

**REPORT  
ON THE  
RATE SETTING AUDIT**

**ST. PAUL'S HEALTH CARE CENTER  
SAN DIEGO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1972619104**

**FISCAL PERIOD ENDED  
AUGUST 31, 2011**

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

**Section Chief: Patricia M. Fox  
Audit Supervisor: Woosung Lee  
Auditor: Kate Vvedenskaya**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

July 3, 2013

Administrator  
St. Paul's Health Care Center  
235 Nutmeg Street  
San Diego, CA 92103

ST. PAUL'S HEALTH CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1972619104  
FISCAL PERIOD ENDED AUGUST 31, 2011

We have reviewed 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.

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments that include a summary of the total due the State in the amount of \$5,509, which resulted from Medi-Cal overpayments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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  
Page 2

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

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

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

**United States Postal Service (USPS)**

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

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

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

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

If you have questions regarding this report, you may call the Audits Section—San Diego at (619) 688-3200.

Originally signed by:

Patricia M. Fox, Chief  
Audits Section—San Diego  
Financial Audits Branch

Certified

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

## Provider Name:

ST. PAUL'S HEALTH CARE CENTER

## Fiscal Period:

SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

## NPI:

1972619104

## OSHPD Facility No.:

206371598

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	\$ 1,968,822	\$ 102.72
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 347,960	\$ 18.15
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 911,092	\$ 47.53
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 153,529	\$ 8.01
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 12,560	\$ 0.66
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 23,706	\$ 1.24
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 217,468	\$ 11.35
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 501,509	\$ 26.17
11	Cost of Routine Service/Audited Total Costs	\$ 4,144,920.00	\$ 4,136,645	\$ 215.82
12	Total Patient Days (Adj )	19,167	19,167	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 216.25	\$ 215.82	
14	Overpayments (Adj 4)	\$ 0	\$ 5,509	
15	Medi-Cal Days (Adj 2)	7,004	4,913	
16	Medi-Cal Managed Care Days (Adj 3)		1,719	
<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:**  
ST. PAUL'S HEALTH CARE CENTER

**Fiscal Period:**  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

**NPI:**  
1972619104

**OSHPD Facility No.:**  
206371598

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:**  
ST. PAUL'S HEALTH CARE CENTER

**Fiscal Period:**  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

**NPI:**  
1972619104

**OSHPD Facility No.:**  
206371598

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	\$ 106,900	\$ 106,900		
160	Activities	61,093		\$ 61,093	
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	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	1,800,829	106,900	61,093	1,968,822 *
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>\$ 1,968,822</b>	<b>\$ 106,900</b>	<b>\$ 61,093</b>	<b>\$ 1,968,822</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
ST. PAUL'S HEALTH CARE CENTER

NPI:  
1972619104

OSHPD Facility Number:  
206371598

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 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	\$ 59,705	\$ 59,705										
010	Housekeeping	124,722	1,394	\$ 126,116									
060	Laundry and Linen	75,187	1,548	3,348	\$ 80,083								
065	Dietary	0	3,407	7,369	0	\$ 10,777							
155	Social Services	N/A	334	722	0	0	\$ 1,055						
160	Activities	N/A	896	1,938	0	0	0	\$ 2,834					
165	Administration	N/A	3,209	6,940	0	0	0	0	\$ 10,148	\$ 10,148			
166	Medical Records	52,242	1,312	2,838	0	0	0	0	0	56,391		\$ 56,391	
170	Inservice Education - Nursing	52,178	686	1,484	0	0	0	0	\$ 54,348				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		0	0	0	0	0	0	0	0	40	221	\$ 261
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,503	3,251	0	0	0	0	0	4,754	500	2,776	8,030
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	419	2,327	2,745
083	Speech Pathology		0	0	0	0	0	0	0	0	103	572	675
085	Pharmacy		0	0	0	0	0	0	0	0	306	1,699	2,005
090	Laboratory		0	0	0	0	0	0	0	0	42	234	276
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	36	202	238
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		44,857	97,019	80,083	10,777	1,055	2,834	54,348	290,973	8,691	48,295	347,960 *
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		559	1,208	0	0	0	0	0	1,766	12	66	1,844
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 364,034</b>	<b>\$ 59,705</b>	<b>\$ 126,116</b>	<b>\$ 80,083</b>	<b>\$ 10,777</b>	<b>\$ 1,055</b>	<b>\$ 2,834</b>	<b>\$ 54,348</b>	<b>\$ 297,494</b>	<b>\$ 10,148</b>	<b>\$ 56,391</b>	<b>\$ 364,034</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
ST. PAUL'S HEALTH CARE CENTER

NPI:  
1972619104

OSHPD Facility Number:  
206371598

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 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	\$ 107,218	\$ 107,218										
010	Housekeeping	17,544	2,504	\$ 20,048									
060	Laundry and Linen	10,452	2,780	532	\$ 13,764								
065	Dietary	588,362	6,119	1,171	0	\$ 595,652							
155	Social Services	5,583	599	115	0	0	\$ 6,297						
160	Activities	12,734	1,609	308	0	0	0	\$ 14,651					
165	Administration	N/A	5,762	1,103	0	0	0	0		\$ 6,865	\$ 6,865		
166	Medical Records	14,408	2,356	451	0	0	0	0		17,215		\$ 17,215	
170	Inservice Education - Nursing	0	1,232	236	0	0	0	0	\$ 1,468				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	15,067	0	0	0	0	0	0	0	15,067	27	67	\$ 15,161
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	177,173	2,699	517	0	0	0	0	0	180,389	338	847	181,575
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	158,654	0	0	0	0	0	0	0	158,654	283	710	159,648
083	Speech Pathology	39,032	0	0	0	0	0	0	0	39,032	70	175	39,276
085	Pharmacy	115,838	0	0	0	0	0	0	0	115,838	207	519	116,563
090	Laboratory	15,949	0	0	0	0	0	0	0	15,949	28	71	16,049
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	13,748	0	0	0	0	0	0	0	13,748	25	62	13,834
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	162,660	80,555	15,423	13,764	595,652	6,297	14,651	1,468	890,470	5,880	14,743	911,092
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	1,003	192	0	0	0	0	0	1,195	8	20	1,223
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,454,422</b>	<b>\$ 107,218</b>	<b>\$ 20,048</b>	<b>\$ 13,764</b>	<b>\$ 595,652</b>	<b>\$ 6,297</b>	<b>\$ 14,651</b>	<b>\$ 1,468</b>	<b>\$ 1,430,342</b>	<b>\$ 6,865</b>	<b>\$ 17,215</b>	<b>\$ 1,454,422</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
ST. PAUL'S HEALTH CARE CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

NPI:  
1972619104

OSHPD Facility Number:  
206371598

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)	\$ 161,014	100%							
	Property Tax (line 40)	0	0%	\$ 161,014						
005	Plant Operations and Maintenance			2,115	\$ 2,115					
010	Housekeeping			3,711	49	\$ 3,760				
060	Laundry and Linen			4,120	55	100	\$ 4,275			
065	Dietary			9,068	121	220	0	\$ 9,409		
155	Social Services			888	12	22	0	0	\$ 921	
160	Activities			2,384	32	58	0	0	0	\$ 2,474
165	Administration			8,540	114	207	0	0	0	0
166	Medical Records			3,492	46	85	0	0	0	0
170	Inservice Education - Nursing			1,826	24	44	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,000	53	97	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			119,384	1,589	2,893	4,275	9,409	921	2,474
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,486	20	36	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 161,014</b>	<b>100%</b>	<b>\$ 161,014</b>	<b>\$ 2,115</b>	<b>\$ 3,760</b>	<b>\$ 4,275</b>	<b>\$ 9,409</b>	<b>\$ 921</b>	<b>\$ 2,474</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
ST. PAUL'S HEALTH CARE CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

NPI:  
1972619104

OSHPD Facility Number:  
206371598

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 100% Of Total	Property Tax 0% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 161,014	100%							
	Property Tax (line 40)	0	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 8,860	\$ 8,860				
166	Medical Records				3,623		\$ 3,623			
170	Inservice Education - Nursing			\$ 1,894						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	0	35	14	\$ 49	\$ 49	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	4,151	436	178	4,765	4,765	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	366	149	515	515	0
083	Speech Pathology			0	0	90	37	127	127	0
085	Pharmacy			0	0	267	109	376	376	0
090	Laboratory			0	0	37	15	52	52	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	32	13	45	45	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			1,894	142,838	7,588	3,103	153,529	153,529	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			0	1,542	10	4	1,557	1,557	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 161,014	100%	\$ 1,894	\$ 148,531	\$ 8,860	\$ 3,623	\$ 161,014	\$ 161,014	\$ -

(To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
ST. PAUL'S HEALTH CARE CENTER

NPI:  
1972619104

OSHPD Facility Number:  
206371598

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 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. 3% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 7,560												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	578,026												
	Total Costs Allocable as Administration	585,586	66%											
167	CDPH Licensing Fees	14,666	2%											
168	Professional Liability Insurance	27,680	3%											
169	Quality Assurance Fees	253,926	29%											
174	Caregiver Training	0	0%											
	Total	881,858	100%						\$ 881,858					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ -	\$ 15,067	\$ -	\$ 15,067	3,455	\$ 2,295	\$ 57	\$ 108	\$ 995	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	4,754	180,389	4,151	189,294	43,413	28,828	722	1,363	12,500	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	158,654	0	158,654	36,386	24,162	605	1,142	10,477	0
083	Speech Pathology			0	0	39,032	0	39,032	8,952	5,944	149	281	2,578	0
085	Pharmacy			0	0	115,838	0	115,838	26,566	17,641	442	834	7,650	0
090	Laboratory			0	0	15,949	0	15,949	3,658	2,429	61	115	1,053	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	13,748	0	13,748	3,153	2,094	52	99	908	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			1,968,822	290,973	890,470	142,838	3,293,103	755,242	501,509	12,560	23,706	217,468	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	1,766	1,195	1,542	4,504	1,033	686	17	32	297	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 881,858		\$ 1,968,822	\$ 297,494	\$ 1,430,342	\$ 148,531	\$ 3,845,189	\$ 881,858					
	Total Administrative Costs							\$ 881,858		\$ 585,586	\$ 14,666	\$ 27,680	\$ 253,926	\$ -
	Unit Cost Multiplier							0.22934062						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 66,540	\$ 24,080	\$ 12,483	\$ 103,103							
	<b>TOTAL FACILITY COSTS</b>							\$ 4,830,150						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
ST. PAUL'S HEALTH CARE CENTER

NPI:  
1972619104

OSHPD Facility Number:  
206371598

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	212									
010	Housekeeping	372	372								
060	Laundry and Linen	413	413	413							
065	Dietary	909	909	909							
155	Social Services	89	89	89							
160	Activities	239	239	239							
165	Administration	856	856	856							
166	Medical Records	350	350	350							
170	Inservice Education - Nursing	183	183	183							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies									15,067	15,067
077	Specialized Support Surfaces									0	0
080	Physical Therapy	401	401	401						189,294	189,294
081	Respiratory Therapy									0	0
082	Occupational Therapy									158,654	158,654
083	Speech Pathology									39,032	39,032
085	Pharmacy									115,838	115,838
090	Laboratory									15,949	15,949
095	Home Health Services									0	0
100	Other Ancillary Services									13,748	13,748
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	11,967	11,967	11,967	243,607	56,823	1,963,489	1,963,489	1,963,489	3,293,103	3,293,103
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	149	149	149						4,504	4,504
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	16,140	15,928	15,556	243,607	56,823	1,963,489	1,963,489	1,963,489	3,845,189	3,845,189
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 106,900 0.054443901	\$ 61,093 0.031114511			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 59,705 3.74843044	\$ 126,116 8.10725226	\$ 80,083 0.32874013	\$ 10,777 0.18965587	\$ 1,055 0.00053739	\$ 2,834 0.00144310	\$ 54,348 0.02767909	\$ 10,148 0.00263926	\$ 56,391 0.01466547
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 107,218 6.73141637	\$ 20,048 1.28876876	\$ 13,764 0.05650222	\$ 595,652 10.48259241	\$ 6,297 0.00320694	\$ 14,651 0.00746163	\$ 1,468 0.00074749	\$ 6,865 0.00178542	\$ 17,215 0.00447704
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 161,014 9.97608426	\$ 2,115 0.13278063	\$ 3,760 0.24173938	\$ 4,275 0.01754793	\$ 9,409 0.16557907	\$ 921 0.00046917	\$ 2,474 0.00125990	\$ 1,894 0.00096469	\$ 8,860 0.00230421	\$ 3,623 0.00094214

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ST. PAUL'S HEALTH CARE CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

NPI:  
1972619104

OSHPD Facility Number:  
206371598

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	\$ 42,483	\$ 0	\$ 42,483	(Sch 3)
005	.20-.39	Fringe Benefits	6200	17,222	0	17,222	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	107,218	0	107,218	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 166,923	\$ 0	\$ 166,923	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 87,112	\$ 0	\$ 87,112	(Sch 3)
010	.20-.39	Fringe Benefits	6300	37,610	0	37,610	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	17,544	0	17,544	(Sch 4)
010		Housekeeping - Total	6300	\$ 142,266	\$ 0	\$ 142,266	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 108,482	\$ 0	\$ 108,482	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	52,532	0	52,532	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300		0	0	(Sch 5)
045		Property Insurance	7400	7,560	0	7,560	(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>		\$ 477,763	\$ 0	\$ 477,763	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 46,464	\$ 0	\$ 46,464	(Sch 3)
060	.20-.39	Fringe Benefits	6400	28,723	0	28,723	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	10,452	0	10,452	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 85,639	\$ 0	\$ 85,639	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$	\$ 0	\$ 0	(Sch 3)
065	.20-.39	Fringe Benefits	6500		0	0	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	588,362	0	588,362	(Sch 4)
065		Dietary - Total	6500	\$ 588,362	\$ 0	\$ 588,362	
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	15,067	0	15,067	(Sch 4)
075		Patient Supplies - Total	8100	\$ 15,067	\$ 0	\$ 15,067	
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. PAUL'S HEALTH CARE CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

NPI:  
1972619104

OSHPD Facility Number:  
206371598

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	177,173	0	177,173	(Sch 4)
080		Physical Therapy - Total	8200	\$ 177,173	\$ 0	\$ 177,173	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	158,654	0	158,654	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 158,654	\$ 0	\$ 158,654	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	39,032	0	39,032	(Sch 4)
083		Speech Pathology - Total	8280	\$ 39,032	\$ 0	\$ 39,032	
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	115,838	0	115,838	(Sch 4)
085		Pharmacy - Total	8300	\$ 115,838	\$ 0	\$ 115,838	
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	15,949	0	15,949	(Sch 4)
090		Laboratory - Total	8400	\$ 15,949	\$ 0	\$ 15,949	
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	13,748	0	13,748	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 13,748	\$ 0	\$ 13,748	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ST. PAUL'S HEALTH CARE CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

NPI:  
1972619104

OSHPD Facility Number:  
206371598

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		\$ 535,461	\$ 0	\$ 535,461	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,266,420	\$ 0	\$ 1,266,420	(Sch 2)
105	.20-.39	Fringe Benefits	6110	374,547	0	374,547	(Sch 2)
105	.49	Agency Staff	6110	159,862	0	159,862	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	162,660	0	162,660	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,963,489	\$ 0	\$ 1,963,489	
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)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ST. PAUL'S HEALTH CARE CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

NPI:  
1972619104

OSHPD Facility Number:  
206371598

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 1,963,489	\$ 0	\$ 1,963,489
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 72,628	\$ 0	\$ 72,628 (Sch 2)
155	.20-.39	Fringe Benefits	6600	34,272	0	34,272 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	5,583	0	5,583 (Sch 4)
155		Social Services - Total	6600	\$ 112,483	\$ 0	\$ 112,483

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ST. PAUL'S HEALTH CARE CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

NPI:  
1972619104

OSHPD Facility Number:  
206371598

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	\$ 51,811	\$ 0	\$ 51,811	(Sch 2)
160	.20-.39	Fringe Benefits	6700	9,282	0	9,282	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	12,734	0	12,734	(Sch 4)
160		Activities - Total	6700	\$ 73,827	\$ 0	\$ 73,827	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 284,021	\$ 0	\$ 284,021	(Sch 6)
165	.20-.39	Fringe Benefits	6900	90,522	0	90,522	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	203,483	0	203,483	(Sch 6)
165		Administration - Total	6900	\$ 578,026	\$ 0	\$ 578,026	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 33,426	\$ 0	\$ 33,426	(Sch 3)
166	.20-.39	Fringe Benefits	6900	18,816	0	18,816	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	14,408	0	14,408	(Sch 4)
166		Medical Records - Total	6900	\$ 66,650	\$ 0	\$ 66,650	
167		CDPH Licensing Fees	6900	\$ 14,666	\$ 0	\$ 14,666	(Sch 6)
168		Professional Liability Insurance	6900	\$ 27,680	\$ 0	\$ 27,680	(Sch 6)
169		Quality Assurance Fees	6900	\$ 253,926	\$ 0	\$ 253,926	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 40,267	\$ 0	\$ 40,267	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,911	0	11,911	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 52,178	\$ 0	\$ 52,178	
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>		\$ 1,179,436	\$ 0	\$ 1,179,436	
200		<b>Total</b>		\$ 4,830,150	\$ 0	\$ 4,830,150	

210	0.24	Total Facility Group Health Insurance (Adj 1) *	6900			\$ 93,456	
-----	------	---	------	--	--	-----------	--

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

Provider Name:  
ST. PAUL'S HEALTH CARE CENTER

NPI:  
1972619104

OSHPD Facility Number:  
206371598  
Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Line No.	Sub No.	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ							
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							



Provider Name:  
ST. PAUL'S HEALTH CARE CENTER

NPI:  
1972619104

OSHPD Facility Number:  
206371598

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ						
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	0							
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							

Provider Name:  
ST. PAUL'S HEALTH CARE CENTER

NPI:  
1972619104

OSHPD Facility Number:  
206371598

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ						
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			\$0	0	0	0	0	0	0	0
Total			(To Sch 8)							

Provider Name							Fiscal Period		NPI		Adjustments
ST. PAUL'S HEALTH CARE CENTER							SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2011		1972619104		4
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>MEMORANDUM ADJUSTMENT</u>											
1	N/A			8	210		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$93,456	\$93,456	

Provider Name							Fiscal Period	NPI	Adjustments	
ST. PAUL'S HEALTH CARE CENTER							SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2011	1972619104	4	
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>										
2	4.1	5	2	1	15		Skilled Nursing Care—Medi-Cal Day: To adjust Medi-Cal days to agree with the following Fiscal Intermedia payment data Service Period: September 1, 2011 through August 31, 201 Payment Period: September 1, 2011 through April 30, 201 Reports Dated: May 23, 201; 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	7,004	(2,091)	4,913
3	N/A			1	16		Skilled Nursing Care—Medi-Cal Managed Care Day To reflect Medi-Cal Managed Care days as indicated in the provide documentation 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	1,719	1,719

Provider Name							Fiscal Period	NPI	Adjustments	
ST. PAUL'S HEALTH CARE CENTER							SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2011	1972619104	4	
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 OTHER MATTERS</u></b>										
4	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments pertaining to Share of Cost due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	\$0	\$5,509	\$5,509