

**REPORT
ON THE
RATE SETTING AUDIT**

**LASALETTE HEALTH & REHAB CENTER
STOCKTON, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1679528988**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Gary Diffenderffer
Auditor: Jennifer White**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 31, 2013

Lori Nelson
Reimbursement Manager
Five Star Quality Care
10850 W. Belmont Ave.
Littleton, CO 80127

LASALLETTE HEALTH & REHAB CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1679528988
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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, patient days, and use of share of cost 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 \$5,349, 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.

Lori Nelson
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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:

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—Sacramento at (916) 650-6994.

Original Signed By

Robert G. Kwick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
LASALETTE HEALTH & REHAB CENTER

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

Provider NPI:
1679528988

OSHPD Facility No.:
206390916

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	\$ 3,921,687	\$ 104.87
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 655,213	\$ 17.52
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 610,894	\$ 16.34
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 380,708	\$ 10.18
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 44,161	\$ 1.18
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 27,952	\$ 0.75
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 109,266	\$ 2.92
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 397,929	\$ 10.64
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 743,650	\$ 19.89
11	Cost of Routine Service/Audited Total Costs	\$ 6,979,294.00	\$ 6,891,461	\$ 184.29
12	Total Patient Days (Adj)	37,395	37,395	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 186.64	\$ 184.29	
14	Overpayments (Adj 18)		\$ 5,349	
15	Medi-Cal Days (Adj 17)	24,675	24,531	
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	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
LASALETTE HEALTH & REHAB CENTER

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

Provider NPI:
1679528988

OSHPD Facility No.:
206390916

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	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
LASALETTE HEALTH & REHAB CENTER

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

Provider NPI:
1679528988

OSHPD Facility No.:
206390916

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	\$ 127,633	\$ 127,633		
160	Activities	91,777		\$ 91,777	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	3,702,277	127,633	91,777	3,921,687
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,921,687	\$ 127,633	\$ 91,777	\$ 3,921,687

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
LASALETTE HEALTH & REHAB CENTER

Provider NPI:
1679528988

OSHPD Facility Number:
206390916

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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 48,973	\$ 48,973										
010	Housekeeping	149,668	343	\$ 150,011									
060	Laundry and Linen	66,895	1,548	4,776	\$ 73,219								
065	Dietary	287,864	4,536	13,991	0	\$ 306,391							
155	Social Services	N/A	115	355	0	\$ 470							
160	Activities	N/A	406	1,254	0	0	\$ 1,660						
165	Administration	N/A	4,108	12,671	0	0	0		\$ 16,778	\$ 16,778			
166	Medical Records	74,906	367	1,131	0	0	0		76,404		\$ 76,404		
170	Inservice Education - Nursing	65,543	0	0	0	0	0	\$ 65,543					
ANCILLARY SERVICES													
075	Patient Supplies		670	2,067	0	0	0	0	0	2,737	391	1,779	\$ 4,907
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,314	4,054	0	0	0	0	0	5,369	947	4,311	10,627
081	Respiratory Therapy		59	183	0	0	0	0	0	243	3	13	259
082	Occupational Therapy		1,225	3,779	0	0	0	0	0	5,004	903	4,113	10,021
083	Speech Pathology		295	911	0	0	0	0	0	1,207	258	1,175	2,639
085	Pharmacy		357	1,101	0	0	0	0	0	1,458	866	3,943	6,267
090	Laboratory		0	0	0	0	0	0	0	0	99	452	552
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	175	796	971
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		33,086	102,062	73,219	306,391	470	1,660	65,543	582,431	13,105	59,677	655,213 *
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 - 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		543	1,676	0	0	0	0	0	2,219	32	144	2,394
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 693,849	\$ 48,973	\$ 150,011	\$ 73,219	\$ 306,391	\$ 470	\$ 1,660	\$ 65,543	\$ 600,667	\$ 16,778	\$ 76,404	\$ 693,849

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
LASALETTE HEALTH & REHAB CENTER

Provider NPI:
1679528988

OSHPD Facility Number:
206390916

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	\$ 261,188	\$ 261,188										
010	Housekeeping	33,302	1,829	\$ 35,131									
060	Laundry and Linen	18,019	8,257	1,118	\$ 27,395								
065	Dietary	318,754	24,190	3,277	0	\$ 346,221							
155	Social Services	0	613	83	0	0	\$ 696						
160	Activities	7,863	2,167	294	0	0	0	\$ 10,324					
165	Administration	N/A	21,907	2,967	0	0	0	0		\$ 24,874	\$ 24,874		
166	Medical Records	4,413	1,956	265	0	0	0	0		6,634		\$ 6,634	
170	Inservice Education - Nursing	1,288	0	0	0	0	0	0	\$ 1,288				
ANCILLARY SERVICES													
075	Patient Supplies	150,042	3,574	484	0	0	0	0	0	154,100	579	155	\$ 154,833
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	369,714	7,010	949	0	0	0	0	0	377,673	1,404	374	379,451
081	Respiratory Therapy	0	317	43	0	0	0	0	0	360	4	1	365
082	Occupational Therapy	353,285	6,534	885	0	0	0	0	0	360,704	1,339	357	362,400
083	Speech Pathology	101,984	1,575	213	0	0	0	0	0	103,773	382	102	104,257
085	Pharmacy	355,010	1,903	258	0	0	0	0	0	357,171	1,284	342	358,797
090	Laboratory	41,537	0	0	0	0	0	0	0	41,537	147	39	41,724
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	73,091	0	0	0	0	0	0	0	73,091	259	69	73,419
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	0	176,458	23,902	27,395	346,221	696	10,324	1,288	586,284	19,428	5,182	610,894 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	2,364	2,897	392	0	0	0	0	0	5,653	47	12	5,713
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,091,854	\$ 261,188	\$ 35,131	\$ 27,395	\$ 346,221	\$ 696	\$ 10,324	\$ 1,288	\$ 2,060,346	\$ 24,874	\$ 6,634	\$ 2,091,854

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LASALETTE HEALTH & REHAB CENTER

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

Provider NPI:
1679528988

OSHPD Facility Number:
206390916

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)	\$ 428,699	90%							
	Property Tax (line 40)	49,728	10%	\$ 478,427						
005	Plant Operations and Maintenance			8,559	\$ 8,559					
010	Housekeeping			3,290	60	\$ 3,350				
060	Laundry and Linen			14,855	271	107	\$ 15,232			
065	Dietary			43,518	793	312	0	\$ 44,623		
155	Social Services			1,103	20	8	0	0	\$ 1,131	
160	Activities			3,899	71	28	0	0	0	\$ 3,998
165	Administration			39,409	718	283	0	0	0	0
166	Medical Records			3,519	64	25	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			6,429	117	46	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			12,610	230	91	0	0	0	0
081	Respiratory Therapy			571	10	4	0	0	0	0
082	Occupational Therapy			11,754	214	84	0	0	0	0
083	Speech Pathology			2,834	52	20	0	0	0	0
085	Pharmacy			3,424	62	25	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			317,442	5,782	2,279	15,232	44,623	1,131	3,998
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			5,211	95	37	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 478,427	100%	\$ 478,427	\$ 8,559	\$ 3,350	\$ 15,232	\$ 44,623	\$ 1,131	\$ 3,998

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LASALETTE HEALTH & REHAB CENTER

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

Provider NPI:
1679528988

OSHPD Facility Number:
206390916

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 90% Of Total	Property Tax 10% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 428,699	90%							
	Property Tax (line 40)	49,728	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 40,410	\$ 40,410				
166	Medical Records				3,608		\$ 3,608			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	6,592	941	84	\$ 7,617	\$ 6,825	\$ 792
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	12,930	2,280	204	15,414	13,812	1,602
081	Respiratory Therapy			0	585	7	1	593	531	62
082	Occupational Therapy			0	12,053	2,175	194	14,423	12,923	1,499
083	Speech Pathology			0	2,906	621	55	3,583	3,210	372
085	Pharmacy			0	3,511	2,085	186	5,782	5,181	601
090	Laboratory			0	0	239	21	261	233	27
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	421	38	458	411	48
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	390,488	31,563	2,818	424,870	380,708	44,161
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	5,344	76	7	5,427	4,863	564
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 478,427	100%	\$ -	\$ 434,409	\$ 40,410	\$ 3,608	\$ 478,427	\$ 428,699	\$ 49,728

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
LASALETTE HEALTH & REHAB CENTER

Provider NPI:
1679528988

OSHPD Facility Number:
206390916

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. 58% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 17,552												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	934,533												
	Total Costs Allocable as Administration	952,085	58%											
167	CDPH Licensing Fees	35,786	2%											
168	Professional Liability Insurance	139,892	9%											
169	Quality Assurance Fees	509,463	31%											
174	Caregiver Training	0	0%											
	Total	1,637,226	100%						\$ 1,637,226					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,737	\$ 154,100	\$ 6,592	\$ 163,429	38,131	\$ 22,174	\$ 833	\$ 3,258	\$ 11,865	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	5,369	377,673	12,930	395,972	92,388	53,726	2,019	7,894	28,749	0
081	Respiratory Therapy			0	243	360	585	1,188	277	161	6	24	86	0
082	Occupational Therapy			0	5,004	360,704	12,053	377,761	88,139	51,255	1,927	7,531	27,427	0
083	Speech Pathology			0	1,207	103,773	2,906	107,885	25,172	14,638	550	2,151	7,833	0
085	Pharmacy			0	1,458	357,171	3,511	362,139	84,494	49,135	1,847	7,220	26,292	0
090	Laboratory			0	0	41,537	0	41,537	9,691	5,636	212	828	3,016	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	73,091	0	73,091	17,054	9,917	373	1,457	5,307	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			3,921,687	582,431	586,284	390,488	5,480,891	1,278,797	743,650	27,952	109,266	397,929	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,219	5,653	5,344	13,216	3,084	1,793	67	263	960	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,637,226		\$ 3,921,687	\$ 600,667	\$ 2,060,346	\$ 434,409	\$ 7,017,109	\$ 1,637,226					
	Total Administrative Costs							\$ 1,637,226		\$ 952,085	\$ 35,786	\$ 139,892	\$ 509,463	\$ -
	Unit Cost Multiplier							0.23331917						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 93,182	\$ 31,508	\$ 44,018	\$ 168,708							
	TOTAL FACILITY COSTS							\$ 8,823,043						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
LASALETTE HEALTH & REHAB CENTER

Provider NPI:
1679528988

OSHPD Facility Number:
206390916

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 16)	Plant Ops (SQ FT) 5 (Adj 16)	Hskpng (SQ FT) 10 (Adj 16)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	450									
010	Housekeeping	173	173								
060	Laundry and Linen	781	781	781							
065	Dietary	2,288	2,288	2,288							
155	Social Services	58	58	58							
160	Activities	205	205	205							
165	Administration	2,072	2,072	2,072							
166	Medical Records	185	185	185							
170	Inservice Education - Nursing	0	0	0							
	ANCILLARY SERVICES										
075	Patient Supplies	338	338	338						163,429	163,429
077	Specialized Support Surfaces									0	0
080	Physical Therapy	663	663	663						395,972	395,972
081	Respiratory Therapy	30	30	30						1,188	1,188
082	Occupational Therapy	618	618	618						377,761	377,761
083	Speech Pathology	149	149	149						107,885	107,885
085	Pharmacy	180	180	180						362,139	362,139
090	Laboratory									41,537	41,537
095	Home Health Services									0	0
100	Other Ancillary Services									73,091	73,091
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	16,690	16,690	16,690	373,950	112,185	3,702,277	3,702,277	3,702,277	5,480,891	5,480,891
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	274	274	274						13,216	13,216
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	25,154	24,704	24,531	373,950	112,185	3,702,277	3,702,277	3,702,277	7,017,109	7,017,109
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 127,633 0.03447419	\$ 91,777 0.024789339			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 48,973 1.98239152	\$ 150,011 6.11515852	\$ 73,219 0.19579940	\$ 306,391 2.73112443	\$ 470 0.00012686	\$ 1,660 0.00044837	\$ 65,543 0.01770343	\$ 16,778 0.00239103	\$ 76,404 0.01088825
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 261,188 10.57270078	\$ 35,131 1.43210946	\$ 27,395 0.07325781	\$ 346,221 3.08616130	\$ 696 0.00018807	\$ 10,324 0.00278855	\$ 1,288 0.00034789	\$ 24,874 0.00354476	\$ 6,634 0.00094539
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 478,427 19.01991731	\$ 8,559 0.34646061	\$ 3,350 0.13657753	\$ 15,232 0.04073221	\$ 44,623 0.39776050	\$ 1,131 0.00030553	\$ 3,998 0.00107991	\$ - 0.00000000	\$ 40,410 0.00575880	\$ 3,608 0.00051418

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LASALETTE HEALTH & REHAB CENTER

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

Provider NPI:
1679528988

OSHPD Facility Number:
206390916

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	\$ 38,472	\$ 0	\$ 38,472	(Sch 3)
005	.20-.39	Fringe Benefits	6200	10,188	313	10,501	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	271,193	(10,005)	261,188	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 319,853	\$ (9,692)	\$ 310,161	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 109,670	\$ 0	\$ 109,670	(Sch 3)
010	.20-.39	Fringe Benefits	6300	39,040	958	39,998	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	33,302	0	33,302	(Sch 4)
010		Housekeeping - Total	6300	\$ 182,012	\$ 958	\$ 182,970	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 2,151	\$ 0	\$ 2,151	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	54,724	0	54,724	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	360,564	11,260	371,824	(Sch 5)
040		Property Taxes	7300	49,728	0	49,728	(Sch 5)
045		Property Insurance	7400	21,185	(3,633)	17,552	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 990,217	\$ (1,107)	\$ 989,110	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 49,869	\$ 0	\$ 49,869	(Sch 3)
060	.20-.39	Fringe Benefits	6400	16,597	429	17,026	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	18,047	(28)	18,019	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 84,513	\$ 401	\$ 84,914	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 212,373	\$ 0	\$ 212,373	(Sch 3)
065	.20-.39	Fringe Benefits	6500	73,648	1,843	75,491	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	318,818	(64)	318,754	(Sch 4)
065		Dietary - Total	6500	\$ 604,839	\$ 1,779	\$ 606,618	
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	152,406	(2,364)	150,042	(Sch 4)
075		Patient Supplies - Total	8100	\$ 152,406	\$ (2,364)	\$ 150,042	
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:
LASALETTE HEALTH & REHAB CENTER

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

Provider NPI:
1679528988

OSHPD Facility Number:
206390916

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	369,714	0	369,714	(Sch 4)
080		Physical Therapy - Total	8200	\$ 369,714	\$ 0	\$ 369,714	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	353,285	0	353,285	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 353,285	\$ 0	\$ 353,285	
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	101,984	0	101,984	(Sch 4)
083		Speech Pathology - Total	8280	\$ 101,984	\$ 0	\$ 101,984	
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	355,010	0	355,010	(Sch 4)
085		Pharmacy - Total	8300	\$ 355,010	\$ 0	\$ 355,010	
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	41,537	0	41,537	(Sch 4)
090		Laboratory - Total	8400	\$ 41,537	\$ 0	\$ 41,537	
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	63,024	10,067	73,091	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 63,024	\$ 10,067	\$ 73,091	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LASALETTE HEALTH & REHAB CENTER

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

Provider NPI:
1679528988

OSHPD Facility Number:
206390916

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		\$ 1,436,960	\$ 7,703	\$ 1,444,663	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,679,945	\$ 0	\$ 2,679,945	(Sch 2)
105	.20-.39	Fringe Benefits	6110	998,627	23,705	1,022,332	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110		0	0	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,678,572	\$ 23,705	\$ 3,702,277	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LASALETTE HEALTH & REHAB CENTER

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

Provider NPI:
1679528988

OSHPD Facility Number:
206390916

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		2,364	2,364 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 2,364	\$ 2,364
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		\$ 3,678,572	\$ 26,069	\$ 3,704,641
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 94,073	\$ 0	\$ 94,073 (Sch 2)
155	.20-.39	Fringe Benefits	6600	32,743	817	33,560 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 126,816	\$ 817	\$ 127,633

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LASALETTE HEALTH & REHAB CENTER

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

Provider NPI:
1679528988

OSHPD Facility Number:
206390916

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	\$ 67,183	\$ 0	\$ 67,183	(Sch 2)
160	.20-.39	Fringe Benefits	6700	24,007	587	24,594	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,863	0	7,863	(Sch 4)
160		Activities - Total	6700	\$ 99,053	\$ 587	\$ 99,640	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 315,881	\$ (2,990)	\$ 312,891	(Sch 6)
165	.20-.39	Fringe Benefits	6900	73,816	2,785	76,601	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	696,955	(151,914)	545,041	(Sch 6)
165		Administration - Total	6900	\$ 1,086,652	\$ (152,119)	\$ 934,533	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 55,425	\$ 0	\$ 55,425	(Sch 3)
166	.20-.39	Fringe Benefits	6900	19,001	480	19,481	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,413	0	4,413	(Sch 4)
166		Medical Records - Total	6900	\$ 78,839	\$ 480	\$ 79,319	
167		CDPH Licensing Fees	6900	\$ 35,786	\$ 0	\$ 35,786	(Sch 6)
168		Professional Liability Insurance	6900	\$ 142,353	\$ (2,461)	\$ 139,892	(Sch 6)
169		Quality Assurance Fees	6900	\$ 509,463	\$ 0	\$ 509,463	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 48,511	\$ 0	\$ 48,511	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,612	420	17,032	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,288	0	1,288	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 66,411	\$ 420	\$ 66,831	
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		\$ 2,145,373	\$ (152,276)	\$ 1,993,097	
200		Total		\$ 8,940,474	\$ (117,431)	\$ 8,823,043	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 587,974	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
LASALETTE HEALTH & REHAB CENTER

Provider NPI:
1679528988

OSHPD Facility Number:
206390916

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

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	(\$117,431) (To Sch 8)	0	0	0	0	0	0	32,207	130

Provider Name:
LASALETTE HEALTH & REHAB CENTER

Provider NPI:
1679528988

OSHPD Facility Number:
206390916

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

Line No.	Sub No.		AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>(3,633)</u>	<u>(92)</u>	<u>(2,990)</u>	<u>(140,108)</u>	<u>(484)</u>	<u>(2,461)</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
LASALETTE HEALTH & REHAB CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1679528988		18
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			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	\$587,974	\$587,974

Provider Name							Fiscal Period	Provider NPI		Adjustments	
LASALETTE HEALTH & REHAB CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1679528988		18	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$271,193	(\$9,124)	\$262,069 *	
	10.5	035	4	8A-1	035	4	Leases and Rentals	360,564	9,124	369,688 *	
							To reclassify Leases and Rentals expenses for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
3	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	* \$262,069	(\$881)	\$261,188	
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	63,024	881	63,905 *	
							To reclassify oxygen expenses for proper allocation of costs. 42 CFR 413.24 CMS Pub. 15-1, Section 2302.8 CCR, Title 22, 51511				
4	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$369,688	\$2,136	\$371,824	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	696,955	(2,136)	694,819 *	
							To reclassify Leases and Rentals expenses for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
5	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$152,406	(\$2,364)	\$150,042	
	10.5	140	4	8A-1	140	4	Beauty and Barber	0	2,364	2,364	
							To reclassify beauty and barber expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
6	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	* \$63,905	\$7,536	\$71,441 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 694,819	(7,536)	687,283 *	
							To reclassify podiatry services for proper allocation of costs. 42 CFR 413.24 CMS Pub. 15-1, Section 2302.8 CCR, Title 22, 51511				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
LASALETTE HEALTH & REHAB CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1679528988		18
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
7	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	*	\$71,441	\$1,650	\$73,091
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	687,283	(1,650)	685,633 *
							To reclassify psychology services for proper allocation of costs. 42 CFR 413.24 CMS Pub. 15-1, Section 2302.8 CCR, Title 22, 51511				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
LASALETTE HEALTH & REHAB CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1679528988		18
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
8	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$10,188	\$312	\$10,500 *
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	39,040	954	39,994 *
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	16,597	427	17,024 *
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	73,648	1,836	75,484 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	998,627	23,609	1,022,236 *
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	32,743	814	33,557 *
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	24,007	585	24,592 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	73,816	2,774	76,590 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	19,001	478	19,479 *
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	16,612	418	17,030 *
							To reconcile the provider's reported self-insured health allocation to paid claims and administrative fees. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162, 2162.3, 2162.6, 2162.7, 2300, and 2304			
9	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	* \$10,500	\$1	\$10,501
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	* 39,994	4	39,998
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	* 17,024	2	17,026
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	* 75,484	7	75,491
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 1,022,236	96	1,022,332
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	* 33,557	3	33,560
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	* 24,592	2	24,594
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 76,590	11	76,601
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	* 19,479	2	19,481
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	* 17,030	2	17,032
							To reconcile Workers' Compensation expense to agree with policy amounts. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name							Fiscal Period	Provider NPI	Adjustments		
LASALETTE HEALTH & REHAB CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1679528988	18		
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 COSTS</u>											
10	10.5	045	4	8A-1	045	4	Property Insurance To adjust reported property insurance expense to agree with provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300 and 2304	\$21,185	(\$3,633)	\$17,552	
11	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	\$18,047	(\$28)	\$18,019	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor To correct flow through error of revenue offsets to agree with provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	318,818	(64)	318,754	
12	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages To adjust administrator compensation based on the DHCS survey. 42 CFR 413.102 CMS Pub. 15-1, Sections 332, 900-907, 1002, 2102.1, 2142, 2144-2146 CCR, Title 22, Sections 52000(a) and 52504	\$315,881	(\$2,990)	\$312,891	
13	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Five Star Quality Care, Inc. Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	* \$685,633			
									(\$140,108)		
14							To eliminate patient television costs 42 CFR 413.5 and 413.9(c)(3) CMS Pub. 15-1, Section 2106.1		(484) (\$140,592)	\$545,041	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
LASALETTE HEALTH & REHAB CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1679528988		18
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED COSTS</u>											
15	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust reported Liability Insurance expense to agree with the liability insurance policies. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$142,353	(\$2,461)	\$139,892	

Provider Name							Fiscal Period		Provider NPI		Adjustments
LASALETTE HEALTH & REHAB CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1679528988		18
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
16	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing (Square Feet)	167	(167)	0	
	10.7	175	1	7	N/A	N/A	Total Statistic Capital - Square Feet	25,321	(167)	25,154	
	10.7	175	2	7	N/A	N/A	Total Statistic Plant Operation and Maintenance - Square Feet	24,871	(167)	24,704	
	10.7	175	3	7	N/A	N/A	Total Statistics Housekeeping - Square Feet	24,698	(167)	24,531	
							To reconcile square feet statistics to agree with the filed Medicare cost report and for compliance with AB 1629 requirements. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period		Provider NPI		Adjustments
LASALETTE HEALTH & REHAB CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1679528988		18
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA</u>											
17	4.1	5	2	1	15	N/A	24,675	(144)	24,531		
Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through March 27, 2013 Report Date: March 28, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541											

Provider Name							Fiscal Period			Provider NPI		Adjustments
LASALETTE HEALTH & REHAB CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1679528988		18
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report				Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
18	Not Reported			1	14	N/A	Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$0	\$5,349	\$5,349