

**REPORT
ON THE
RATE SETTING AUDIT**

**ST. JOHN OF GOD RETIREMENT AND CARE CENTER
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1982693073**

**FISCAL PERIOD ENDED
SEPTEMBER 30, 2011**

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

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



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 11, 2013

Nicolas Cardenas, Administrator
St. John of God Retirement and Care Center
2468 South Saint Andrew's Place
Los Angeles, CA 90018

ST. JOHN OF GOD RETIREMENT AND CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1982693073
FISCAL PERIOD ENDED: SEPTEMBER 30, 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 that include a summary of the total due the State in the amount of \$6,494 which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Nicolas Cardenas
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Certified

cc: Willy Atienza, Controller
St. John of God Retirement and Care Center
2468 South Saint Andrew's Place
Los Angeles, CA 90018

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

ST. JOHN OF GOD RETIREMENT AND CARE CENTER

Fiscal Period:

OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:

1982693073

OSHPD Facility No.:

206190755

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	\$ 4,477,578	\$ 88.38
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,611,811	\$ 31.81
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,736,699	\$ 34.28
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 450,560	\$ 8.89
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 31,072	\$ 0.61
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 88,155	\$ 1.74
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 566,666	\$ 11.19
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,274,038	\$ 25.15
11	Cost of Routine Service/Audited Total Costs	\$ 10,552,511.00	\$ 10,236,580	\$ 202.06
12	Total Patient Days (Adj)	50,662	50,662	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 208.29	\$ 202.06	
14	Overpayments (Adj 27)		\$ 6,494	
15	Medi-Cal Days (Adj 26)	27,135	26,596	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
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	
MENTALLY DISORDERED CARE				
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	
DEVELOPMENTALLY DISABLED CARE				
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	
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. JOHN OF GOD RETIREMENT AND CARE CENTER

Fiscal Period:

OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:

1982693073

OSHPD Facility No.:

206190755

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	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
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	
OTHER ROUTINE SERVICES				
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. JOHN OF GOD RETIREMENT AND CARE CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1982693073

OSHPD Facility No.:
206190755

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	\$ 72,101	\$ 72,101		
160	Activities	232,873		\$ 232,873	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	35,601	0	0	35,601
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
ROUTINE SERVICES					
105	Skilled Nursing Care	4,172,604	72,101	232,873	4,477,578 *
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		\$ 4,513,179	\$ 72,101	\$ 232,873	\$ 4,513,179

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ST. JOHN OF GOD RETIREMENT AND CARE CENTER

Provider NPI:
1982693073

OSHPD Facility Number:
206190755

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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	\$ 214,155	\$ 214,155										
010	Housekeeping	422,287	7,303	\$ 429,590									
060	Laundry and Linen	104,327	7,685	15,959	\$ 127,971								
065	Dietary	761,084	16,687	34,655	0	\$ 812,426							
155	Social Services	N/A	1,273	2,645	0	0	\$ 3,918						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	37,904	78,718	0	0	0	0		\$ 116,622	\$ 116,622		
166	Medical Records	110,662	4,197	8,717	0	0	0	0		123,576		\$ 123,576	
170	Inservice Education - Nursing	51,131	0	0	0	0	0	0	\$ 51,131				
ANCILLARY SERVICES													
075	Patient Supplies		1,734	3,601	0	0	0	0	0	5,335	1,903	2,016	\$ 9,254
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	1,012	1,072	2,084
080	Physical Therapy		2,282	4,740	0	0	0	0	0	7,022	4,949	5,244	17,216
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		593	1,231	0	0	0	0	0	1,823	2,390	2,532	6,746
083	Speech Pathology		196	407	0	0	0	0	0	603	1,743	1,847	4,193
085	Pharmacy		0	0	0	0	0	0	0	0	3,670	3,889	7,559
090	Laboratory		0	0	0	0	0	0	0	0	534	566	1,099
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	348	369	717
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		133,567	277,391	127,971	812,426	3,918	0	51,131	1,406,404	99,730	105,677	1,611,811
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		735	1,526	0	0	0	0	0	2,260	343	363	2,966
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,663,646	\$ 214,155	\$ 429,590	\$ 127,971	\$ 812,426	\$ 3,918	\$ -	\$ 51,131	\$ 1,423,447	\$ 116,622	\$ 123,576	\$ 1,663,646

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ST. JOHN OF GOD RETIREMENT AND CARE CENTER

Provider NPI:
1982693073

OSHPD Facility Number:
206190755

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 871,694	\$ 871,694										
010	Housekeeping	152,703	29,724	\$ 182,427									
060	Laundry and Linen	82,837	31,279	6,777	\$ 120,894								
065	Dietary	462,726	67,921	14,716	0	\$ 545,364							
155	Social Services	5,855	5,183	1,123	0	0	\$ 12,161						
160	Activities	21,251	0	0	0	0	0	\$ 21,251					
165	Administration	N/A	154,283	33,428	0	0	0	0		\$ 187,712	\$ 187,712		
166	Medical Records	14,429	17,085	3,702	0	0	0	0		35,216		\$ 35,216	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	95,264	7,057	1,529	0	0	0	0	0	103,850	3,063	575	\$ 107,488
077	Specialized Support Surfaces	79,113	0	0	0	0	0	0	0	79,113	1,629	306	81,047
080	Physical Therapy	363,375	9,290	2,013	0	0	0	0	0	374,678	7,966	1,495	384,139
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	180,729	2,412	523	0	0	0	0	0	183,664	3,847	722	188,232
083	Speech Pathology	134,270	797	173	0	0	0	0	0	135,240	2,806	526	138,572
085	Pharmacy	286,947	0	0	0	0	0	0	0	286,947	5,907	1,108	293,962
090	Laboratory	41,736	0	0	0	0	0	0	0	41,736	859	161	42,756
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	27,228	0	0	0	0	0	0	0	27,228	561	105	27,894
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	184,926	543,670	117,796	120,894	545,364	12,161	21,251	0	1,546,061	160,523	30,115	1,736,699
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	19,193	2,990	648	0	0	0	0	0	22,831	551	103	23,486
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 3,024,276	\$ 871,694	\$ 182,427	\$ 120,894	\$ 545,364	\$ 12,161	\$ 21,251	\$ -	\$ 2,801,349	\$ 187,712	\$ 35,216	\$ 3,024,276

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ST. JOHN OF GOD RETIREMENT AND CARE CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1982693073

OSHPD Facility Number:
206190755

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)	\$ 477,420	100%							
	Property Tax (line 40)	0	0%	\$ 477,420						
005	Plant Operations and Maintenance			77,459	\$ 77,459					
010	Housekeeping			13,638	2,641	\$ 16,280				
060	Laundry and Linen			14,352	2,779	605	\$ 17,736			
065	Dietary			31,165	6,035	1,313	0	\$ 38,513		
155	Social Services			2,378	461	100	0	0	\$ 2,939	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			70,790	13,710	2,983	0	0	0	0
166	Medical Records			7,839	1,518	330	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			3,238	627	136	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,263	826	180	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,107	214	47	0	0	0	0
083	Speech Pathology			366	71	15	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			249,453	48,310	10,512	17,736	38,513	2,939	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
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,372	266	58	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 477,420	100%	\$ 477,420	\$ 77,459	\$ 16,280	\$ 17,736	\$ 38,513	\$ 2,939	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ST. JOHN OF GOD RETIREMENT AND CARE CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1982693073

OSHPD Facility Number:
206190755

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
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 477,420	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				\$ 87,483	\$ 87,483				
166	Medical Records				9,688		\$ 9,688			
170	Inservice Education - Nursing			\$ -						
ANCILLARY SERVICES										
075	Patient Supplies			0	4,002	1,428	158	\$ 5,587	\$ 5,587	\$ -
077	Specialized Support Surfaces			0	0	759	84	843	843	0
080	Physical Therapy			0	5,268	3,713	411	9,392	9,392	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,368	1,793	199	3,359	3,359	0
083	Speech Pathology			0	452	1,308	145	1,905	1,905	0
085	Pharmacy			0	0	2,753	305	3,058	3,058	0
090	Laboratory			0	0	400	44	445	445	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	261	29	290	290	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			0	367,464	74,812	8,284	450,560	450,560	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 *
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,696	257	28	1,981	1,981	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 477,420	100%	\$ -	\$ 380,249	\$ 87,483	\$ 9,688	\$ 477,420	\$ 477,420	\$ -

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ST. JOHN OF GOD RETIREMENT AND CARE CENTER

Provider NPI:
1982693073

OSHPD Facility Number:
206190755

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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. 65% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 48,802												
055	Interest - Other	3,096												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,437,932												
	Total Costs Allocable as Administration	1,489,830	65%											
167	CDPH Licensing Fees	36,335	2%											
168	Professional Liability Insurance	103,087	4%											
169	Quality Assurance Fees	662,646	29%											
174	Caregiver Training	0	0%											
	Total	2,291,898	100%						\$ 2,291,898					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 35,601	\$ 5,335	\$ 103,850	\$ 4,002	\$ 148,788	37,398	\$ 24,310	\$ 593	\$ 1,682	\$ 10,813	\$ -
077	Specialized Support Surfaces			0	0	79,113	0	79,113	19,885	12,926	315	894	5,749	0
080	Physical Therapy			0	7,022	374,678	5,268	386,968	97,266	63,227	1,542	4,375	28,122	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,823	183,664	1,368	186,855	46,967	30,530	745	2,113	13,579	0
083	Speech Pathology			0	603	135,240	452	136,295	34,258	22,269	543	1,541	9,905	0
085	Pharmacy			0	0	286,947	0	286,947	72,125	46,884	1,143	3,244	20,853	0
090	Laboratory			0	0	41,736	0	41,736	10,490	6,819	166	472	3,033	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	27,228	0	27,228	6,844	4,449	109	308	1,979	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			4,477,578	1,406,404	1,546,061	367,464	7,797,507	1,959,931	1,274,038	31,072	88,155	566,666	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	2,260	22,831	1,696	26,787	6,733	4,377	107	303	1,947	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,291,898		\$ 4,513,179	\$ 1,423,447	\$ 2,801,349	\$ 380,249	\$ 9,118,224	\$ 2,291,898					
	Total Administrative Costs							\$ 2,291,898		\$ 1,489,830	\$ 36,335	\$ 103,087	\$ 662,646	\$ -
	Unit Cost Multiplier							0.25135357						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 240,199	\$ 222,927	\$ 97,171	\$ 560,297							
	TOTAL FACILITY COSTS							\$ 11,970,419						

(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ST. JOHN OF GOD RETIREMENT AND CARE CENTER

Provider NPI:
1982693073

OSHPD Facility Number:
206190755

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 25)	Plant Ops (SQ FT) 5 (Adj 25)	Hskpng (SQ FT) 10 (Adj 25)	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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	8,468									
010	Housekeeping	1,491	1,491								
060	Laundry and Linen	1,569	1,569	1,569							
065	Dietary	3,407	3,407	3,407							
155	Social Services	260	260	260							
160	Activities										
165	Administration	7,739	7,739	7,739							
166	Medical Records	857	857	857							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	354	354	354						148,788	148,788
077	Specialized Support Surfaces									79,113	79,113
080	Physical Therapy	466	466	466						386,968	386,968
081	Respiratory Therapy									0	0
082	Occupational Therapy	121	121	121						186,855	186,855
083	Speech Pathology	40	40	40						136,295	136,295
085	Pharmacy	0	0	0						286,947	286,947
090	Laboratory									41,736	41,736
095	Home Health Services									0	0
100	Other Ancillary Services									27,228	27,228
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	27,271	27,271	27,271	557,282	151,986	4,357,530	4,357,530	4,357,530	7,797,507	7,797,507
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	150	150	150						26,787	26,787
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	52,193	43,725	42,234	557,282	151,986	4,357,530	4,357,530	4,357,530	9,118,224	9,118,224
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 72,101	\$ 232,873			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.0165463	0.053441514			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 214,155	\$ 429,590	\$ 127,971	\$ 812,426	\$ 3,918	\$ -	\$ 51,131	\$ 116,622	\$ 123,576
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.89777015	10.17165259	0.22963405	5.34539710	0.00089915	0.00000000	0.01173394	0.01279002	0.01355269
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 871,694	\$ 182,427	\$ 120,894	\$ 545,364	\$ 12,161	\$ 21,251	\$ -	\$ 187,712	\$ 35,216
	UNIT COST MULTIPLIER (INDIRECT OTHER)		19.93582619	4.31944208	0.21693418	3.58824957	0.00279089	0.00487685	0.00000000	0.02058641	0.00386213
	TOTAL CAPITAL COSTS - SCH. 5	\$ 477,420	\$ 77,459	\$ 16,280	\$ 17,736	\$ 38,513	\$ 2,939	\$ -	\$ -	\$ 87,483	\$ 9,688
	UNIT COST MULTIPLIER (CAPITAL COSTS)	9.14720365	1.77149275	0.38546613	0.03182631	0.25340019	0.00067448	0.00000000	0.00000000	0.00959429	0.00106245

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ST. JOHN OF GOD RETIREMENT AND CARE CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1982693073

OSHPD Facility Number:
206190755

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	\$ 165,124	\$ 0	\$ 165,124	(Sch 3)
005	.20-.39	Fringe Benefits	6200	49,031	0	49,031	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	850,417	21,277	871,694	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 1,064,572	\$ 21,277	\$ 1,085,849	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 298,492	\$ 0	\$ 298,492	(Sch 3)
010	.20-.39	Fringe Benefits	6300	123,795	0	123,795	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	152,703	0	152,703	(Sch 4)
010		Housekeeping - Total	6300	\$ 574,990	\$ 0	\$ 574,990	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 363,586	\$ 0	\$ 363,586	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	97,329	0	97,329	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	16,505	0	16,505	(Sch 5)
040		Property Taxes	7300		0	0	(Sch 5)
045		Property Insurance	7400	48,802	0	48,802	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 3,096	\$ 0	\$ 3,096	(Sch 6)
057		Subtotal 005 - 055		\$ 2,168,880	\$ 21,277	\$ 2,190,157	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 71,436	\$ 0	\$ 71,436	(Sch 3)
060	.20-.39	Fringe Benefits	6400	32,891	0	32,891	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	82,837	0	82,837	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 187,164	\$ 0	\$ 187,164	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 545,718	\$ 0	\$ 545,718	(Sch 3)
065	.20-.39	Fringe Benefits	6500	215,366	0	215,366	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	465,110	(2,384)	462,726	(Sch 4)
065		Dietary - Total	6500	\$ 1,226,194	\$ (2,384)	\$ 1,223,810	
070		Provision for Bad Debts	7700		0	0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 24,828	\$ 0	\$ 24,828	(Sch 2)
075	.20-.39	Fringe Benefits	8100	10,773	0	10,773	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	95,264	0	95,264	(Sch 4)
075		Patient Supplies - Total	8100	\$ 130,865	\$ 0	\$ 130,865	
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		79,113	79,113	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 79,113	\$ 79,113	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

ST. JOHN OF GOD RETIREMENT AND CARE CENTER

Fiscal Period:

OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:

1982693073

OSHPD Facility Number:

206190755

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	363,375	0	363,375	(Sch 4)
080		Physical Therapy - Total	8200	\$ 363,375	\$ 0	\$ 363,375	
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	180,729	0	180,729	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 180,729	\$ 0	\$ 180,729	
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	134,270	0	134,270	(Sch 4)
083		Speech Pathology - Total	8280	\$ 134,270	\$ 0	\$ 134,270	
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	286,947	0	286,947	(Sch 4)
085		Pharmacy - Total	8300	\$ 286,947	\$ 0	\$ 286,947	
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	41,736	0	41,736	(Sch 4)
090		Laboratory - Total	8400	\$ 41,736	\$ 0	\$ 41,736	
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	106,341	(79,113)	27,228	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 106,341	\$ (79,113)	\$ 27,228	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ST. JOHN OF GOD RETIREMENT AND CARE CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1982693073

OSHPD Facility Number:
206190755

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		\$ 1,244,263	\$ 0	\$ 1,244,263	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,176,158	\$ 0	\$ 3,176,158	(Sch 2)
105	.20-.39	Fringe Benefits	6110	943,840	52,606	996,446	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	7,630	177,296	184,926	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,127,628	\$ 229,902	\$ 4,357,530	
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. JOHN OF GOD RETIREMENT AND CARE CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1982693073

OSHPD Facility Number:
206190755

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)
		Other Nonreimbursable				
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		19,193	19,193 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 19,193	\$ 19,193
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		Subtotal 105 - 145		\$ 4,127,628	\$ 249,095	\$ 4,376,723
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 53,165	\$ 0	\$ 53,165 (Sch 2)
155	.20-.39	Fringe Benefits	6600	18,936	0	18,936 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	5,855	0	5,855 (Sch 4)
155		Social Services - Total	6600	\$ 77,956	\$ 0	\$ 77,956

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ST. JOHN OF GOD RETIREMENT AND CARE CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1982693073

OSHPD Facility Number:
206190755

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	\$ 175,967	\$ 0	\$ 175,967	(Sch 2)
160	.20-.39	Fringe Benefits	6700	56,906	0	56,906	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	21,251	0	21,251	(Sch 4)
160		Activities - Total	6700	\$ 254,124	\$ 0	\$ 254,124	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 790,523	\$ (192,149)	\$ 598,375	(Sch 6)
165	.20-.39	Fringe Benefits	6900	465,376	(121,226)	344,150	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,693,632	(1,198,224)	495,408	(Sch 6)
165		Administration - Total	6900	\$ 2,949,531	\$ (1,511,599)	\$ 1,437,932	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$	\$ 74,429	\$ 74,429	(Sch 3)
166	.20-.39	Fringe Benefits	6900		36,233	36,233	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		14,429	14,429	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 125,091	\$ 125,091	
167		CDPH Licensing Fees	6900	\$	\$ 36,335	\$ 36,335	(Sch 6)
168		Professional Liability Insurance	6900	\$	\$ 103,087	\$ 103,087	(Sch 6)
169		Quality Assurance Fees	6900	\$	\$ 662,646	\$ 662,646	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 37,876	\$ 0	\$ 37,876	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,255	0	13,255	(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	\$ 51,131	\$ 0	\$ 51,131	
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	
		Subtotal 155 - 174		\$ 3,332,742	\$ (584,440)	\$ 2,748,302	
200		Total		\$ 12,286,871	\$ (316,452)	\$ 11,970,419	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 534,325	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
ST. JOHN OF GOD RETIREMENT AND CARE CENTER

Provider NPI:
1982693073

OSHPD Facility Number:
206190755

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	Sub No.	TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
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	21,277							21,277
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	(2,384)							
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	79,113		79,113					
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							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:
ST. JOHN OF GOD RETIREMENT AND CARE CENTER

Provider NPI:
1982693073

OSHPD Facility Number:
206190755

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	(\$316,452) (To Sch 8)	1	0	0	0	0	0	0	0

Provider Name:
ST. JOHN OF GOD RETIREMENT AND CARE CENTER

Provider NPI:
1982693073

OSHPD Facility Number:
206190755

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	Sub No.	Description	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	0	0	0	19,193	(12,000)	(18,158)	(9,037)	(4,698)	(123,735)

Provider Name:
ST. JOHN OF GOD RETIREMENT AND CARE CENTER

Provider NPI:
1982693073

OSHPD Facility Number:
206190755

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	Sub No.	Description	AUDIT ADJ 19	AUDIT ADJ 20	AUDIT ADJ 21	AUDIT ADJ 22	AUDIT ADJ 23	AUDIT ADJ 24	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	(20,840)	(16,555)	(11,629)	(24,053)	(33,040)	(61,900)	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
ST. JOHN OF GOD RETIREMENT AND CARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011			1982693073		27
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reportec			8	210		Group Health Insurance To include Group Health Insurance cost in the audit report for information purpose only 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$534,325	\$534,325		

Provider Name							Fiscal Period		Provider NPI		Adjustments
ST. JOHN OF GOD RETIREMENT AND CARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1982693073		27
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					
RECLASSIFICATIONS OF REPORTED COSTS											
2	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefit:	\$943,840	\$52,606	\$996,446	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	7,630	214,367	221,997 *	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wage:	790,523	(20,511)	770,012 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefit:	465,376	(29,083)	436,293 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	1,693,632	(217,379)	1,476,253 *	
							To reclassify skilled nursing care and administration expenses to the appropriate cost centers for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
3	10.5	077	4	8A-1	077	4	Specialized Support Surface:	\$0	\$79,113	\$79,113	
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabo	106,341	(79,113)	27,228 *	
							To reclassify air fluidized therapy beds expenses to the appropriate cost center for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
4	10.5	165	1	8A-1	165	1	Administration - Salaries and Wage:	* \$770,012	(\$74,429)	\$695,583 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefit:	* 436,293	(36,233)	400,060 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	* 1,476,253	(14,429)	1,461,824 *	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wage:	0	74,429	74,429	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefit:	0	36,233	36,233	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabo	0	14,429	14,429	
							To reclassify medical records service fees to the Medical Records cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 5200				

Provider Name							Fiscal Period	Provider NPI		Adjustments	
ST. JOHN OF GOD RETIREMENT AND CARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1982693073		27	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,461,824	(\$662,646)	\$799,178 *
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees To reclassify Quality Assurance Fees to the Quality Assurance Fees cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52100, 52101 and 52506		0	662,646	662,646
6	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	*	\$27,228	(\$19,193)	\$8,035 *
	10.5	140	4	8A-1	140	4	Beauty and Barber To reclassify Beauty and Barber expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328		0	19,193	19,193
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$221,997	(\$7,574)	\$214,423 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify pharmacy consultant expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	*	799,178	7,574	806,752 *
8	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$214,423	(\$8,220)	\$206,203 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify utilization expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	*	806,752	8,220	814,972 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ST. JOHN OF GOD RETIREMENT AND CARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1982693073		27
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
9	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$206,203	(\$21,277)	\$184,926
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To reclassify bio-hazard collection expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8		850,417	21,277	871,694
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$814,972	(\$36,335)	\$778,637 *
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To reclassify facility license fees to the facility licensing fees cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52506		0	36,335	36,335
11	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor		\$465,110	(\$2,384)	\$462,726
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify disaster expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	*	778,637	2,384	781,021 *
12	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$781,021	(\$103,087)	\$677,934 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify professional liability insurance expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8		0	103,087	103,087

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ST. JOHN OF GOD RETIREMENT AND CARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1982693073		27
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					
ADJUSTMENTS TO REPORTED COSTS											
13	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor To reverse the provider's adjustment of beauty and barber expenses for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$8,035	\$19,193	\$27,228
14	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To abate management service revenues against the related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613	*	\$677,934	(\$12,000)	\$665,934 *
15	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate subscription expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$665,934	(\$18,158)	\$647,776 *
16	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate residents lost items expense not included in the rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$647,776	(\$9,037)	\$638,739 *
17	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate flower expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$638,739	(\$4,698)	\$634,041 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ST. JOHN OF GOD RETIREMENT AND CARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1982693073		27
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.					
ADJUSTMENTS TO REPORTED COSTS											
18	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	\$695,583	(\$78,555)	\$617,028 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	400,060	(45,180)	354,880 *
							To eliminate assistant administrator salary and benefits due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
19	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$634,041	(\$20,840)	\$613,201 *
							To eliminate meals on wheels costs not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105				
20	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	\$617,028	(\$3,384)	\$613,644 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	354,880	(1,947)	352,933 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	613,201	(11,224)	601,977 *
							To eliminate expenses related to marketing for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2136.2, 2300 and 2304				
21	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$601,977	(\$11,629)	\$590,348 *
							To eliminate legal fees not related to the facility for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ST. JOHN OF GOD RETIREMENT AND CARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1982693073		27
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					
ADJUSTMENTS TO REPORTED COSTS											
22	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	\$613,644	(\$15,270)	\$598,374
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To eliminate controller salary and fringe benefits related to St. Joseph Retirement and Care Center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	352,933	(8,783)	344,150
23	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate allocated home office costs because a home office cost report was not filed. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 1005, 2150.2, 2300 and 2304	*	\$590,348	(\$33,040)	\$557,308 *
24	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reconcile general and professional liability insurance expense to agree with the provider's insurance policy. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$557,308	(\$61,900)	\$495,408

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
ST. JOHN OF GOD RETIREMENT AND CARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1982693073		27
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 STATISTICS</u>										
25	10.7	005	1	7	005	Plant Operations and Maintenance (Square Feet)	0	8,468	8,468	
	10.7	010	1,2	7	010	Housekeeping	0	1,491	1,491	
	10.7	060	1,2,3	7	060	Laundry and Linen	0	1,569	1,569	
	10.7	065	1,2,3	7	065	Dietary	0	3,407	3,407	
	10.7	075	1,2,3	7	075	Patient Supplies	0	354	354	
	10.7	080	1,2,3	7	080	Physical Therapy	0	466	466	
	10.7	082	1,2,3	7	082	Occupational Therapy	0	121	121	
	10.7	083	1,2,3	7	083	Speech Pathology	0	40	40	
	10.7	105	1,2,3	7	105	Skilled Nursing Care	0	27,271	27,271	
	10.7	140	1,2,3	7	140	Beauty and Barber	0	150	150	
	10.7	155	1,2,3	7	155	Social Services	0	260	260	
	10.7	165	1,2,3	7	165	Administration	0	7,739	7,739	
	10.7	166	1,2,3	7	166	Medical Records	0	857	857	
	10.7	175	1	7	N/A	Total - Square Feet	0	52,193	52,193	
	10.7	175	2	7	N/A	Total - Square Feet	0	43,725	43,725	
	10.7	175	3	7	N/A	Total - Square Feet	0	42,234	42,234	
To adjust square feet statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	Provider NPI		Adjustments
ST. JOHN OF GOD RETIREMENT AND CARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1982693073		27
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.				
ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA										
26	4.1	5	2	1	15		Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: October 1, 2010 through September 30, 2011 Payment Period: October 1, 2010 through July 31, 2012 Report Date: August 9, 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	27,135	(539)	26,596

Provider Name							Fiscal Period			Provider NPI		Adjustments
ST. JOHN OF GOD RETIREMENT AND CARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011			1982693073		27
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>												
27	Not Reported			1	14		Medi-Cal Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 an 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$6,494	\$6,494		