

**REPORT  
ON THE  
RATE SETTING AUDIT**

**ST. FRANCIS HEIGHTS CONVALESCENT HOSPITAL  
DALY CITY, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1366627929**

**FISCAL PERIOD  
DECEMBER 31, 2011**

**Audits Section – Santa Ana  
Financial Audits Branch  
Audits and Investigations  
Department of Health Care Services**

**Section Chief: Margaret A. Varho  
Audit Supervisor: Henry Igboke  
Auditor: Ted Ha**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

Date: July 18, 2013

Lois Mastrocola, CFO  
Life Generations Healthcare  
20371 Irvine Avenue, Suite 210  
Newport Beach, CA 92660

PROVIDER: ST. FRANCIS HEIGHTS CONVALESCENT HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI) 1366627929  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments Schedule

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Rate Development Branch.

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

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

Lois Mastrocola  
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Chief  
Office of Administrative Appeals and Hearings  
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 95899-7413

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

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
1501 Capitol Avenue, Suite 71.5001  
Sacramento, CA 95814-5005  
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq. If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

**(Original signed by Margaret Varho)**

Margaret A. Varho, Chief  
Audits Section—Santa Ana  
Financial Audits Branch

Certified

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

## Provider Name:

ST FRANCIS HEIGHTS CONVALESCENT HOSPITAL

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1366627929

## OSHPD Facility No.:

206410904

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	\$ 3,683,432	\$ 104.46
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 851,436	\$ 24.15
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 630,645	\$ 17.89
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 704,552	\$ 19.98
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 63,719	\$ 1.81
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,630	\$ 0.53
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 70,925	\$ 2.01
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 370,432	\$ 10.51
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,014,928	\$ 28.78
11	Cost of Routine Service/Audited Total Costs	\$ 7,543,566	\$ 7,408,698	\$ 210.11
12	Total Patient Days (Adj )	35,261	35,261	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 213.94	\$ 210.11	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 4)	19,889	2,743	
16	Medi-Cal Managed Care Days (Adj 5 )		17,146	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj )	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj )	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$ 0	\$ 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:**  
ST FRANCIS HEIGHTS CONVALESCENT HOSPITAL

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

**Provider NPI:**  
1366627929

**OSHPD Facility No.:**  
206410904

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	\$ 0	
50	Total Patient Days (Adj )	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$ 0	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj )	0	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	\$ 0	
58	Total Patient Days (Adj )	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj )	\$ 0	\$ 0	

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
ST FRANCIS HEIGHTS CONVALESCENT HOSPITAL

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

**Provider NPI:**  
1366627929

**OSHPD Facility No.:**  
206410904

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 108,678	\$ 108,678		
160	Activities	142,216		\$ 142,216	
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	422,766	0	0	422,766
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	353,852	0	0	353,852
083	Speech Pathology	32,356	0	0	32,356
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	3,432,538	108,678	142,216	3,683,432
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>\$ 4,492,406</b>	<b>\$ 108,678</b>	<b>\$ 142,216</b>	<b>\$ 4,492,406</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
ST FRANCIS HEIGHTS CONVALESCENT HOSPITAL

Provider NPI:  
1366627929

OSHPD Facility Number:  
206410904

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	\$ 65,146	\$ 65,146										
010	Housekeeping	214,158	428	\$ 214,586									
060	Laundry and Linen	33,620	321	1,179	\$ 35,121								
065	Dietary	412,146	6,298	0	0	\$ 418,444							
155	Social Services	N/A	903	3,317	0	0	\$ 4,220						
160	Activities	N/A	1,318	4,841	0	0	0	\$ 6,158					
165	Administration	N/A	1,401	5,148	0	0	0	0		\$ 6,549	\$ 6,549		
166	Medical Records	103,080	528	1,941	0	0	0	0		105,550		\$ 105,550	
170	Inservice Education - Nursing	76,003	1,850	6,794	0	0	0	0	\$ 84,647				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		609	2,236	0	0	0	0	0	2,845	164	2,650	\$ 5,660
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,462	9,042	0	0	0	0	0	11,504	558	8,997	21,059
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,462	9,042	0	0	0	0	0	11,504	355	5,724	17,583
083	Speech Pathology		0	0	0	0	0	0	0	0	28	454	482
085	Pharmacy		0	0	0	0	0	0	0	0	256	4,125	4,381
090	Laboratory		0	0	0	0	0	0	0	0	46	748	794
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	79	1,271	1,350
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		46,285	170,013	35,121	418,444	4,220	6,158	84,647	764,888	5,056	81,491	851,436 *
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		281	1,032	0	0	0	0	0	1,313	6	90	1,408
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 904,153</b>	<b>\$ 65,146</b>	<b>\$ 214,586</b>	<b>\$ 35,121</b>	<b>\$ 418,444</b>	<b>\$ 4,220</b>	<b>\$ 6,158</b>	<b>\$ 84,647</b>	<b>\$ 792,054</b>	<b>\$ 6,549</b>	<b>\$ 105,550</b>	<b>\$ 904,153</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
ST FRANCIS HEIGHTS CONVALESCENT HOSPITAL

Provider NPI:  
1366627929

OSHPD Facility Number:  
206410904

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	\$ 175,594	\$ 175,594										
010	Housekeeping	45,340	1,154	\$ 46,494									
060	Laundry and Linen	21,827	865	256	\$ 22,948								
065	Dietary	269,563	16,976	0	0	\$ 286,539							
155	Social Services	2,310	2,434	719	0	0	\$ 5,463						
160	Activities	17,599	3,552	1,049	0	0	0	\$ 22,200					
165	Administration	N/A	3,777	1,115	0	0	0	0		\$ 4,893	\$ 4,893		
166	Medical Records	13,728	1,424	421	0	0	0	0		15,573		\$ 15,573	
170	Inservice Education - Nursing	2,437	4,986	1,472	0	0	0	0	\$ 8,895				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	176,047	1,641	484	0	0	0	0	0	178,172	123	391	\$ 178,686
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	166,409	6,635	1,959	0	0	0	0	0	175,004	417	1,327	176,748
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	1,889	6,635	1,959	0	0	0	0	0	10,484	265	845	11,593
083	Speech Pathology	0	0	0	0	0	0	0	0	0	21	67	88
085	Pharmacy	294,160	0	0	0	0	0	0	0	294,160	191	609	294,960
090	Laboratory	53,343	0	0	0	0	0	0	0	53,343	35	110	53,488
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	90,653	0	0	0	0	0	0	0	90,653	59	188	90,899
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	107,207	124,756	36,836	22,948	286,539	5,463	22,200	8,895	614,844	3,778	12,023	630,645 *
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	422	757	224	0	0	0	0	0	1,403	4	13	1,420
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,438,528</b>	<b>\$ 175,594</b>	<b>\$ 46,494</b>	<b>\$ 22,948</b>	<b>\$ 286,539</b>	<b>\$ 5,463</b>	<b>\$ 22,200</b>	<b>\$ 8,895</b>	<b>\$ 1,418,062</b>	<b>\$ 4,893</b>	<b>\$ 15,573</b>	<b>\$ 1,438,528</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
ST FRANCIS HEIGHTS CONVALESCENT HOSPITAL

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

Provider NPI:  
1366627929

OSHPD Facility Number:  
206410904

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)	\$ 779,966	92%							
	Property Tax (line 40)	70,539	8%	\$ 850,505						
005	Plant Operations and Maintenance			3,479	\$ 3,479					
010	Housekeeping			5,567	23	\$ 5,589				
060	Laundry and Linen			4,175	17	31	\$ 4,223			
065	Dietary			81,889	336	0	0	\$ 82,225		
155	Social Services			11,742	48	86	0	0	\$ 11,877	
160	Activities			17,134	70	126	0	0	0	\$ 17,331
165	Administration			18,222	75	134	0	0	0	0
166	Medical Records			6,871	28	51	0	0	0	0
170	Inservice Education - Nursing			24,049	99	177	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			7,915	33	58	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			32,008	131	236	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			32,008	131	236	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute 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			601,794	2,472	4,428	4,223	82,225	11,877	17,331
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			3,653	15	27	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 850,505</b>	<b>100%</b>	<b>\$ 850,505</b>	<b>\$ 3,479</b>	<b>\$ 5,589</b>	<b>\$ 4,223</b>	<b>\$ 82,225</b>	<b>\$ 11,877</b>	<b>\$ 17,331</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
ST FRANCIS HEIGHTS CONVALESCENT HOSPITAL

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

Provider NPI:  
1366627929

OSHPD Facility Number:  
206410904

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 92% Of Total	Property Tax 8% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 779,966	92%							
	Property Tax (line 40)	70,539	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 18,431	\$ 18,431				
166	Medical Records				6,950		\$ 6,950			
170	Inservice Education - Nursing			\$ 24,325						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	8,006	463	175	\$ 8,643	\$ 7,926	\$ 717
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	32,375	1,571	592	34,538	31,673	2,865
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	32,375	999	377	33,751	30,952	2,799
083	Speech Pathology			0	0	79	30	109	100	9
085	Pharmacy			0	0	720	272	992	910	82
090	Laboratory			0	0	131	49	180	165	15
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	222	84	306	280	25
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			24,325	748,675	14,230	5,366	768,270	704,552	63,719
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	3,695	16	6	3,717	3,408	308
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 850,505	100%	\$ 24,325	\$ 825,124	\$ 18,431	\$ 6,950	\$ 850,505	\$ 779,966	\$ 70,539

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
ST FRANCIS HEIGHTS CONVALESCENT HOSPITAL

Provider NPI:  
1366627929

OSHPD Facility Number:  
206410904

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. 69% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 28,680												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,285,882												
	Total Costs Allocable as Administration	1,314,562	69%											
167	CDPH Licensing Fees	24,130	1%											
168	Professional Liability Insurance	91,864	5%											
169	Quality Assurance Fees	479,793	25%											
174	Caregiver Training	0	0%											
	Total	1,910,349	100%						\$ 1,910,349					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 2,845	\$ 178,172	\$ 8,006	\$ 189,023	47,970	\$ 33,009	\$ 606	\$ 2,307	\$ 12,048	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			422,766	11,504	175,004	32,375	641,648	162,836	112,052	2,057	7,830	40,897	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			353,852	11,504	10,484	32,375	408,214	103,596	71,287	1,309	4,982	26,019	0
083	Speech Pathology			32,356	0	0	0	32,356	8,211	5,650	104	395	2,062	0
085	Pharmacy			0	0	294,160	0	294,160	74,651	51,370	943	3,590	18,749	0
090	Laboratory			0	0	53,343	0	53,343	13,537	9,315	171	651	3,400	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	90,653	0	90,653	23,006	15,831	291	1,106	5,778	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			3,683,432	764,888	614,844	748,675	5,811,838	1,474,915	1,014,928	18,630	70,925	370,432	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	1,313	1,403	3,695	6,411	1,627	1,120	21	78	409	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,910,349		\$ 4,492,406	\$ 792,054	\$ 1,418,062	\$ 825,124	\$ 7,527,647	\$ 1,910,349					
	Total Administrative Costs							\$ 1,910,349		\$ 1,314,562	\$ 24,130	\$ 91,864	\$ 479,793	\$ -
	Unit Cost Multiplier							0.25377772						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 112,099	\$ 20,466	\$ 25,381	\$ 157,945							
	<b>TOTAL FACILITY COSTS</b>							\$ 9,595,941						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
ST FRANCIS HEIGHTS CONVALESCENT HOSPITAL

Provider NPI:  
1366627929

OSHPD Facility Number:  
206410904

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 3)	Plant Ops (SQ FT) 5 (Adj 3)	Hskpng (SQ FT) 10 (Adj 3)	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	80									
010	Housekeeping	128	128								
060	Laundry and Linen	96	96	96							
065	Dietary	1,883	1,883								
155	Social Services	270	270	270							
160	Activities	394	394	394							
165	Administration	419	419	419							
166	Medical Records	158	158	158							
170	Inservice Education - Nursing	553	553	553							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	182	182	182						189,023	189,023
077	Specialized Support Surfaces									0	0
080	Physical Therapy	736	736	736						641,648	641,648
081	Respiratory Therapy									0	0
082	Occupational Therapy	736	736	736						408,214	408,214
083	Speech Pathology									32,356	32,356
085	Pharmacy									294,160	294,160
090	Laboratory									53,343	53,343
095	Home Health Services									0	0
100	Other Ancillary Services									90,653	90,653
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	13,838	13,838	13,838	347,660	104,298	3,539,745	3,539,745	3,539,745	5,811,838	5,811,838
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	84	84	84						6,411	6,411
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	<b>19,557</b>	<b>19,477</b>	<b>17,466</b>	<b>347,660</b>	<b>104,298</b>	<b>3,539,745</b>	<b>3,539,745</b>	<b>3,539,745</b>	<b>7,527,647</b>	<b>7,527,647</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 108,678	\$ 142,216			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.030702212	0.040176905			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 65,146	\$ 214,586	\$ 35,121	\$ 418,444	\$ 4,220	\$ 6,158	\$ 84,647	\$ 6,549	\$ 105,550
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		3.34476562	12.28593439	0.10101981	4.01200592	0.00119226	0.00173981	0.02391324	0.00087003	0.01402160
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 175,594	\$ 46,494	\$ 22,948	\$ 286,539	\$ 5,463	\$ 22,200	\$ 8,895	\$ 4,893	\$ 15,573
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		9.01545413	2.66197058	0.06600711	2.74731155	0.00154331	0.00627161	0.00251278	0.00064998	0.00206878
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 850,505	\$ 3,479	\$ 5,589	\$ 4,223	\$ 82,225	\$ 11,877	\$ 17,331	\$ 24,325	\$ 18,431	\$ 6,950
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	43.48852073	0.17862513	0.32001573	0.01214626	0.78836829	0.00335520	0.00489610	0.00687194	0.00244839	0.00092326

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ST FRANCIS HEIGHTS CONVALESCENT HOSPITAL

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

Provider NPI:  
1366627929

OSHPD Facility Number:  
206410904

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	\$ 51,969	\$ 0	\$ 51,969	(Sch 3)
005	.20-.39	Fringe Benefits	6200	13,177	0	13,177	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	175,594	0	175,594	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 240,740	\$ 0	\$ 240,740	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 170,062	\$ 0	\$ 170,062	(Sch 3)
010	.20-.39	Fringe Benefits	6300	44,096	0	44,096	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	45,340	0	45,340	(Sch 4)
010		Housekeeping - Total	6300	\$ 259,498	\$ 0	\$ 259,498	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	107,535	0	107,535	(Sch 5)
025		Depreciation: Equipment	7140	56,539	0	56,539	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	615,892	0	615,892	(Sch 5)
040		Property Taxes	7300	70,539	0	70,539	(Sch 5)
045		Property Insurance	7400	28,680	0	28,680	(Sch 6)
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>		\$ 1,379,423	\$ 0	\$ 1,379,423	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 26,541	\$ 0	\$ 26,541	(Sch 3)
060	.20-.39	Fringe Benefits	6400	7,079	0	7,079	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	21,827	0	21,827	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 55,447	\$ 0	\$ 55,447	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 328,122	\$ 0	\$ 328,122	(Sch 3)
065	.20-.39	Fringe Benefits	6500	84,024	0	84,024	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	269,563	0	269,563	(Sch 4)
065		Dietary - Total	6500	\$ 681,709	\$ 0	\$ 681,709	
070		Provision for Bad Debts	7700	\$	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	176,047	0	176,047	(Sch 4)
075		Patient Supplies - Total	8100	\$ 176,047	\$ 0	\$ 176,047	
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:  
ST FRANCIS HEIGHTS CONVALESCENT HOSPITAL

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

Provider NPI:  
1366627929

OSHPD Facility Number:  
206410904

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	\$ 14,909	\$ 0	\$ 14,909	(Sch 2)
080	.20-.39	Fringe Benefits	8200	3,900	0	3,900	(Sch 2)
080	.79	Agency Staff	8200	403,957	0	403,957	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	166,409	0	166,409	(Sch 4)
080		Physical Therapy - Total	8200	\$ 589,175	\$ 0	\$ 589,175	
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	\$ 13,624	\$ 0	\$ 13,624	(Sch 2)
082	.20-.39	Fringe Benefits	8250	3,299	0	3,299	(Sch 2)
082	.79	Agency Staff	8250	336,929	0	336,929	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	1,889	0	1,889	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 355,741	\$ 0	\$ 355,741	
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	32,356	0	32,356	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 32,356	\$ 0	\$ 32,356	
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	294,160	0	294,160	(Sch 4)
085		Pharmacy - Total	8300	\$ 294,160	\$ 0	\$ 294,160	
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	53,343	0	53,343	(Sch 4)
090		Laboratory - Total	8400	\$ 53,343	\$ 0	\$ 53,343	
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	70,718	19,935	90,653	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 70,718	\$ 19,935	\$ 90,653	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ST FRANCIS HEIGHTS CONVALESCENT HOSPITAL

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

Provider NPI:  
1366627929

OSHPD Facility Number:  
206410904

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,571,540	\$ 19,935	\$ 1,591,475	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,746,284	\$ 0	\$ 2,746,284	(Sch 2)
105	.20-.39	Fringe Benefits	6110	686,254	0	686,254	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	107,207	0	107,207	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,539,745	\$ 0	\$ 3,539,745	
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:  
ST FRANCIS HEIGHTS CONVALESCENT HOSPITAL

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

Provider NPI:  
1366627929

OSHPD Facility Number:  
206410904

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	422	0	422	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 422	\$ 0	\$ 422	
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>		\$ 3,540,167	\$ 0	\$ 3,540,167	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 86,916	\$ 0	\$ 86,916	(Sch 2)
155	.20-.39	Fringe Benefits	6600	21,762	0	21,762	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	22,245	(19,935)	2,310	(Sch 4)
155		Social Services - Total	6600	\$ 130,923	\$ (19,935)	\$ 110,988	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ST FRANCIS HEIGHTS CONVALESCENT HOSPITAL

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

Provider NPI:  
1366627929

OSHPD Facility Number:  
206410904

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	\$ 113,585	\$ 0	\$ 113,585	(Sch 2)
160	.20-.39	Fringe Benefits	6700	28,631	0	28,631	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	17,599	0	17,599	(Sch 4)
160		Activities - Total	6700	\$ 159,815	\$ 0	\$ 159,815	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 353,599	\$ 0	\$ 353,599	(Sch 6)
165	.20-.39	Fringe Benefits	6900	88,884	0	88,884	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	984,333	(140,934)	843,399	(Sch 6)
165		Administration - Total	6900	\$ 1,426,816	\$ (140,934)	\$ 1,285,882	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 82,374	\$ 0	\$ 82,374	(Sch 3)
166	.20-.39	Fringe Benefits	6900	20,706	0	20,706	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	13,728	0	13,728	(Sch 4)
166		Medical Records - Total	6900	\$ 116,808	\$ 0	\$ 116,808	
167		CDPH Licensing Fees	6900	\$ 24,130	\$ 0	\$ 24,130	(Sch 6)
168		Professional Liability Insurance	6900	\$ 91,864	\$ 0	\$ 91,864	(Sch 6)
169		Quality Assurance Fees	6900	\$ 479,793	\$ 0	\$ 479,793	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 60,923	\$ 0	\$ 60,923	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,080	0	15,080	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,437	0	2,437	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 78,440	\$ 0	\$ 78,440	
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>		\$ 2,508,589	\$ (160,869)	\$ 2,347,720	
200		<b>Total</b>		\$ 9,736,875	\$ (140,934)	\$ 9,595,941	

210	0.24	Total Facility Group Health Insurance (Adj 6) *	6900			\$ 207,755	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period		NPI		Adjustments
ST. FRANCIS HEIGHTS CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1366627929		6
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>RECLASSIFICATION OF REPORTED COSTS</u></b>											
1	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$70,718	\$19,935	\$90,653	
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	22,245	(19,935)	2,310	
							To reclassify patient transportation cost to the appropriate cost center				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2203.2, 2302.4 and 2302.6				

Provider Name							Fiscal Period	NPI	Adjustments	
ST. FRANCIS HEIGHTS CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1366627929	6	
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 COSTS</u></b>										
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo To adjust reported home office costs to agree with the Life Generations Healthcare 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	\$984,333	(\$140,934)	\$843,399

Provider Name							Fiscal Period			NPI		Adjustments
ST. FRANCIS HEIGHTS CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1366627929		6
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>												
3	10.7	075	1,2,3	7	075	N/A	Patient Supplies (Square Feet)		0	182	182	
	10.7	165	1,2,3	7	165	N/A	Administration		671	(252)	419	
	10.7	175	1	7	N/A	N/A	Total - Square Feet		19,627	(70)	19,557	
	10.7	175	2	7	N/A	N/A	Total - Square Feet		19,547	(70)	19,477	
	10.7	175	3	7	N/A	N/A	Total - Square Feet		17,536	(70)	17,466	
							To adjust square footage statistics to agree with the provider's square footage schedule in order to properly allocate indirect cost: 42 CFR 413.24 and 413.5C CMS Pub. 15-1, Sections 2304 and 2306					

Provider Name							Fiscal Period		NPI		Adjustments
ST. FRANCIS HEIGHTS CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1366627929		6
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>											
4	4.1	5	2	1	15	N/A	Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through November 05, 2013 Report Date: November 05, 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	19,889	(17,146)	2,743	
5	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To adjust Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	17,146	17,146	

Provider Name							Fiscal Period			NPI		Adjustments
ST. FRANCIS HEIGHTS CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1366627929		6
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>												
6	Not Reported			8A-1	210	N/A	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	\$207,755	\$207,755