

**REPORT
ON THE
RATE SETTING AUDIT**

**ST. VINCENT HEALTHCARE
PASADENA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1215920871**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Allen Dervi
Auditor: Kevin Grace**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 8, 2013

Administrator
St. Vincent Healthcare
1810 North Fair Oaks Avenue
Pasadena, CA 91103

ST. VINCENT HEALTHCARE
NATIONAL PROVIDER IDENTIFIER (NPI) 1215920871
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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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 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.

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ST. VINCENT HEALTHCARE

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

Provider NPI:
1215920871

OSHPD Facility No.:
206190290

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,657,511	\$ 61.13
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 532,860	\$ 19.65
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 521,081	\$ 19.22
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 404,787	\$ 14.93
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 15,608	\$ 0.58
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 16,003	\$ 0.59
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 42,632	\$ 1.57
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 249,251	\$ 9.19
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 587,840	\$ 21.68
11	Cost of Routine Service/Audited Total Costs	\$ 4,037,847	\$ 4,027,571	\$ 148.53
12	Total Patient Days (Adj)	27,116	27,116	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 148.91	\$ 148.53	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 1)	20,140	19,161	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
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	
MENTALLY DISORDERED CARE				
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	
DEVELOPMENTALLY DISABLED CARE				
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	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ST. VINCENT HEALTHCARE

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

Provider NPI:
1215920871

OSHPD Facility No.:
206190290

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

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

Provider NPI:
1215920871

OSHPD Facility No.:
206190290

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ -	\$ -		
160	Activities	51,214		\$ 51,214	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	208,968	0	0	208,968
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	210,325	0	0	210,325
083	Speech Pathology	22,044	0	0	22,044
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,606,297	0	51,214	1,657,511 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,098,848	\$ -	\$ 51,214	\$ 2,098,848

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ST. VINCENT HEALTHCARE

Provider NPI:
1215920871

OSHPD Facility Number:
206190290

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 160,971	\$ 160,971										
010	Housekeeping	48,724	-	\$ 48,724									
060	Laundry and Linen	70,325	5,339	1,616	\$ 77,280								
065	Dietary	205,477	50,329	15,234	0	\$ 271,040							
155	Social Services	N/A	1,976	598	0	0	\$ 2,574						
160	Activities	N/A	5,268	1,595	0	0	0	\$ 6,863					
165	Administration	N/A	12,088	3,659	0	0	0	0		\$ 15,747	\$ 15,747		
166	Medical Records	55,495	0	0	0	0	0	0		55,495		\$ 55,495	
170	Inservice Education - Nursing	5,259	0	0	0	0	0	0	\$ 5,259				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	15	52	\$ 67
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	0	0	0	0	0	0	0	898	3,166	4,065
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	904	3,187	4,091
083	Speech Pathology		0	0	0	0	0	0	0	0	95	334	429
085	Pharmacy		0	0	0	0	0	0	0	0	665	2,344	3,009
090	Laboratory		0	0	0	0	0	0	0	0	82	289	371
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	60	212	273
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		85,242	25,802	77,280	271,040	2,574	6,863	5,259	474,059	12,997	45,803	532,860 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		729	221	0	0	0	0	0	950	30	107	1,087
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 546,251	\$ 160,971	\$ 48,724	\$ 77,280	\$ 271,040	\$ 2,574	\$ 6,863	\$ 5,259	\$ 475,009	\$ 15,747	\$ 55,495	\$ 546,251

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR**

Provider Name:
ST. VINCENT HEALTHCARE

Provider NPI:
1215920871

OSHPD Facility Number:
206190290

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			5	10	60	65	155	160	170		165	166	
	GENERAL SERVICES												
005	Plant Operations and Maintenance	\$ 212,061	\$ 212,061										
010	Housekeeping	3,219	0	\$ 3,219									
060	Laundry and Linen	10,188	7,033	107	\$ 17,328								
065	Dietary	165,295	66,303	1,006	0	\$ 232,604							
155	Social Services	6,502	2,603	40	0	0	\$ 9,144						
160	Activities	11,804	6,940	105	0	0	0	\$ 18,849					
165	Administration	N/A	15,925	242	0	0	0	0		\$ 16,167	\$ 16,167		
166	Medical Records	12,390	0	0	0	0	0	0		12,390		\$ 12,390	
170	Inservice Education - Nursing	711	0	0	0	0	0	0	\$ 711				
	ANCILLARY SERVICES												
075	Patient Supplies	3,452	0	0	0	0	0	0	0	3,452	15	12	\$ 3,479
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	0	0	0	0	0	0	0	0	922	707	1,629
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	928	712	1,640
083	Speech Pathology	0	0	0	0	0	0	0	0	0	97	75	172
085	Pharmacy	154,702	0	0	0	0	0	0	0	154,702	683	523	155,908
090	Laboratory	19,052	0	0	0	0	0	0	0	19,052	84	64	19,201
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	14,023	0	0	0	0	0	0	0	14,023	62	47	14,132
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES												
105	Skilled Nursing Care	104,873	112,297	1,705	17,328	232,604	9,144	18,849	711	497,511	13,343	10,226	521,081 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
	NONREIMBURSABLE												
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	3,200	960	15	0	0	0	0	0	4,175	31	24	4,230
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 721,472	\$ 212,061	\$ 3,219	\$ 17,328	\$ 232,604	\$ 9,144	\$ 18,849	\$ 711	\$ 692,915	\$ 16,167	\$ 12,390	\$ 721,472

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ST. VINCENT HEALTHCARE

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

Provider NPI:
1215920871

OSHPD Facility Number:
206190290

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 412,057	96%							
	Property Tax (line 40)	15,888	4%	\$ 427,945						
005	Plant Operations and Maintenance			11,499	\$ 11,499					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			13,812	381	0	\$ 14,193			
065	Dietary			130,206	3,595	0	0	\$ 133,801		
155	Social Services			5,111	141	0	0	0	\$ 5,252	
160	Activities			13,629	376	0	0	0	0	\$ 14,005
165	Administration			31,274	864	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
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	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
ROUTINE SERVICES										
105	Skilled Nursing Care			220,528	6,090	0	14,193	133,801	5,252	14,005
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,886	52	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 427,945	100%	\$ 427,945	\$ 11,499	\$ -	\$ 14,193	\$ 133,801	\$ 5,252	\$ 14,005

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ST. VINCENT HEALTHCARE

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

Provider NPI:
1215920871

OSHPD Facility Number:
206190290

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 96% Of Total	Property Tax 4% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 412,057	96%							
	Property Tax (line 40)	15,888	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 32,137	\$ 32,137				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	30	0	\$ 30	\$ 29	\$ 1
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	1,834	0	1,834	1,766	68
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	1,845	0	1,845	1,777	69
083	Speech Pathology			0	0	193	0	193	186	7
085	Pharmacy			0	0	1,357	0	1,357	1,307	50
090	Laboratory			0	0	167	0	167	161	6
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	123	0	123	118	5
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	393,869	26,525	0	420,394	404,787	15,608 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,938	62	0	2,000	1,926	74
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 427,945	100%	\$ -	\$ 395,808	\$ 32,137	\$ -	\$ 427,945	\$ 412,057	\$ 15,888

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ST. VINCENT HEALTHCARE

Provider NPI:
1215920871

OSHPD Facility Number:
206190290

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. 66% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ -												
055	Interest - Other	198												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	712,024												
	Total Costs Allocable as Administration	712,222	66%											
167	CDPH Licensing Fees	19,389	2%											
168	Professional Liability Insurance	51,652	5%											
169	Quality Assurance Fees	301,990	28%											
174	Caregiver Training	0	0%											
	Total	1,085,253	100%						\$ 1,085,253					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ -	\$ 3,452	\$ -	\$ 3,452	1,023	\$ 671	\$ 18	\$ 49	\$ 285	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			208,968	0	0	0	208,968	61,919	40,636	1,106	2,947	17,230	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			210,325	0	0	0	210,325	62,321	40,900	1,113	2,966	17,342	0
083	Speech Pathology			22,044	0	0	0	22,044	6,532	4,287	117	311	1,818	0
085	Pharmacy			0	0	154,702	0	154,702	45,839	30,083	819	2,182	12,756	0
090	Laboratory			0	0	19,052	0	19,052	5,645	3,705	101	269	1,571	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	14,023	0	14,023	4,155	2,727	74	198	1,156	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			1,657,511	474,059	497,511	393,869	3,022,950	895,726	587,840	16,003	42,632	249,251	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	950	4,175	1,938	7,063	2,093	1,373	37	100	582	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,085,253		\$ 2,098,848	\$ 475,009	\$ 692,915	\$ 395,808	\$ 3,662,579	\$ 1,085,253					
	Total Administrative Costs							\$ 1,085,253		\$ 712,222	\$ 19,389	\$ 51,652	\$ 301,990	\$ -
	Unit Cost Multiplier							0.29630839						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 71,242	\$ 28,557	\$ 32,137	\$ 131,937							
	TOTAL FACILITY COSTS							\$ 4,879,769						

(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ST. VINCENT HEALTHCARE

Provider NPI:
1215920871

OSHPD Facility Number:
206190290

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 Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	378									
010	Housekeeping										
060	Laundry and Linen	454	454	454							
065	Dietary	4,280	4,280	4,280							
155	Social Services	168	168	168							
160	Activities	448	448	448							
165	Administration	1,028	1,028	1,028							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									3,452	3,452
077	Specialized Support Surfaces									0	0
080	Physical Therapy									208,968	208,968
081	Respiratory Therapy									0	0
082	Occupational Therapy									210,325	210,325
083	Speech Pathology									22,044	22,044
085	Pharmacy									154,702	154,702
090	Laboratory									19,052	19,052
095	Home Health Services									0	0
100	Other Ancillary Services									14,023	14,023
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	7,249	7,249	7,249	258,850	77,655	1,711,170	1,711,170	1,711,170	3,022,950	3,022,950
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	62	62	62						7,063	7,063
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	14,067	13,689	13,689	258,850	77,655	1,711,170	1,711,170	1,711,170	3,662,579	3,662,579
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ - 0	\$ 51,214 0.02992923			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 160,971 11.75914968	\$ 48,724 3.55935423	\$ 77,280 0.29854974	\$ 271,040 3.49031224	\$ 2,574 0.00150395	\$ 6,863 0.00401053	\$ 5,259 0.00307334	\$ 15,747 0.00429954	\$ 55,495 0.01515189
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 212,061 15.49134341	\$ 3,219 0.23515231	\$ 17,328 0.06694158	\$ 232,604 2.99535641	\$ 9,144 0.00534374	\$ 18,849 0.01101555	\$ 711 0.00041551	\$ 16,167 0.00441406	\$ 12,390 0.00338286
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 427,945 30.42190943	\$ 11,499 0.84005273	\$ - 0.00000000	\$ 14,193 0.05483072	\$ 133,801 1.72302103	\$ 5,252 0.00306925	\$ 14,005 0.00818467	\$ - 0.00000000	\$ 32,137 0.00877450	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ST. VINCENT HEALTHCARE

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

Provider NPI:
1215920871

OSHPD Facility Number:
206190290

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	\$ 135,233	\$ 0	\$ 135,233	(Sch 3)
005	.20-.39	Fringe Benefits	6200	25,738	0	25,738	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	212,061	0	212,061	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 373,032	\$ 0	\$ 373,032	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 40,629	\$ 0	\$ 40,629	(Sch 3)
010	.20-.39	Fringe Benefits	6300	8,095	0	8,095	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	3,219	0	3,219	(Sch 4)
010		Housekeeping - Total	6300	\$ 51,943	\$ 0	\$ 51,943	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	1,998	0	1,998	(Sch 5)
025		Depreciation: Equipment	7140	3,632	0	3,632	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	406,427	0	406,427	(Sch 5)
040		Property Taxes	7300	15,888	0	15,888	(Sch 5)
045		Property Insurance	7400	0	0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	\$ 198	\$ 0	\$ 198	(Sch 6)
057		Subtotal 005 - 055		\$ 853,118	\$ 0	\$ 853,118	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 59,280	\$ 0	\$ 59,280	(Sch 3)
060	.20-.39	Fringe Benefits	6400	11,045	0	11,045	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	10,188	0	10,188	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 80,513	\$ 0	\$ 80,513	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 171,266	\$ 0	\$ 171,266	(Sch 3)
065	.20-.39	Fringe Benefits	6500	34,211	0	34,211	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	165,295	0	165,295	(Sch 4)
065		Dietary - Total	6500	\$ 370,772	\$ 0	\$ 370,772	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	3,452	0	3,452	(Sch 4)
075		Patient Supplies - Total	8100	\$ 3,452	\$ 0	\$ 3,452	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ST. VINCENT HEALTHCARE

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

Provider NPI:
1215920871

OSHPD Facility Number:
206190290

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	208,968	0	208,968	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 208,968	\$ 0	\$ 208,968	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	210,325	0	210,325	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 210,325	\$ 0	\$ 210,325	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	22,044	0	22,044	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 22,044	\$ 0	\$ 22,044	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	154,702	0	154,702	(Sch 4)
085		Pharmacy - Total	8300	\$ 154,702	\$ 0	\$ 154,702	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	19,052	0	19,052	(Sch 4)
090		Laboratory - Total	8400	\$ 19,052	\$ 0	\$ 19,052	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	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	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	14,023	0	14,023	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 14,023	\$ 0	\$ 14,023	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ST. VINCENT HEALTHCARE

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

Provider NPI:
1215920871

OSHPD Facility Number:
206190290

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 632,566	\$ 0	\$ 632,566	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,336,388	\$ 0	\$ 1,336,388	(Sch 2)
105	.20-.39	Fringe Benefits	6110	261,119	0	261,119	(Sch 2)
105	.49	Agency Staff	6110	8,790	0	8,790	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	104,873	0	104,873	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,711,170	\$ 0	\$ 1,711,170	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	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	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ST. VINCENT HEALTHCARE

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

Provider NPI:
1215920871

OSHPD Facility Number:
206190290

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
126	.40-.99	Other - Nonlabor	6160	0	0	0
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0

(Sch 4)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ST. VINCENT HEALTHCARE

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

Provider NPI:
1215920871

OSHPD Facility Number:
206190290

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	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	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	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	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	3,200	0	3,200 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,200	\$ 0	\$ 3,200
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,714,370	\$ 0	\$ 1,714,370
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 0	\$ 0	\$ 0 (Sch 2)
155	.20-.39	Fringe Benefits	6600	0	0	0 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	6,502	0	6,502 (Sch 4)
155		Social Services - Total	6600	\$ 6,502	\$ 0	\$ 6,502

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ST. VINCENT HEALTHCARE

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

Provider NPI:
1215920871

OSHPD Facility Number:
206190290

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	\$ 43,619	\$ 0	\$ 43,619	(Sch 2)
160	.20-.39	Fringe Benefits	6700	7,595	0	7,595	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	11,804	0	11,804	(Sch 4)
160		Activities - Total	6700	\$ 63,018	\$ 0	\$ 63,018	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 421,533	\$ 0	\$ 421,533	(Sch 6)
165	.20-.39	Fringe Benefits	6900	75,215	0	75,215	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	215,276	0	215,276	(Sch 6)
165		Administration - Total	6900	\$ 712,024	\$ 0	\$ 712,024	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 46,812	\$ 0	\$ 46,812	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,683	0	8,683	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	12,390	0	12,390	(Sch 4)
166		Medical Records - Total	6900	\$ 67,885	\$ 0	\$ 67,885	
167		CDPH Licensing Fees	6900	\$ 19,389	\$ 0	\$ 19,389	(Sch 6)
168		Professional Liability Insurance	6900	\$ 51,652	\$ 0	\$ 51,652	(Sch 6)
169		Quality Assurance Fees	6900	\$ 301,990	\$ 0	\$ 301,990	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 4,504	\$ 0	\$ 4,504	(Sch 3)
170	.20-.39	Fringe Benefits	6800	755	0	755	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	711	0	711	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 5,970	\$ 0	\$ 5,970	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,228,430	\$ 0	\$ 1,228,430	
200		Total		\$ 4,879,769	\$ 0	\$ 4,879,769	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI	Adjustments	
ST. VINCENT HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1215920871	1	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
1	4.1	5	2	1	15	Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the followir Fiscal Intermediary Payment Data Service Period: January 1, 2011 through December 31, 201 Payment Period: January 1, 2011 through March 29, 2013 Report Date: March 29, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	20,140	(979)	19,161	