

**REPORT  
ON THE  
RATE SETTING AUDIT**

**SANTA TERESITA MANOR  
DUARTE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1912992637**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Julio M. Cueto  
Audit Supervisor: Bina Matani  
Auditors: Mandy Ho/Kristine Lim**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

July 2, 2013

Administrator  
Santa Teresita Manor  
819 Buena Vista Street  
Duarte, CA 91010

SANTA TERESITA MANOR  
NATIONAL PROVIDER IDENTIFIER (NPI) 1912992637  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$47,052, which resulted from Medi-Cal overpayments

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

Administrator  
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If you have questions regarding this report, you may call the Audits Section—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief  
Audits Section—Rancho Cucamonga  
Financial Audits Branch

Certified

cc: Sister Margaret Mary  
Accounting Manager  
Mount Carmel Health Ministries, Inc.  
920 East Alhambra Road  
Alhambra, CA 91801

Eddie Uppal  
Axiom Healthcare Group  
23480 Park Sorrento, #100B  
Calabasas, CA 91302

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

Provider Name:  
SANTA TERESITA MANOR

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

Provider NPI:  
1912992637

OSHPD Facility No.:  
206196551

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,103,385	\$ 80.67
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 993,596	\$ 25.83
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,251,720	\$ 32.54
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 982,036	\$ 25.53
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 38,867	\$ 1.01
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 26,923	\$ 0.70
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 77,190	\$ 2.01
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 442,374	\$ 11.50
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,050,987	\$ 27.32
11	Cost of Routine Service/Audited Total Costs	\$ 7,974,085	\$ 7,967,077	\$ 207.11
12	Total Patient Days (Adj )	38,468	38,468	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 207.29	\$ 207.11	
14	Overpayments (Adjs 9,10)	\$ 0	\$ (47,052)	
15	Medi-Cal Days (Adj 8)	25,059	24,721	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

Provider Name:  
SANTA TERESITA MANOR

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

Provider NPI:  
1912992637

OSHPD Facility No.:  
206196551

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:  
SANTA TERESITA MANOR

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

Provider NPI:  
1912992637

OSHPD Facility No.:  
206196551

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	\$ 87,440	\$ 87,440		
160	Activities	114,671		\$ 114,671	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	11,751	0	0	11,751 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	370,849	0	0	370,849 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	296,381	0	0	296,381 ***
083	Speech Pathology	55,578	0	0	55,578 ***
085	Pharmacy	0	0	0	0 ***
090	Laboratory	0	0	0	0 ***
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0 **
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	2,901,274	87,440	114,671	3,103,385 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 **
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
<b>TOTAL</b>		<b>\$ 3,837,944</b>	<b>\$ 87,440</b>	<b>\$ 114,671</b>	<b>\$ 3,837,944</b>

\* (To Schedule 1)  
 \*\* (To Subacute Care - Pediatric Schedule 1)  
 \*\*\* (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
SANTA TERESITA MANOR

Provider NPI:  
1912992637

OSHPD Facility Number:  
206196551

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 212,917	\$ 212,917										
010	Housekeeping	310,306	28,553	\$ 338,859									
060	Laundry and Linen	0	16,190	29,757	\$ 45,946								
065	Dietary	420,162	21,518	39,550	0	\$ 481,231							
155	Social Services	N/A	12,450	22,884	0	0	\$ 35,334						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	2,143	3,939	0	0	0	0		\$ 6,082	\$ 6,082		
166	Medical Records	80,387	2,019	3,711	0	0	0	0		86,117		\$ 86,117	
170	Inservice Education - Nursing	27,225	0	0	0	0	0	0	\$ 27,225				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		5,416	9,955	0	0	0	0	0	15,371	92	1,300	\$ 16,762 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	11	155	166 ***
080	Physical Therapy		9,724	17,873	0	0	0	0	0	27,597	400	5,668	33,665 ***
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	243	3,440	3,683 ***
083	Speech Pathology		0	0	0	0	0	0	0	0	46	647	693 ***
085	Pharmacy		0	0	0	0	0	0	0	0	102	1,439	1,540 ***
090	Laboratory		0	0	0	0	0	0	0	0	24	345	369 ***
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	25	358	384
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		114,903	211,190	45,946	481,231	35,334	0	27,225	915,830	5,130	72,636	993,596 *
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	0	0	0	0	0	0	0	9	130	139
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,050,997</b>	<b>\$ 212,917</b>	<b>\$ 338,859</b>	<b>\$ 45,946</b>	<b>\$ 481,231</b>	<b>\$ 35,334</b>	<b>\$ -</b>	<b>\$ 27,225</b>	<b>\$ 958,798</b>	<b>\$ 6,082</b>	<b>\$ 86,117</b>	<b>\$ 1,050,997</b>

\* (To Schedule 1)

\*\* (To Subacute Care - Pediatric Schedule 1)

\*\*\* (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
SANTA TERESITA MANOR

Provider NPI:  
1912992637

OSHPD Facility Number:  
206196551

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 534,214	\$ 534,214										
010	Housekeeping	38,541	71,639	\$ 110,180									
060	Laundry and Linen	97,580	40,621	9,675	\$ 147,876								
065	Dietary	276,185	53,990	12,860	0	\$ 343,035							
155	Social Services	0	31,238	7,441	0	0	\$ 38,679						
160	Activities	1,873	0	0	0	0	0	\$ 1,873					
165	Administration	N/A	5,377	1,281	0	0	0	0		\$ 6,658	\$ 6,658		
166	Medical Records	1,607	5,066	1,207	0	0	0	0		7,880		\$ 7,880	
170	Inservice Education - Nursing	70,809	0	0	0	0	0	0	\$ 70,809				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	35,244	13,589	3,237	0	0	0	0	0	52,070	100	119	\$ 52,289
077	Specialized Support Surfaces	13,337	0	0	0	0	0	0	0	13,337	12	14	13,363
080	Physical Therapy	820	24,398	5,811	0	0	0	0	0	31,029	438	519	31,986
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	266	315	581
083	Speech Pathology	157	0	0	0	0	0	0	0	157	50	59	266
085	Pharmacy	123,942	0	0	0	0	0	0	0	123,942	111	132	124,185
090	Laboratory	29,732	0	0	0	0	0	0	0	29,732	27	32	29,790
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	30,870	0	0	0	0	0	0	0	30,870	28	33	30,930
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	280,222	288,295	68,669	147,876	343,035	38,679	1,873	70,809	1,239,458	5,616	6,646	1,251,720
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	11,212	0	0	0	0	0	0	0	11,212	10	12	11,234
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,546,345</b>	<b>\$ 534,214</b>	<b>\$ 110,180</b>	<b>\$ 147,876</b>	<b>\$ 343,035</b>	<b>\$ 38,679</b>	<b>\$ 1,873</b>	<b>\$ 70,809</b>	<b>\$ 1,531,807</b>	<b>\$ 6,658</b>	<b>\$ 7,880</b>	<b>\$ 1,546,345</b>

\* (To Schedule 1)  
 \*\* (To Subacute Care - Pediatric Schedule 1)  
 \*\*\* (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
SANTA TERESITA MANOR

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

Provider NPI:  
1912992637

OSHPD Facility Number:  
206196551

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)	\$ 1,074,032	96%							
	Property Tax (line 40)	42,508	4%	\$ 1,116,540						
005	Plant Operations and Maintenance			44,343	\$ 44,343					
010	Housekeeping			143,784	5,947	\$ 149,731				
060	Laundry and Linen			81,528	3,372	13,149	\$ 98,048			
065	Dietary			108,361	4,482	17,476	0	\$ 130,319		
155	Social Services			62,697	2,593	10,112	0	0	\$ 75,401	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			10,792	446	1,741	0	0	0	0
166	Medical Records			10,168	421	1,640	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			27,274	1,128	4,399	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			48,968	2,025	7,897	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			578,624	23,930	93,318	98,048	130,319	75,401	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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,116,540</b>	<b>100%</b>	<b>\$ 1,116,540</b>	<b>\$ 44,343</b>	<b>\$ 149,731</b>	<b>\$ 98,048</b>	<b>\$ 130,319</b>	<b>\$ 75,401</b>	<b>\$ -</b>

\* (To Schedule 1)  
 \*\* (To Subacute Care - Pediatric Schedule 1)  
 \*\*\* (To Subacute Care - Pediatric Schedule 2)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
SANTA TERESITA MANOR

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

Provider NPI:  
1912992637

OSHPD Facility Number:  
206196551

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 96% Of Total	Property Tax 4% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 1,074,032	96%							
	Property Tax (line 40)	42,508	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 12,979	\$ 12,979				
166	Medical Records				12,228		\$ 12,228			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	32,800	196	185	\$ 33,181	\$ 31,918	\$ 1,263 ***
077	Specialized Support Surfaces			0	0	23	22	45	44	2 ***
080	Physical Therapy			0	58,891	854	805	60,550	58,245	2,305 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	0	518	488	1,007	969	38 ***
083	Speech Pathology			0	0	97	92	189	182	7 ***
085	Pharmacy			0	0	217	204	421	405	16 ***
090	Laboratory			0	0	52	49	101	97	4 ***
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	54	51	105	101	4
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0 **
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	999,641	10,947	10,314	1,020,903	982,036	38,867 *
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	0	20	18	38	37	1
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,116,540	100%	\$ -	\$ 1,091,333	\$ 12,979	\$ 12,228	\$ 1,116,540	\$ 1,074,032	\$ 42,508

\* (To Schedule 1)

\*\* (To Subacute Care - Pediatric Schedule 1)

\*\*\* (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
SANTA TERESITA MANOR

Provider NPI:  
1912992637

OSHPD Facility Number:  
206196551

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 66% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 24,051												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,222,003												
	Total Costs Allocable as Administration	1,246,054	66%											
167	CDPH Licensing Fees	31,920	2%											
168	Professional Liability Insurance	91,517	5%											
169	Quality Assurance Fees	524,480	28%											
174	Caregiver Training	0	0%											
	Total	1,893,971	100%						\$ 1,893,971					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 11,751	\$ 15,371	\$ 52,070	\$ 32,800	\$ 111,992	28,587	\$ 18,807	\$ 482	\$ 1,381	\$ 7,916	\$ -
077	Specialized Support Surfaces			0	0	13,337	0	13,337	3,404	2,240	57	164	943	0
080	Physical Therapy			370,849	27,597	31,029	58,891	488,366	124,658	82,013	2,101	6,024	34,521	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			296,381	0	0	0	296,381	75,653	49,773	1,275	3,656	20,950	0
083	Speech Pathology			55,578	0	157	0	55,735	14,227	9,360	240	687	3,940	0
085	Pharmacy			0	0	123,942	0	123,942	31,637	20,814	533	1,529	8,761	0
090	Laboratory			0	0	29,732	0	29,732	7,589	4,993	128	367	2,102	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	30,870	0	30,870	7,880	5,184	133	381	2,182	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			3,103,385	915,830	1,239,458	999,641	6,258,315	1,597,474	1,050,987	26,923	77,190	442,374	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	0	11,212	0	11,212	2,862	1,883	48	138	793	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,893,971		\$ 3,837,944	\$ 958,798	\$ 1,531,807	\$ 1,091,333	\$ 7,419,882	\$ 1,893,971					
	Total Administrative Costs							\$ 1,893,971		\$ 1,246,054	\$ 31,920	\$ 91,517	\$ 524,480	\$ -
	Unit Cost Multiplier							0.25525623						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 92,199	\$ 14,538	\$ 25,207	\$ 131,944							
	<b>TOTAL FACILITY COSTS</b>							\$ 9,445,797						

\* (To Schedule 1)  
 \*\* (To Subacute Care - Pediatric Schedule 1)  
 \*\*\* (To Subacute Care - Pediatric Schedule 2)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
SANTA TERESITA MANOR

Provider NPI:  
1912992637

OSHPD Facility Number:  
206196551

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 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	1,208									
010	Housekeeping	3,917	3,917								
060	Laundry and Linen	2,221	2,221	2,221							
065	Dietary	2,952	2,952	2,952							
155	Social Services	1,708	1,708	1,708							
160	Activities										
165	Administration	294	294	294							
166	Medical Records	277	277	277							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	743	743	743						111,992	111,992
077	Specialized Support Surfaces									13,337	13,337
080	Physical Therapy	1,334	1,334	1,334						488,366	488,366
081	Respiratory Therapy									0	0
082	Occupational Therapy									296,381	296,381
083	Speech Pathology									55,735	55,735
085	Pharmacy									123,942	123,942
090	Laboratory									29,732	29,732
095	Home Health Services									0	0
100	Other Ancillary Services									30,870	30,870
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	15,763	15,763	15,763	379,820	113,946	3,181,496	3,181,496	3,181,496	6,258,315	6,258,315
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									11,212	11,212
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	<b>30,417</b>	<b>29,209</b>	<b>25,292</b>	<b>379,820</b>	<b>113,946</b>	<b>3,181,496</b>	<b>3,181,496</b>	<b>3,181,496</b>	<b>7,419,882</b>	<b>7,419,882</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 87,440	\$ 114,671			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.027483926	0.036043107			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 212,917	\$ 338,859	\$ 45,946	\$ 481,231	\$ 35,334	\$ -	\$ 27,225	\$ 6,082	\$ 86,117
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		7.28943134	13.39786109	0.12096908	4.22332409	0.01110606	0.00000000	0.00855730	0.00081970	0.01160630
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 534,214	\$ 110,180	\$ 147,876	\$ 343,035	\$ 38,679	\$ 1,873	\$ 70,809	\$ 6,658	\$ 7,880
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		18.28936287	4.35633538	0.38933204	3.01050586	0.01215744	0.00058872	0.02225651	0.00089730	0.00106199
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 1,116,540	\$ 44,343	\$ 149,731	\$ 98,048	\$ 130,319	\$ 75,401	\$ -	\$ -	\$ 12,979	\$ 12,228
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	36.70776211	1.51812717	5.92008573	0.25814389	1.14369015	0.02369996	0.00000000	0.00000000	0.00174921	0.00164806

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SANTA TERESITA MANOR

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

Provider NPI:  
1912992637

OSHPD Facility Number:  
206196551

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	\$ 33,672	\$ 0	\$ 33,672	(Sch 3)
005	.20-.39	Fringe Benefits	6200	27,196	(184)	27,012	(Sch 3)
005	.79	Agency Staff	6200	348,567	(196,334)	152,233	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	336,880	197,334	534,214	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 746,315	\$ 816	\$ 747,131	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 226,257	\$ 0	\$ 226,257	(Sch 3)
010	.20-.39	Fringe Benefits	6300	85,283	(1,234)	84,049	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	38,541	0	38,541	(Sch 4)
010		Housekeeping - Total	6300	\$ 350,081	\$ (1,234)	\$ 348,847	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 183,713	\$ 0	\$ 183,713	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	136,690	0	136,690	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	27,462	0	27,462	(Sch 5)
040		Property Taxes	7300	123,896	(81,388)	42,508	(Sch 5)
045		Property Insurance	7400	24,051	0	24,051	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	726,167	0	726,167	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 2,318,375	\$ (81,806)	\$ 2,236,569	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	95,258	(95,258)	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	2,322	95,258	97,580	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 97,580	\$ 0	\$ 97,580	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 316,857	\$ 0	\$ 316,857	(Sch 3)
065	.20-.39	Fringe Benefits	6500	105,034	(1,729)	103,305	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	276,185	0	276,185	(Sch 4)
065		Dietary - Total	6500	\$ 698,076	\$ (1,729)	\$ 696,347	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 6,496	\$ 0	\$ 6,496	(Sch 2)
075	.20-.39	Fringe Benefits	8100	5,290	(35)	5,255	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	35,244	0	35,244	(Sch 4)
075		Patient Supplies - Total	8100	\$ 47,030	\$ (35)	\$ 46,995	
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	13,337	0	13,337	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 13,337	\$ 0	\$ 13,337	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SANTA TERESITA MANOR

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

Provider NPI:  
1912992637

OSHPD Facility Number:  
206196551

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	370,849	0	370,849	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	820	0	820	(Sch 4)
080		Physical Therapy - Total	8200	\$ 371,669	\$ 0	\$ 371,669	
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	296,381	0	296,381	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 296,381	\$ 0	\$ 296,381	
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	55,578	0	55,578	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	157	0	157	(Sch 4)
083		Speech Pathology - Total	8280	\$ 55,735	\$ 0	\$ 55,735	
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	123,942	0	123,942	(Sch 4)
085		Pharmacy - Total	8300	\$ 123,942	\$ 0	\$ 123,942	
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	29,732	0	29,732	(Sch 4)
090		Laboratory - Total	8400	\$ 29,732	\$ 0	\$ 29,732	
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	30,870	0	30,870	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 30,870	\$ 0	\$ 30,870	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SANTA TERESITA MANOR

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

Provider NPI:  
1912992637

OSHPD Facility Number:  
206196551

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		\$ 968,696	\$ (35)	\$ 968,661	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,200,894	\$ 0	\$ 2,200,894	(Sch 2)
105	.20-.39	Fringe Benefits	6110	692,092	(12,009)	680,083	(Sch 2)
105	.49	Agency Staff	6110	20,297	0	20,297	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	280,222	0	280,222	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,193,505	\$ (12,009)	\$ 3,181,496	
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:  
SANTA TERESITA MANOR

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

Provider NPI:  
1912992637

OSHPD Facility Number:  
206196551

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	11,212	0	11,212 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 11,212	\$ 0	\$ 11,212
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 3,204,717	\$ (12,009)	\$ 3,192,708
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 71,310	\$ 0	\$ 71,310 (Sch 2)
155	.20-.39	Fringe Benefits	6600	16,519	(389)	16,130 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 87,829	\$ (389)	\$ 87,440

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SANTA TERESITA MANOR

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

Provider NPI:  
1912992637

OSHPD Facility Number:  
206196551

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	\$ 79,170	\$ 0	\$ 79,170	(Sch 2)
160	.20-.39	Fringe Benefits	6700	35,933	(432)	35,501	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,873	0	1,873	(Sch 4)
160		Activities - Total	6700	\$ 116,976	\$ (432)	\$ 116,544	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 373,536	\$ 0	\$ 373,536	(Sch 6)
165	.20-.39	Fringe Benefits	6900	73,627	(2,475)	71,152	(Sch 6)
165	.49	Agency Staff	6900	168,475	(168,475)	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	608,840	168,475	777,315	(Sch 6)
165		Administration - Total	6900	\$ 1,224,478	\$ (2,475)	\$ 1,222,003	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 79,951	\$ 0	\$ 79,951	(Sch 3)
166	.20-.39	Fringe Benefits	6900	436	0	436	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,607	0	1,607	(Sch 4)
166		Medical Records - Total	6900	\$ 81,994	\$ 0	\$ 81,994	
167		CDPH Licensing Fees	6900	\$ 31,920	\$ 0	\$ 31,920	(Sch 6)
168		Professional Liability Insurance	6900	\$ 91,517	\$ 0	\$ 91,517	(Sch 6)
169		Quality Assurance Fees	6900	\$ 524,480	\$ 0	\$ 524,480	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 26,000	\$ 0	\$ 26,000	(Sch 3)
170	.20-.39	Fringe Benefits	6800	1,367	(142)	1,225	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	70,809	0	70,809	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 98,176	\$ (142)	\$ 98,034	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 2,257,370	\$ (3,438)	\$ 2,253,932	
200		<b>Total</b>		\$ 9,544,814	\$ (99,017)	\$ 9,445,797	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 130,798	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			Provider NPI		Adjustments
SANTA TERESITA MANOR							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1912992637		10
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<b><u>MEMORANDUM ADJUSTMENT</u></b>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance costs in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$130,798	\$130,798		

Provider Name							Fiscal Period	Provider NPI	Adjustments		
SANTA TERESITA MANOR							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1912992637	10		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10.5	005	3	8A-1	005	3	Plant Operations and Maintenance - Agency Staff	\$348,567	(\$197,334)	\$151,233 *	
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	336,880	197,334	534,214	
							To reclassify maintenance purchased service expenses to the appropriate cost center and to be consistent with prior year. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304 CCR, Title 22, Section 52000(i)				
3	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	\$95,258	(\$95,258)	\$0	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	2,322	95,258	97,580	
							To reclassify outside laundry and linen expenses to the appropriate cost center and to be consistent with prior year. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304 CCR, Title 22, Section 52000(i)				
4	10.5	165	3	8A-1	165	3	Administration - Agency Staff	\$168,475	(\$168,475)	\$0	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	608,840	168,475	777,315	
							To reclassify administration professional consulting management fees and information purchased service expenses to the appropriate cost center and to be consistent with prior year. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304 CCR, Title 22, Section 52000(i)				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
SANTA TERESITA MANOR							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1912992637		10
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>										
5	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$27,196	(\$184)	\$27,012
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	85,283	(1,234)	84,049
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	105,034	(1,729)	103,305
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	5,290	(35)	5,255
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	692,092	(12,009)	680,083
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	16,519	(389)	16,130
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	35,933	(432)	35,501
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	73,627	(2,475)	71,152
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	1,367	(142)	1,225
							To reconcile the reported expenses to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
6	10.5	005	3	8A-1	005	3	Plant Operations and Maintenance - Agency Staff	* \$151,233	\$1,000	\$152,233
							To adjust reported agency staff expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
7	10.5	040	4	8A-1	040	4	Property Taxes	\$123,896	(\$81,388)	\$42,508
							To adjust real property tax expenses to agree with expenses applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
SANTA TERESITA MANOR							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1912992637		10
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
8	4.1	5	2	1	15	Medi-Cal Days of Service - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through May 1, 2013 Report Date: June 5, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	25,059	(338)	24,721	

Provider Name							Fiscal Period			Provider NPI		Adjustments
SANTA TERESITA MANOR							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1912992637		10
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>												
	Not Reported			1	14		Overpayments		\$0			
9							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$4,586		
10							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			<u>42,466</u> \$47,052	\$47,052	