

**REPORT  
ON THE  
RATE SETTING AUDIT**

**SAN JACINTO HEALTHCARE  
HEMET, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1225345614**

**FISCAL PERIOD  
DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011**

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

**Section Chief: Maria Delgado  
Audit Supervisor: Ginn Sampson  
Auditor: Sunita Parmar**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

March 19, 2013

Mario Bertumen, Administrator  
San Jacinto Healthcare  
275 North San Jacinto Street  
Hemet, CA 92543

SAN JACINTO HEALTHCARE  
NATIONAL PROVIDER IDENTIFIER (NPI): 1225345614  
FISCAL PERIOD: DECEMBER 9, 2010 THROUGH 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 Schedule
3. Audited Allocation of Home Office Cost

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.

Mario Bertumen  
Page 2

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

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

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

**United States Postal Service (USPS)**

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

**Courier (UPS, FedEx, etc.)**

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

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

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

**Original Signed By:**

Maria Delgado, Chief  
Audits Section—Gardena  
Financial Audits Branch

Certified

cc: Gloria Fonacier, Controller  
Unified Care Services  
2368 Torrance Boulevard, Suite 200  
Torrance, CA 90501

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
SAN JANCINTO HEALTHCARE

Fiscal Period:  
DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011

Provider NPI:  
1225345614

OSHPD Facility No.:  
206331200

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,206,105	\$ 73.22
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 682,751	\$ 22.66
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 655,099	\$ 21.74
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 466,883	\$ 15.50
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 46,888	\$ 1.56
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,536	\$ 0.62
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 111,076	\$ 3.69
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 349,856	\$ 11.61
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 556,420	\$ 18.47
11	Cost of Routine Service/Audited Total Costs	\$ 5,377,090.00	\$ 5,093,614	\$ 169.06
12	Total Patient Days (Adj )	30,129	30,129	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 178.47	\$ 169.06	
14	Overpayments (Adj )	\$	\$ 0	
15	Medi-Cal Days (Adj 31)	25,807	23,036	
16	Medi-Cal Managed Care Days (Adj 32)		42	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:**  
SAN JANCINTO HEALTHCARE

**Fiscal Period:**  
DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011

**Provider NPI:**  
1225345614

**OSHPD Facility No.:**  
206331200

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:**  
SAN JANCINTO HEALTHCARE

**Fiscal Period:**  
DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011

**Provider NPI:**  
1225345614

**OSHPD Facility No.:**  
206331200

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 61,711	\$ 61,711		
160	Activities	96,396		\$ 96,396	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	13,457	0	0	13,457
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	22,871	0	0	22,871
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
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	2,047,998	61,711	96,396	2,206,105 *
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 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,242,433</b>	<b>\$ 61,711</b>	<b>\$ 96,396</b>	<b>\$ 2,242,433</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
SAN JANCINTO HEALTHCARE

Provider NPI:  
1225345614

OSHPD Facility Number:  
206331200

Fiscal Period:  
DECEMBER 9, 2010 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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 149,971	\$ 149,971										
010	Housekeeping	70,758	642	\$ 71,400									
060	Laundry and Linen	66,450	5,394	2,579	\$ 74,424								
065	Dietary	274,232	17,574	8,403	0	\$ 300,209							
155	Social Services	N/A	1,070	512	0	0	\$ 1,582						
160	Activities	N/A	6,901	3,300	0	0	0	\$ 10,201					
165	Administration	N/A	9,184	4,391	0	0	0	0		\$ 13,575	\$ 13,575		
166	Medical Records	76,830	2,069	989	0	0	0	0		79,888		\$ 79,888	
170	Inservice Education - Nursing	71,392	1,070	512	0	0	0	0	\$ 72,974				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		642	307	0	0	0	0	0	949	72	424	\$ 1,445
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	44	260	304
080	Physical Therapy		2,996	1,432	0	0	0	0	0	4,428	564	3,320	8,313
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,658	793	0	0	0	0	0	2,451	524	3,085	6,061
083	Speech Pathology		374	179	0	0	0	0	0	554	48	283	885
085	Pharmacy		374	179	0	0	0	0	0	554	337	1,984	2,875
090	Laboratory		0	0	0	0	0	0	0	0	85	498	582
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	50	296	346
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		96,973	46,366	74,424	300,209	1,582	10,201	72,974	602,728	11,623	68,401	682,751
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
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		374	179	0	0	0	0	0	554	8	45	606
145	Other Nonreimbursable		2,675	1,279	0	0	0	0	0	3,954	220	1,292	5,465
	<b>TOTAL</b>	<b>\$ 709,633</b>	<b>\$ 149,971</b>	<b>\$ 71,400</b>	<b>\$ 74,424</b>	<b>\$ 300,209</b>	<b>\$ 1,582</b>	<b>\$ 10,201</b>	<b>\$ 72,974</b>	<b>\$ 616,171</b>	<b>\$ 13,575</b>	<b>\$ 79,888</b>	<b>\$ 709,633</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
SAN JANCINTO HEALTHCARE

Provider NPI:  
1225345614

OSHPD Facility Number:  
206331200

Fiscal Period:  
DECEMBER 9, 2010 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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 208,671	\$ 208,671										
010	Housekeeping	31,718	893	\$ 32,611									
060	Laundry and Linen	28,536	7,506	1,178	\$ 37,220								
065	Dietary	225,919	24,452	3,838	0	\$ 254,209							
155	Social Services	12,468	1,489	234	0	0	\$ 14,190						
160	Activities	10,077	9,602	1,507	0	0	0	\$ 21,186					
165	Administration	N/A	12,778	2,006	0	0	0	0		\$ 14,784	\$ 14,784		
166	Medical Records	20,647	2,878	452	0	0	0	0		23,977		\$ 23,977	
170	Inservice Education - Nursing	1,934	1,489	234	0	0	0	0	\$ 3,656				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	19,892	893	140	0	0	0	0	0	20,925	79	127	\$ 21,131
077	Specialized Support Surfaces	14,832	0	0	0	0	0	0	0	14,832	48	78	14,958
080	Physical Therapy	155,924	4,168	654	0	0	0	0	0	160,747	614	997	162,358
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	142,157	2,308	362	0	0	0	0	0	144,827	571	926	146,324
083	Speech Pathology	13,645	521	82	0	0	0	0	0	14,248	52	85	14,385
085	Pharmacy	110,854	521	82	0	0	0	0	0	111,457	367	596	112,420
090	Laboratory	28,436	0	0	0	0	0	0	0	28,436	92	149	28,677
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	16,905	0	0	0	0	0	0	0	16,905	55	89	17,049
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	135,343	134,929	21,177	37,220	254,209	14,190	21,186	3,656	621,912	12,658	20,529	655,099
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
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	521	82	0	0	0	0	0	603	8	13	624
145	Other Nonreimbursable	55,655	3,722	584	0	0	0	0	0	59,961	239	388	60,588
	<b>TOTAL</b>	<b>\$ 1,233,613</b>	<b>\$ 208,671</b>	<b>\$ 32,611</b>	<b>\$ 37,220</b>	<b>\$ 254,209</b>	<b>\$ 14,190</b>	<b>\$ 21,186</b>	<b>\$ 3,656</b>	<b>\$ 1,194,852</b>	<b>\$ 14,784</b>	<b>\$ 23,977</b>	<b>\$ 1,233,613</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
SAN JANCINTO HEALTHCARE

Fiscal Period:  
DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011

Provider NPI:  
1225345614

OSHPD Facility Number:  
206331200

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
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 502,964	91%							
	Property Tax (line 40)	50,512	9%	\$ 553,476						
005	Plant Operations and Maintenance			14,703	\$ 14,703					
010	Housekeeping			2,306	63	\$ 2,369				
060	Laundry and Linen			19,379	529	86	\$ 19,994			
065	Dietary			63,135	1,723	279	0	\$ 65,136		
155	Social Services			3,844	105	17	0	0	\$ 3,966	
160	Activities			24,793	677	109	0	0	0	\$ 25,579
165	Administration			32,993	900	146	0	0	0	0
166	Medical Records			7,431	203	33	0	0	0	0
170	Inservice Education - Nursing			3,844	105	17	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			2,306	63	10	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			10,763	294	48	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,958	163	26	0	0	0	0
083	Speech Pathology			1,345	37	6	0	0	0	0
085	Pharmacy			1,345	37	6	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			348,377	9,507	1,539	19,994	65,136	3,966	25,579
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,345	37	6	0	0	0	0
145	Other Nonreimbursable			9,610	262	42	0	0	0	0
	<b>TOTAL</b>	\$ 553,476	100%	\$ 553,476	\$ 14,703	\$ 2,369	\$ 19,994	\$ 65,136	\$ 3,966	\$ 25,579

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
SAN JANCINTO HEALTHCARE

Fiscal Period:  
DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011

Provider NPI:  
1225345614

OSHPD Facility Number:  
206331200

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 91% Of Total	Property Tax 9% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 502,964	91%							
	Property Tax (line 40)	50,512	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 34,039	\$ 34,039				
166	Medical Records				7,667		\$ 7,667			
170	Inservice Education - Nursing			\$ 3,966						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	2,379	181	41	\$ 2,601	\$ 2,364	\$ 237
077	Specialized Support Surfaces			0	0	111	25	135	123	12
080	Physical Therapy			0	11,104	1,415	319	12,837	11,666	1,172
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	6,147	1,314	296	7,757	7,049	708
083	Speech Pathology			0	1,388	121	27	1,536	1,396	140
085	Pharmacy			0	1,388	846	190	2,424	2,203	221
090	Laboratory			0	0	212	48	260	236	24
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	126	28	154	140	14
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			3,966	478,062	29,144	6,565	513,771	466,883	46,888 *
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 *
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,388	19	4	1,411	1,282	129
145	Other Nonreimbursable			0	9,914	550	124	10,589	9,622	966
	<b>TOTAL</b>	\$ 553,476	100%	\$ 3,966	\$ 511,770	\$ 34,039	\$ 7,667	\$ 553,476	\$ 502,964	\$ 50,512

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
SAN JANCINTO HEALTHCARE

Provider NPI:  
1225345614

OSHPD Facility Number:  
206331200

Fiscal Period:  
DECEMBER 9, 2010 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. 54% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 11% of Total	Quality Assur. Fees 34% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 3,459												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	646,403												
	Total Costs Allocable as Administration	649,862	54%											
167	CDPH Licensing Fees	21,649	2%											
168	Professional Liability Insurance	129,729	11%											
169	Quality Assurance Fees	408,608	34%											
174	Caregiver Training	0	0%											
	Total	1,209,848	100%						\$ 1,209,848					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 949	\$ 20,925	\$ 2,379	\$ 24,254	6,428	\$ 3,453	\$ 115	\$ 689	\$ 2,171	\$ -
077	Specialized Support Surfaces			0	0	14,832	0	14,832	3,931	2,111	70	421	1,328	0
080	Physical Therapy			13,457	4,428	160,747	11,104	189,736	50,283	27,009	900	5,392	16,982	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			22,871	2,451	144,827	6,147	176,296	46,721	25,096	836	5,010	15,779	0
083	Speech Pathology			0	554	14,248	1,388	16,189	4,290	2,305	77	460	1,449	0
085	Pharmacy			0	554	111,457	1,388	113,398	30,052	16,142	538	3,222	10,150	0
090	Laboratory			0	0	28,436	0	28,436	7,536	4,048	135	808	2,545	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	16,905	0	16,905	4,480	2,406	80	480	1,513	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			2,206,105	602,728	621,912	478,062	3,908,806	1,035,888	556,420	18,536	111,076	349,856	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	554	603	1,388	2,544	674	362	12	72	228	0
145	Other Nonreimbursable			0	3,954	59,961	9,914	73,829	19,566	10,510	350	2,098	6,608	0
	<b>SUBTOTAL</b>	\$ 1,209,848		\$ 2,242,433	\$ 616,171	\$ 1,194,852	\$ 511,770	\$ 4,565,226	\$ 1,209,848					
	Total Administrative Costs							\$ 1,209,848		\$ 649,862	\$ 21,649	\$ 129,729	\$ 408,608	\$ -
	Unit Cost Multiplier							0.26501382						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 93,462	\$ 38,761	\$ 41,706	\$ 173,929							
	<b>TOTAL FACILITY COSTS</b>							\$ 5,949,003						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
SAN JANCINTO HEALTHCARE

Provider NPI:  
1225345614

OSHPD Facility Number:  
206331200

Fiscal Period:  
DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 30)	Plant Ops (SQ FT) 5 (Adj 30)	Hskpng (SQ FT) 10 (Adj 30)	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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	459									
010	Housekeeping	72	72								
060	Laundry and Linen	605	605	605							
065	Dietary	1,971	1,971	1,971							
155	Social Services	120	120	120							
160	Activities	774	774	774							
165	Administration	1,030	1,030	1,030							
166	Medical Records	232	232	232							
170	Inservice Education - Nursing	120	120	120							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	72	72	72						24,254	24,254
077	Specialized Support Surfaces									14,832	14,832
080	Physical Therapy	336	336	336						189,736	189,736
081	Respiratory Therapy									0	0
082	Occupational Therapy	186	186	186						176,296	176,296
083	Speech Pathology	42	42	42						16,189	16,189
085	Pharmacy	42	42	42						113,398	113,398
090	Laboratory									28,436	28,436
095	Home Health Services									0	0
100	Other Ancillary Services									16,905	16,905
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	10,876	10,876	10,876	148,830	89,298	2,183,341	2,183,341	2,183,341	3,908,806	3,908,806
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	42	42	42						2,544	2,544
145	Other Nonreimbursable	300	300	300						73,829	73,829
	<b>TOTAL STATISTICS</b>	17,279	16,820	16,748	148,830	89,298	2,183,341	2,183,341	2,183,341	4,565,226	4,565,226
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 61,711	\$ 96,396			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.028264481	0.044150685			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 149,971	\$ 71,400	\$ 74,424	\$ 300,209	\$ 1,582	\$ 10,201	\$ 72,974	\$ 13,575	\$ 79,888
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		8.91623068	4.26319373	0.50005746	3.36187424	0.00072436	0.00467214	0.03342287	0.00297352	0.01749916
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 208,671	\$ 32,611	\$ 37,220	\$ 254,209	\$ 14,190	\$ 21,186	\$ 3,656	\$ 14,784	\$ 23,977
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		12.40612366	1.94717225	0.25008227	2.84675297	0.00649940	0.00970368	0.00167468	0.00323837	0.00525209
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 553,476	\$ 14,703	\$ 2,369	\$ 19,994	\$ 65,136	\$ 3,966	\$ 25,579	\$ 3,966	\$ 34,039	\$ 7,667
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	32.03171480	0.87411160	0.14146283	0.13433857	0.72942515	0.00181633	0.01171535	0.00181633	0.00745608	0.00167943

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SAN JANCINTO HEALTHCARE

Fiscal Period:  
DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011

Provider NPI:  
1225345614

OSHPD Facility Number:  
206331200

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005							
005	.01-.19	Salaries and Wages	6200	\$ 133,286			(Sch 3)
005	.20-.39	Fringe Benefits	6200	29,614	(2,026)	27,588	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	209,814	(1,143)	208,671	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 372,714	\$ (14,072)	\$ 358,642	
010	.01-.19	Salaries and Wages	6300	\$ 57,148			(Sch 3)
010	.20-.39	Fringe Benefits	6300	13,610	0	13,610	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	31,718	0	31,718	(Sch 4)
010		Housekeeping - Total	6300	\$ 102,476	\$ 0	\$ 102,476	
		Depreciation: Buildings and Improvements	7110 - 7120	97,436			(Sch 5)
020		Depreciation: Leasehold Improvements	7130	3,480	0	3,480	(Sch 5)
025		Depreciation: Equipment	7140	32,799	0	32,799	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	38,085	22,416	60,501	(Sch 5)
040		Property Taxes	7300	53,229	(2,717)	50,512	(Sch 5)
045		Property Insurance	7400	3,459	0	3,459	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	308,748	0	308,748	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
				1,012,426	5,627	1,018,053	
060	.01-.19	Salaries and Wages	6400	\$ 53,809			(Sch 3)
060	.20-.39	Fringe Benefits	6400	12,641	0	12,641	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	28,536	0	28,536	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 94,986	\$ 0	\$ 94,986	
065	.01-.19	Salaries and Wages	6500	\$ 225,228			(Sch 3)
065	.20-.39	Fringe Benefits	6500	49,004	0	49,004	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	227,327	(1,408)	225,919	(Sch 4)
065		Dietary - Total	6500	\$ 501,559	\$ (1,408)	\$ 500,151	
		Provision for Bad Debts	7700				
075	.01-.19	Salaries and Wages	8100	\$	\$	\$	(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	19,892	0	19,892	(Sch 4)
075		Patient Supplies - Total	8100	\$ 19,892	\$ 0	\$ 19,892	
		Specialized Support Surfaces					
	.01-.19	Salaries and Wages	8150	\$	\$	\$	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	14,832	0	14,832	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 14,832	\$ 0	\$ 14,832	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SAN JANCINTO HEALTHCARE

Fiscal Period:  
DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011

Provider NPI:  
1225345614

OSHPD Facility Number:  
206331200

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	\$	\$ 11,003	\$ 11,003	(Sch 2)
080	.20-.39	Fringe Benefits	8200		2,454	2,454	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	155,924	0	155,924	(Sch 4)
080		Physical Therapy - Total	8200	\$ 155,924	\$ 13,457	\$ 169,381	
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	\$	\$ 18,700	\$ 18,700	(Sch 2)
082	.20-.39	Fringe Benefits	8250		4,171	4,171	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	140,057	2,100	142,157	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 140,057	\$ 24,971	\$ 165,028	
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	13,645	0	13,645	(Sch 4)
083		Speech Pathology - Total	8280	\$ 13,645	\$ 0	\$ 13,645	
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	102,353	8,501	110,854	(Sch 4)
085		Pharmacy - Total	8300	\$ 102,353	\$ 8,501	\$ 110,854	
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	28,436	0	28,436	(Sch 4)
090		Laboratory - Total	8400	\$ 28,436	\$ 0	\$ 28,436	
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	12,764	4,141	16,905	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 12,764	\$ 4,141	\$ 16,905	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SAN JANCINTO HEALTHCARE

Fiscal Period:  
DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011

Provider NPI:  
1225345614

OSHPD Facility Number:  
206331200

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		\$ 487,903	\$ 51,070	\$ 538,973	
105		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,632,608	\$ (65,858)	\$ 1,566,750	(Sch 2)
105	.20-.39	Fringe Benefits	6110	363,201	(13,667)	349,534	(Sch 2)
105	.49	Agency Staff	6110	131,714	0	131,714	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	152,494	(17,151)	135,343	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,280,017	\$ (96,676)	\$ 2,183,341	
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:  
SAN JANCINTO HEALTHCARE

Fiscal Period:  
DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011

Provider NPI:  
1225345614

OSHPD Facility Number:  
206331200

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)
		<b>Other Nonreimbursable</b>					
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		0	0	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0	
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		55,655	55,655	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 55,655	\$ 55,655	
146		<b>Subtotal 105 - 145</b>		\$ 2,280,017	\$ (41,021)	\$ 2,238,996	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 54,787	\$ (4,640)	\$ 50,147	(Sch 2)
155	.20-.39	Fringe Benefits	6600	12,398	(834)	11,564	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	12,468	0	12,468	(Sch 4)
155		Social Services - Total	6600	\$ 79,653	\$ (5,474)	\$ 74,179	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SAN JANCINTO HEALTHCARE

Fiscal Period:  
DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011

Provider NPI:  
1225345614

OSHPD Facility Number:  
206331200

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	\$ 78,084	\$ 0	\$ 78,084	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,312	0	18,312	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,077	0	10,077	(Sch 4)
160		Activities - Total	6700	\$ 106,473	\$ 0	\$ 106,473	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 246,052	\$ (22,503)	\$ 223,549	(Sch 6)
165	.20-.39	Fringe Benefits	6900	52,634	(4,805)	47,829	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	452,401	(77,376)	375,025	(Sch 6)
165		Administration - Total	6900	\$ 751,087	\$ (104,684)	\$ 646,403	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 67,824	\$ (3,709)	\$ 64,115	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,381	(666)	12,715	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	20,647	0	20,647	(Sch 4)
166		Medical Records - Total	6900	\$ 101,852	\$ (4,375)	\$ 97,477	
167		CDPH Licensing Fees	6900	\$ 21,649	\$ 0	\$ 21,649	(Sch 6)
168		Professional Liability Insurance	6900	\$ 160,840	\$ (31,111)	\$ 129,729	(Sch 6)
169		Quality Assurance Fees	6900	\$ 408,608	\$ 0	\$ 408,608	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 59,846	\$ 0	\$ 59,846	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,546	0	11,546	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,934	0	1,934	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 73,326	\$ 0	\$ 73,326	
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	
		<b>Subtotal 155 - 174</b>		\$ 1,703,488	\$ (145,644)	\$ 1,557,844	
200		<b>Total</b>		\$ 6,080,379	\$ (131,376)	\$ 5,949,003	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 22,897	
-----	------	---	------	--	--	-----------	--

\* For informational purposes only, this amount is included in various cost centers above.



Provider Name:  
SAN JANCINTO HEALTHCARE

Provider NPI:  
1225345614

OSHPD Facility Number:  
206331200  
Fiscal Period:  
DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	8,501							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	4,141		443					
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(65,858)	(14,386)						
105	2	Skilled Nursing Care - Fringe Benefits	(13,667)	(3,132)						
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(17,151)		(443)					
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							



















Provider Name:  
SAN JANCINTO HEALTHCARE

Provider NPI:  
1225345614

OSHPD Facility Number:  
206331200

Fiscal Period:  
DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	AUDIT ADJ 19	AUDIT ADJ 20	AUDIT ADJ 21	AUDIT ADJ 22	AUDIT ADJ 23	AUDIT ADJ 24	AUDIT ADJ 25	AUDIT ADJ 26	AUDIT ADJ 27
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	2,048	(420)	(878)	(421)	(4,143)	(1,143)	(277)	(1,762)	(35,797)







Provider Name:  
SAN JANCINTO HEALTHCARE

Provider NPI:  
1225345614

OSHPD Facility Number:  
206331200

Fiscal Period:  
DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	AUDIT ADJ 28	AUDIT ADJ 29	AUDIT ADJ						
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	(27,998)	(1,700)	0	0	0	0	0	0	0

Provider Name							Fiscal Period	Provider NPI		Adjustments
SAN JACINTO HEALTHCARE							DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011	1225345614		32
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>MEMORANDUM ADJUSTMENT</u>										
1	Not Reported			8	210		Group Health Insurance To include Group Health insurance cost in the audit report for informational purpose only 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230	\$0	\$22,897	\$22,897

Provider Name							Fiscal Period	Provider NPI		Adjustments
SAN JACINTO HEALTHCARE							DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011	1225345614		32
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.				
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>										
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wage:	\$1,632,608	(\$14,386)	\$1,618,222 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefit:	363,201	(3,132)	360,069 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wage:	246,052	14,386	260,438 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefit:	52,634	3,132	55,766 *
							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 2300-CCR, Title 22, Sections 52000(b) and 5250'			
3	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wage	\$133,286	(\$3,270)	\$130,016 *
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefit	29,614	(655)	28,959 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wage:	* 260,438	3,270	263,708 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefit:	* 55,766	655	56,421 *
							To reclassify transportation wages and benefits to the Administration cost center 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2300-			
4	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabo	\$12,764	\$443	\$13,207 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	152,494	(443)	152,051 *
							To reclassify ambulance transportation which is billable separate for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2300-CCR, Title 22, Sections 51123			
5	10.5	035	4	8A-1	035	4	Leases and Rental:	\$38,085	\$1,408	\$39,493 *
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabo	227,327	(1,408)	225,919
							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 2300-CCR, Title 22, Sections 52000(e) and 5250'			

\*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period		Provider NPI		Adjustments
SAN JACINTO HEALTHCARE							DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011		1225345614		32
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.					
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>											
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$452,401	\$3,113	\$455,514 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify taxes and other fees associated with Liability Insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b) and 52501	160,840	(3,113)	157,727 *	
7	10.5	145	4	8A-1	145	4	Other Nonreimbursable	\$0	\$50,799	\$50,799 *	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* 263,708	(40,159)	223,549	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 56,421	(8,592)	47,829	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify community director expense to a nonreimbursable cost center. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328	* 455,514	(2,048)	453,466 *	
8	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$39,493	\$18,443	\$57,936 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor 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	* 453,466	(18,443)	435,023 *	
9	10.5	145	4	8A-1	145	4	Other Nonreimbursable	* \$50,799	\$4,856	\$55,655	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify marketing expenses to a nonreimbursable cost center. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328	* 435,023	(4,856)	430,167 *	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SAN JACINTO HEALTHCARE							DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011	1225345614		32	
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.					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
10	10.5	035	4	8A-1	035	4	Leases and Rentals	*	\$57,936	\$2,565	\$60,501
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor 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	*	152,051	(2,565)	149,486 *
11	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	*	\$13,207	\$3,542	\$16,749 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reclassify separately billable oxygen expenses from skilled nursing care center to an ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Section 51511	*	149,486	(3,542)	145,944 *
12	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor		\$102,353	\$7,538	\$109,891 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reclassify skilled nursing care medical supplies that are separately billable items to an ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Section 51511	*	145,944	(7,538)	138,406 *
13	10.5	082	4	8A-1	082	4	Occupational Therapy - Other - Nonlabor		\$140,057	\$2,100	\$142,157 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reclassify nurse administration consultant fees to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CCR, Title 22, Section 51123	*	138,406	(2,100)	136,306 *

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SAN JACINTO HEALTHCARE							DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011	1225345614		32	
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.					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
14	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	*	\$16,749	\$156	\$16,905
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	430,167	(156)	430,011 *
							To reclassify patient transportation expense not included in the rate for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51123				
15	10.5	080	1	8A-1	080	1	Physical Therapy - Salaries and Wages		\$0	\$11,003	\$11,003
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits		0	2,454	2,454
	10.5	082	1	8A-1	082	1	Occupational Therapy - Salaries and Wages		0	18,700	18,700
	10.5	082	2	8A-1	082	2	Occupational Therapy - Fringe Benefits		0	4,171	4,171
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	*	1,618,222	(29,703)	1,588,519 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	360,069	(6,625)	353,444 *
							To reclassify physical therapy and occupational therapy expenses to the appropriate cost centers for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Sections 51081, 51085, 51123 and 51511				
16	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	*	\$109,891	\$963	\$110,854
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	136,306	(963)	135,343
							To reclassify skilled nursing care non-medical supplies that are separately billable items not included in the routine rate for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Sections 51123 and 51511				

Provider Name							Fiscal Period	Provider NPI		Adjustments
SAN JACINTO HEALTHCARE							DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011	1225345614		32
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.				
<b>ADJUSTMENTS TO REPORTED COSTS</b>										
17	10.5	040	4	8A-1	040	4	Property Taxes To reconcile the reported property taxes to agree with the provider's property tax invoices. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$53,229	(\$2,717)	\$50,512
18	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reverse the provider's adjustment due to insufficient documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	* \$430,011	(\$56,168)	\$373,843 *
19	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reverse the provider's adjustment for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	* \$373,843	\$2,048	\$375,891 *
20	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust city licensing fees to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	* \$375,891	(\$420)	\$375,471 *
21	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust special assessment licensing fees to agree with the expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	* \$375,471	(\$878)	\$374,593 *
22	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate DMV and City licensing fees due to insufficient documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	* \$374,593	(\$421)	\$374,172 *

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SAN JACINTO HEALTHCARE							DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011	1225345614		32	
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					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
23	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate administration gas and transportation expense due to insufficient documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	*	\$374,172	(\$4,143)	\$370,029 *
24	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To reconcile the reported plant operations and maintenance supplies expense not related to the facility for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304		\$209,814	(\$1,143)	\$208,671

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SAN JACINTO HEALTHCARE							DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011	1225345614		32	
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.					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
25	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate administration supplies expense due to insufficient documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$370,029	(\$277)	\$369,752 *
26	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate administration supplies expense not related to the facility for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	*	\$369,752	(\$1,762)	\$367,990 *
27	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$367,990	\$8,735	\$376,725 *
	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	*	130,016	(7,633)	122,383
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	28,959	(1,371)	27,588
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	*	1,588,519	(21,769)	1,566,750
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	353,444	(3,910)	349,534
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages		54,787	(4,640)	50,147
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits		12,398	(834)	11,564
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages		67,824	(3,709)	64,115
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits To adjust reported home office costs to agree with the Unified Care Services 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		13,381	(666)	12,715

Provider Name							Fiscal Period		Provider NPI		Adjustments	
SAN JACINTO HEALTHCARE							DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011		1225345614		32	
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted	
<b>ADJUSTMENTS TO REPORTED COSTS</b>												
28	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reconcile the provider's reported insurance expense to agree with the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		*	\$157,727	(\$27,998)	\$129,729
29	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate state income taxes. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2122.2A, 2122.2B, 2300 and 2304		*	\$376,725	(\$1,700)	\$375,025

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
SAN JACINTO HEALTHCARE							DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011	1225345614		32
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.				
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>										
30	10.7	005	1	7	005		Plant Operations and Maintenance (Square Feet)	69	390	459
	10.7	010	1,2	7	010		Housekeeping	222	(150)	72
	10.7	060	1,2,3	7	060		Laundry and Linen	452	153	605
	10.7	065	1,2,3	7	065		Dietary	738	1,233	1,971
	10.7	075	1,2,3	7	075		Patient Supplies	200	(128)	72
	10.7	080	1,2,3	7	080		Physical Therapy	565	(229)	336
	10.7	082	1,2,3	7	082		Occupational Therapy	63	123	186
	10.7	083	1,2,3	7	083		Speech Pathology	0	42	42
	10.7	085	1,2,3	7	085		Pharmacy	0	42	42
	10.7	105	1,2,3	7	105		Skilled Nursing Care	14,176	(3,300)	10,876
	10.7	140	1,2,3	7	140		Beauty and Barber	0	42	42
	10.7	145	1,2,3	7	145		Other Nonreimbursable	0	300	300
	10.7	155	1,2,3	7	155		Social Services	246	(126)	120
	10.7	160	1,2,3	7	160		Activities	0	774	774
	10.7	165	1,2,3	7	165		Administration	603	427	1,030
	10.7	166	1,2,3	7	166		Medical Records	0	232	232
	10.7	170	1,2,3	7	170		Inservice Education - Nursing	0	120	120
	10.7	175	1	7	N/A		Total Statistics - Square Feet	17,334	(55)	17,279
	10.7	175	2	7	N/A		Total Statistics - Square Feet	17,265	(445)	16,820
	10.7	175	3	7	N/A		Total Statistics - Square Feet	17,043	(295)	16,748
							To adjust provider's square footage statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period	Provider NPI		Adjustments
SAN JACINTO HEALTHCARE							DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011	1225345614		32
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				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
31	4.1	5	2	1	15		Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: December 9, 2010 through December 31, 2011 Payment Period: December 9, 2010 through August 31, 2012 Report Date: September 12, 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	25,807	(2,771)	23,036
32	Not Reported			1	16		Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census report. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	42	42