

**REPORT  
ON THE  
RATE SETTING AUDIT**

**SAINT CLAIRE'S NURSING CENTER  
SACRAMENTO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1104825975**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Steven Gary  
Audit Supervisor: Delia Valencia  
Auditor: Ellada Kalachov**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

November 29, 2012

Michael Mideiros, Administrator  
Saint Claire's Nursing Center  
6248 66<sup>th</sup> Ave.  
Sacramento, CA 95823

SAINT CLAIRE'S NURSING CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1104825975  
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 \$1,110, 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.

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

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

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

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

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

**United States Postal Service (USPS)**

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

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

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

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

If you have questions regarding this report, you may call the Audits Section—Sacramento at (916) 650-6994.

**Original Signed By**

Steven Gary, Chief  
Audits Section—Sacramento  
Financial Audits Branch

Certified

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

Provider Name:  
SAINT CLAIRE'S NURSING CENTER

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

Provider NPI:  
1104825975

OSHPD Facility No.:  
206342225

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	\$ 2,924,159	\$ 84.53
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 700,791	\$ 20.26
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 617,616	\$ 17.85
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 457,537	\$ 13.23
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 26,398	\$ 0.76
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 20,654	\$ 0.60
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 405,223	\$ 11.71
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 523,451	\$ 15.13
11	Cost of Routine Service/Audited Total Costs	\$ 5,671,208.00	\$ 5,675,829	\$ 164.08
12	Total Patient Days (Adj 24)	34,590	34,592	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 163.96	\$ 164.08	
14	Overpayments (Adj 25)	\$ 0	\$ (1,110)	
15	Medi-Cal Days (Adj 23)	31,627	30,399	
16	Medi-Cal Managed Care Days (Adj )		0	
<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:**  
SAINT CLAIRE'S NURSING CENTER

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

**Provider NPI:**  
1104825975

**OSHPD Facility No.:**  
206342225

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:**  
SAINT CLAIRE'S NURSING CENTER

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

**Provider NPI:**  
1104825975

**OSHPD Facility No.:**  
206342225

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	\$ 84,652	\$ 84,652		
160	Activities	83,211		\$ 83,211	
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	230,236	0	0	230,236
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	153,973	0	0	153,973
083	Speech Pathology	30,285	0	0	30,285
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	2,756,296	84,652	83,211	2,924,159 *
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>\$ 3,338,653</b>	<b>\$ 84,652</b>	<b>\$ 83,211</b>	<b>\$ 3,338,653</b>

\* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR**

Provider Name:  
SAINT CLAIRE'S NURSING CENTER

Provider NPI:  
1104825975

OSHPD Facility Number:  
206342225

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
	<b>GENERAL SERVICES</b>												
005	Plant Operations and Maintenance	\$ 69,946	\$ 69,946										
010	Housekeeping	215,653	-	\$ 215,653									
060	Laundry and Linen	71,476	2,275	7,013	\$ 80,764								
065	Dietary	270,308	5,810	17,912	0	\$ 294,029							
155	Social Services	N/A	1,353	4,170	0	0	\$ 5,522						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	8,890	27,408	0	0	0	0		\$ 36,298	\$ 36,298		
166	Medical Records	90,694	0	0	0	0	0	0		90,694		\$ 90,694	
170	Inservice Education - Nursing	32,272	0	0	0	0	0	0	\$ 32,272				
	<b>ANCILLARY SERVICES</b>												
075	Patient Supplies		1,709	5,269	0	0	0	0	0	6,978	269	672	\$ 7,919
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,164	6,672	0	0	0	0	0	8,836	1,840	4,598	15,274
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,429	4,407	0	0	0	0	0	5,836	1,229	3,070	10,135
083	Speech Pathology		1,353	4,170	0	0	0	0	0	5,522	358	894	6,775
085	Pharmacy		606	1,867	0	0	0	0	0	2,473	768	1,919	5,159
090	Laboratory		0	0	0	0	0	0	0	0	33	82	115
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	141	351	492
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		43,548	134,263	80,764	294,029	5,522	0	32,272	590,398	31,553	78,840	700,791 *
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		812	2,502	0	0	0	0	0	3,313	107	269	3,690
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 750,349	\$ 69,946	\$ 215,653	\$ 80,764	\$ 294,029	\$ 5,522	\$ -	\$ 32,272	\$ 623,357	\$ 36,298	\$ 90,694	\$ 750,349

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
SAINT CLAIRE'S NURSING CENTER

Provider NPI:  
1104825975

OSHPD Facility Number:  
206342225

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 205,107	\$ 205,107										
010	Housekeeping	40,213	0	\$ 40,213									
060	Laundry and Linen	15,777	6,670	1,308	\$ 23,755								
065	Dietary	265,398	17,036	3,340	0	\$ 285,774							
155	Social Services	3,111	3,966	778	0	0	\$ 7,855						
160	Activities	3,536	0	0	0	0	0	\$ 3,536					
165	Administration	N/A	26,068	5,111	0	0	0	0		\$ 31,178	\$ 31,178		
166	Medical Records	2,160	0	0	0	0	0	0		2,160		\$ 2,160	
170	Inservice Education - Nursing	1,800	0	0	0	0	0	0	\$ 1,800				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	11,962	5,012	983	0	0	0	0	0	17,956	231	16	\$ 18,203
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	6,346	1,244	0	0	0	0	0	7,590	1,581	109	9,280
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	4,191	822	0	0	0	0	0	5,013	1,055	73	6,142
083	Speech Pathology	0	3,966	778	0	0	0	0	0	4,744	307	21	5,072
085	Pharmacy	100,709	1,776	348	0	0	0	0	0	102,833	660	46	103,538
090	Laboratory	4,733	0	0	0	0	0	0	0	4,733	28	2	4,763
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	20,159	0	0	0	0	0	0	0	20,159	121	8	20,288
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	113,182	127,697	25,036	23,755	285,774	7,855	3,536	1,800	588,635	27,103	1,878	617,616 *
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	2,790	2,380	467	0	0	0	0	0	5,636	92	6	5,735
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 790,637</b>	<b>\$ 205,107</b>	<b>\$ 40,213</b>	<b>\$ 23,755</b>	<b>\$ 285,774</b>	<b>\$ 7,855</b>	<b>\$ 3,536</b>	<b>\$ 1,800</b>	<b>\$ 757,299</b>	<b>\$ 31,178</b>	<b>\$ 2,160</b>	<b>\$ 790,637</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
SAINT CLAIRE'S NURSING CENTER

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

Provider NPI:  
1104825975

OSHPD Facility Number:  
206342225

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 527,126	95%							
	Property Tax (line 40)	30,413	5%	\$ 557,539						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			18,131	0	0	\$ 18,131			
065	Dietary			46,308	0	0	0	\$ 46,308		
155	Social Services			10,781	0	0	0	0	\$ 10,781	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			70,859	0	0	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			13,623	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			17,249	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			11,393	0	0	0	0	0	0
083	Speech Pathology			10,781	0	0	0	0	0	0
085	Pharmacy			4,827	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute 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			347,117	0	0	18,131	46,308	10,781	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - 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			6,468	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 557,539</b>	<b>100%</b>	<b>\$ 557,539</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,131</b>	<b>\$ 46,308</b>	<b>\$ 10,781</b>	<b>\$ -</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
SAINT CLAIRE'S NURSING CENTER

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

Provider NPI:  
1104825975

OSHPD Facility Number:  
206342225

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 95% Of Total	Property Tax 5% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 527,126	95%							
	Property Tax (line 40)	30,413	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 70,859	\$ 70,859				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	13,623	525	0	\$ 14,148	\$ 13,376	\$ 772
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	17,249	3,592	0	20,841	19,705	1,137
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	11,393	2,398	0	13,792	13,040	752
083	Speech Pathology			0	10,781	699	0	11,479	10,853	626
085	Pharmacy			0	4,827	1,499	0	6,326	5,981	345
090	Laboratory			0	0	64	0	64	61	4
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	274	0	274	259	15
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			0	422,338	61,597	0	483,935	457,537	26,398 *
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	6,468	210	0	6,678	6,314	364
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 557,539	100%	\$ -	\$ 486,680	\$ 70,859	\$ -	\$ 557,539	\$ 527,126	\$ 30,413

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
SAINT CLAIRE'S NURSING CENTER

Provider NPI:  
1104825975

OSHPD Facility Number:  
206342225

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. 55% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 0% of Total	Quality Assur. Fees 43% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 6,847												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	595,310												
	Total Costs Allocable as Administration	602,157	55%											
167	CDPH Licensing Fees	23,760	2%											
168	Professional Liability Insurance	0	0%											
169	Quality Assurance Fees	466,152	43%											
174	Caregiver Training	0	0%											
	Total	1,092,069	100%						\$ 1,092,069					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 6,978	\$ 17,956	\$ 13,623	\$ 38,558	8,088	\$ 4,460	\$ 176	\$ -	\$ 3,453	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			230,236	8,836	7,590	17,249	263,911	55,361	30,526	1,204	0	23,631	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			153,973	5,836	5,013	11,393	176,216	36,965	20,382	804	0	15,779	0
083	Speech Pathology			30,285	5,522	4,744	10,781	51,332	10,768	5,937	234	0	4,596	0
085	Pharmacy			0	2,473	102,833	4,827	110,132	23,103	12,739	503	0	9,861	0
090	Laboratory			0	0	4,733	0	4,733	993	547	22	0	424	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	20,159	0	20,159	4,229	2,332	92	0	1,805	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			2,924,159	590,398	588,635	422,338	4,525,530	949,328	523,451	20,654	0	405,223	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	3,313	5,636	6,468	15,418	3,234	1,783	70	0	1,381	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,092,069		\$ 3,338,653	\$ 623,357	\$ 757,299	\$ 486,680	\$ 5,205,989	\$ 1,092,069					
	Total Administrative Costs							\$ 1,092,069		\$ 602,157	\$ 23,760	\$ -	\$ 466,152	\$ -
	Unit Cost Multiplier							0.20977168						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 126,992	\$ 33,338	\$ 70,859	\$ 231,189							
	<b>TOTAL FACILITY COSTS</b>							\$ 6,529,247						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
SAINT CLAIRE'S NURSING CENTER

Provider NPI:  
1104825975

OSHPD Facility Number:  
206342225

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj )	Hskpng (SQ FT) 10 (Adj )	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										
010	Housekeeping										
060	Laundry and Linen	740	740	740							
065	Dietary	1,890	1,890	1,890							
155	Social Services	440	440	440							
160	Activities										
165	Administration	2,892	2,892	2,892							
166	Medical Records										
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	556	556	556						38,558	38,558
077	Specialized Support Surfaces									0	0
080	Physical Therapy	704	704	704						263,911	263,911
081	Respiratory Therapy									0	0
082	Occupational Therapy	465	465	465						176,216	176,216
083	Speech Pathology	440	440	440						51,332	51,332
085	Pharmacy	197	197	197						110,132	110,132
090	Laboratory									4,733	4,733
095	Home Health Services									0	0
100	Other Ancillary Services									20,159	20,159
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	14,167	14,167	14,167	343,310	102,993	2,869,478	2,869,478	2,869,478	4,525,530	4,525,530
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	264	264	264						15,418	15,418
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	22,755	22,755	22,755	343,310	102,993	2,869,478	2,869,478	2,869,478	5,205,989	5,205,989
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 84,652 0.029500836	\$ 83,211 0.028998654			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 69,946 3.07387387	\$ 215,653 9.47716985	\$ 80,764 0.23525028	\$ 294,029 2.85484909	\$ 5,522 0.00192455	\$ - 0.00000000	\$ 32,272 0.01124665	\$ 36,298 0.00697228	\$ 90,694 0.01742109
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 205,107 9.01371127	\$ 40,213 1.76721600	\$ 23,755 0.06919369	\$ 285,774 2.77469297	\$ 7,855 0.00273730	\$ 3,536 0.00123228	\$ 1,800 0.00062729	\$ 31,178 0.00598896	\$ 2,160 0.00041491
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 557,539 24.50182378	\$ - 0.00000000	\$ - 0.00000000	\$ 18,131 0.05281335	\$ 46,308 0.44962713	\$ 10,781 0.00375706	\$ - 0.00000000	\$ - 0.00000000	\$ 70,859 0.01361111	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SAINT CLAIRE'S NURSING CENTER

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

Provider NPI:  
1104825975

OSHPD Facility Number:  
206342225

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 49,952	\$ 0	\$ 49,952	(Sch 3)
005	.20-.39	Fringe Benefits	6200	19,994	0	19,994	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	206,706	(1,599)	205,107	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 276,652	\$ (1,599)	\$ 275,053	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 160,726	\$ 0	\$ 160,726	(Sch 3)
010	.20-.39	Fringe Benefits	6300	54,927	0	54,927	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	40,213	0	40,213	(Sch 4)
010		Housekeeping - Total	6300	\$ 255,866	\$ 0	\$ 255,866	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	3,392	0	3,392	(Sch 5)
025		Depreciation: Equipment	7140	16,049	0	16,049	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	498,688	8,997	507,685	(Sch 5)
040		Property Taxes	7300	30,564	(151)	30,413	(Sch 5)
045		Property Insurance	7400	6,847	0	6,847	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,088,058	\$ 7,247	\$ 1,095,305	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 48,655	\$ 0	\$ 48,655	(Sch 3)
060	.20-.39	Fringe Benefits	6400	22,821	0	22,821	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	15,777	0	15,777	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 87,253	\$ 0	\$ 87,253	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 200,132	\$ 0	\$ 200,132	(Sch 3)
065	.20-.39	Fringe Benefits	6500	70,176	0	70,176	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	255,852	9,546	265,398	(Sch 4)
065		Dietary - Total	6500	\$ 526,160	\$ 9,546	\$ 535,706	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
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	11,962	0	11,962	(Sch 4)
075		Patient Supplies - Total	8100	\$ 11,962	\$ 0	\$ 11,962	
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:  
SAINT CLAIRE'S NURSING CENTER

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

Provider NPI:  
1104825975

OSHPD Facility Number:  
206342225

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	230,236	0	230,236	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 230,236	\$ 0	\$ 230,236	
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	153,973	0	153,973	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 153,973	\$ 0	\$ 153,973	
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	30,285	0	30,285	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 30,285	\$ 0	\$ 30,285	
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	85,256	15,453	100,709	(Sch 4)
085		Pharmacy - Total	8300	\$ 85,256	\$ 15,453	\$ 100,709	
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	4,733	0	4,733	(Sch 4)
090		Laboratory - Total	8400	\$ 4,733	\$ 0	\$ 4,733	
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	20,054	105	20,159	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 20,054	\$ 105	\$ 20,159	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SAINT CLAIRE'S NURSING CENTER

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

Provider NPI:  
1104825975

OSHPD Facility Number:  
206342225

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		\$ 536,499	\$ 15,558	\$ 552,057	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,089,207	\$ 0	\$ 2,089,207	(Sch 2)
105	.20-.39	Fringe Benefits	6110	667,089	0	667,089	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	145,160	(31,978)	113,182	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,901,456	\$ (31,978)	\$ 2,869,478	
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:  
SAINT CLAIRE'S NURSING CENTER

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

Provider NPI:  
1104825975

OSHPD Facility Number:  
206342225

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	2,790	0	2,790 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,790	\$ 0	\$ 2,790
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		<b>Subtotal 105 - 145</b>		\$ 2,904,246	\$ (31,978)	\$ 2,872,268
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 61,779	\$ 0	\$ 61,779 (Sch 2)
155	.20-.39	Fringe Benefits	6600	22,873	0	22,873 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,111	0	3,111 (Sch 4)
155		Social Services - Total	6600	\$ 87,763	\$ 0	\$ 87,763

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SAINT CLAIRE'S NURSING CENTER

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

Provider NPI:  
1104825975

OSHPD Facility Number:  
206342225

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	\$ 64,430	\$ 0	\$ 64,430	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,781	0	18,781	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,536	0	3,536	(Sch 4)
160		Activities - Total	6700	\$ 86,747	\$ 0	\$ 86,747	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 286,267	\$ 0	\$ 286,267	(Sch 6)
165	.20-.39	Fringe Benefits	6900	116,567	0	116,567	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	204,179	(11,703)	192,476	(Sch 6)
165		Administration - Total	6900	\$ 607,013	\$ (11,703)	\$ 595,310	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 65,034	\$ 0	\$ 65,034	(Sch 3)
166	.20-.39	Fringe Benefits	6900	25,660	0	25,660	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,160	0	2,160	(Sch 4)
166		Medical Records - Total	6900	\$ 92,854	\$ 0	\$ 92,854	
167		CDPH Licensing Fees	6900	\$ 23,760	\$ 0	\$ 23,760	(Sch 6)
168		Professional Liability Insurance	6900	\$	\$ 0	\$ 0	(Sch 6)
169		Quality Assurance Fees	6900	\$ 466,152	\$ 0	\$ 466,152	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 23,378	\$ 0	\$ 23,378	(Sch 3)
170	.20-.39	Fringe Benefits	6800	8,894	0	8,894	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,800	0	1,800	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 34,072	\$ 0	\$ 34,072	
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>		\$ 1,398,361	\$ (11,703)	\$ 1,386,658	
200		<b>Total</b>		\$ 6,540,577	\$ (11,330)	\$ 6,529,247	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 165,207	
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\* For informational purposes only, this amount is included in various cost centers above.















Provider Name:  
SAINT CLAIRE'S NURSING CENTER

Provider NPI:  
1104825975

OSHPD Facility Number:  
206342225

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

Line No.	Sub No.	Description	AUDIT ADJ 17-22	AUDIT ADJ						
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
200		Total	(6,868)	0	0	0	0	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAINT CLAIRE'S NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1104825975		25
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>MEMORANDUM ADJUSTMENT</u></b>												
1	N/A			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300 and 2304	\$0	\$165,207	\$165,207		

Provider Name							Fiscal Period	Provider NPI	Adjustments		
SAINT CLAIRE'S NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1104825975	25		
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>											
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$498,688	\$2,691	\$501,379 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	145,160	(2,691)	142,469 *	
							To reclassify equipment rental expense for proper cost finding and to agree with AB1629 requirements 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code Section 14126.023 CCR, Title 22, Sections 52000(e) and 52501				
3	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$501,379	\$1,471	\$502,850 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 142,469	(1,471)	140,998 *	
							To reclassify software rental expense for proper cost finding and to agree with AB1629 requirements. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code Section 14126.023 CCR, Title 22, Sections 52000(e) and 52501				
4	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$502,850	\$1,862	\$504,712 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	204,179	(1,862)	202,317 *	
							To reclassify software rental expense for proper cost finding and to agree with AB1629 requirements. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code Section 14126.023 CCR, Title 22, Sections 52000(e) and 52501				

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SAINT CLAIRE'S NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1104825975		25	
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					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
5	10.5	035	4	8A-1	035	4	Leases and Rentals	*	\$504,712	\$2,803	\$507,515 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	202,317	(2,803)	199,514 *
							To reclassify equipment rental expense for proper cost finding and to agree with AB1629 requirements. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code Section 14126.023 CCR, Title 22, Sections 52000(e) and 52501				
6	10.5	035	4	8A-1	035	4	Leases and Rentals	*	\$507,515	\$170	\$507,685
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	199,514	(170)	199,344 *
							To reclassify equipment rental expense for proper cost finding and to agree with AB1629 requirements. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code Section 14126.023 CCR, Title 22, Sections 52000(e) and 52501				
7	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor		\$255,852	\$9,546	\$265,398
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	140,998	(9,546)	131,452 *
							To reclassify dietary expense 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				
8	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor		\$85,256	\$15,453	\$100,709
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	131,452	(15,453)	115,999 *
							To reclassify pharmacy consultant fees to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304 CCR, Title 22, Sections 51313, 72355, and 72375				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
SAINT CLAIRE'S NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1104825975		25
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>										
9	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$20,054	\$105	\$20,159
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 115,999	(105)	115,894 *
							To reclassify podiatry services to the appropriate cost center for proper allocation of costs.			
							42 CFR 413.24 / CMS Pub. 15-1, Sections 2202.8 and 2203.2			
							CCR, Title 22, Section 51511			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
SAINT CLAIRE'S NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1104825975		25
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				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>										
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$206,706		
10							To eliminate maintenance supplies expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		(\$866)	
11							To eliminate maintenance expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		(500)	
12							To eliminate City of Roseville utility expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		<u>(233)</u> (\$1,599)	\$205,107
13	10.5	040	4	8A-1	040	4	Property Taxes To adjust the property tax expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$30,564	(\$151)	\$30,413
14	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate skilled nursing expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	* \$115,894	(\$1,074)	\$114,820 *

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
SAINT CLAIRE'S NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1104825975		25
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>ADJUSTMENTS TO REPORTED COSTS</u></b>										
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$114,820	
15							To eliminate advertising, marketing, and referral expenses not related to patient care. 42 CFR 413.9(b)(2), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2113.2, 2113.3, and 2136.2			(\$1,092)
16							To eliminate advertising, marketing, and referral expenses not related to patient care. 42 CFR 413.9(b)(2), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2113.2, 2113.3, and 2136.2			(546) (\$1,638)
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$199,344	
17							To eliminate American Express expense due to insufficient documentation. 42 CFR 413.20, and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(\$203)
18							To eliminate office supplies expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)			(938)
19							To eliminate American Express expense due to insufficient documentation. 42 CFR 413.20, and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(939)
20							To eliminate automobile registration expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105			(914) (\$2,994)
										\$196,350 *

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments	
SAINT CLAIRE'S NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1104825975		25	
Report References							Explanation of Audit Adjustments					
Cost Report			Audit Report									As Reported
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>												
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$196,350			
21							To eliminate Chevron Card gas expense associated with personal commuting not related to patient care and due to insufficient documentation. 42 CFR 413.9(c)(3), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2122.1, 2300, and 2304				(\$3,690)	
22							To eliminate Chase Card expense not related to patient care and due to insufficient documentation. 42 CFR 413.9(c)(3), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2122.1, 2300, and 2304				(184) (\$3,874)	\$192,476

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
SAINT CLAIRE'S NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1104825975		25
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 PATIENT DAYS</b>										
23	4.1	5	2	1	15	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2010 through December 31, 2010 Payment Period: January 1, 2010 through May 1, 2012 Report Date: May 22, 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	31,627	(1,228)	30,399	
24	4.1	5	6	1	12	Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	34,590	2	34,592	

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAINT CLAIRE'S NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1104825975		25
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>												
25	N/A			1	14		Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$1,110	\$1,110		