

**REPORT
ON THE
RATE SETTING AUDIT**

**SAN FRANCISCO HEALTH CARE
SAN FRANCISCO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1588974570**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: David Mui
Auditor: Mandy Lin**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 30, 2013

Seven Hu
Business Office Manager
San Francisco Health Care
1477 Grove Street
San Francisco, CA 94117

SAN FRANCISCO HEALTH CARE
NATIONAL PROVIDER IDENTIFIER (NPI) 1588974570
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$4,699, 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:

John Melton, 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 - Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section - Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SAN FRANCISCO HEALTH CARE

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

Provider NPI:
1588974570

OSHPD Facility No.:
206380762

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	\$ 4,267,526	\$ 80.18
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,064,588	\$ 20.00
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,088,633	\$ 20.45
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 585,109	\$ 10.99
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 61,895	\$ 1.16
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 34,324	\$ 0.64
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 37,827	\$ 0.71
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 604,329	\$ 11.35
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,734,527	\$ 32.59
11	Cost of Routine Service/Audited Total Costs	\$ 9,565,302	\$ 9,478,758	\$ 178.08
12	Total Patient Days (Adj 4)	52,353	53,227	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 182.71	\$ 178.08	
14	Overpayments (Adjs 7, 8)	\$ 0	\$ (4,699)	
15	Medi-Cal Days (Adj 5)	45,124	44,743	
16	Medi-Cal Managed Care Days (Adj 6)		453	
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:
SAN FRANCISCO HEALTH CARE

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

Provider NPI:
1588974570

OSHPD Facility No.:
206380762

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	

* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
SAN FRANCISCO HEALTH CARE

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

Provider NPI:
1588974570

OSHPD Facility No.:
206380762

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	\$ 99,701	\$ 99,701		
160	Activities	149,119		\$ 149,119	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	58,760	0	0	58,760 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	430,585	0	0	430,585 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	288,802	0	0	288,802 ***
083	Speech Pathology	133,928	0	0	133,928 ***
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	4,018,706	99,701	149,119	4,267,526 *
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	\$ 5,179,601	\$ 99,701	\$ 149,119	\$ 5,179,601

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SAN FRANCISCO HEALTH CARE

Provider NPI:
1588974570

OSHPD Facility Number:
206380762

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 98,449	\$ 98,449										
010	Housekeeping	54,380	2,443	\$ 56,823									
060	Laundry and Linen	18,911	4,640	2,746	\$ 26,297								
065	Dietary	786,630	19,946	11,806	0	\$ 818,381							
155	Social Services	N/A	932	552	0	0	\$ 1,484						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	8,077	4,781	0	0	0	0		\$ 12,858	\$ 12,858		
166	Medical Records	62,357	0	0	0	0	0	0		62,357		\$ 62,357	
170	Inservice Education - Nursing	68,943	0	0	0	0	0	0	\$ 68,943				
ANCILLARY SERVICES													
075	Patient Supplies		3,696	2,188	0	0	0	0	0	5,884	172	832	\$ 6,887
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		3,196	1,892	0	0	0	0	0	5,088	752	3,647	9,487
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		685	406	0	0	0	0	0	1,091	470	2,279	3,839
083	Speech Pathology		685	406	0	0	0	0	0	1,091	226	1,095	2,411
085	Pharmacy		0	0	0	0	0	0	0	0	276	1,338	1,614
090	Laboratory		0	0	0	0	0	0	0	0	22	108	131
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		337	199	0	0	0	0	0	536	22	108	666
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		53,811	31,849	26,297	818,381	1,484	0	68,943	1,000,766	10,910	52,912	1,064,588
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	0	0	0	0	0	0	0	8	40	48
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,089,670	\$ 98,449	\$ 56,823	\$ 26,297	\$ 818,381	\$ 1,484	\$ -	\$ 68,943	\$ 1,014,455	\$ 12,858	\$ 62,357	\$ 1,089,670

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SAN FRANCISCO HEALTH CARE

Provider NPI:
1588974570

OSHPD Facility Number:
206380762

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 368,485	\$ 368,485										
010	Housekeeping	58,308	9,145	\$ 67,453									
060	Laundry and Linen	14,577	17,366	3,260	\$ 35,202								
065	Dietary	394,111	74,656	14,014	0	\$ 482,781							
155	Social Services	40	3,490	655	0	0	\$ 4,185						
160	Activities	970	0	0	0	0	0	\$ 970					
165	Administration	N/A	30,232	5,675	0	0	0	0		\$ 35,907	\$ 35,907		
166	Medical Records	0	0	0	0	0	0	0		0		\$ -	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	0	13,834	2,597	0	0	0	0	0	16,430	479	0	\$ 16,909 ***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy	3,225	11,963	2,246	0	0	0	0	0	17,433	2,100	0	19,533 ***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy	0	2,565	481	0	0	0	0	0	3,046	1,312	0	4,358 ***
083	Speech Pathology	0	2,565	481	0	0	0	0	0	3,046	630	0	3,677 ***
085	Pharmacy	175,003	0	0	0	0	0	0	0	175,003	770	0	175,773 ***
090	Laboratory	14,155	0	0	0	0	0	0	0	14,155	62	0	14,217 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
100	Other Ancillary Services	9,504	1,261	237	0	0	0	0	0	11,002	62	0	11,064 ***
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	295,811	201,408	37,807	35,202	482,781	4,185	970	0	1,058,165	30,468	0	1,088,633 *
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	5,218	0	0	0	0	0	0	0	5,218	23	0	5,241
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,339,407	\$ 368,485	\$ 67,453	\$ 35,202	\$ 482,781	\$ 4,185	\$ 970	\$ -	\$ 1,303,500	\$ 35,907	\$ -	\$ 1,339,407

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SAN FRANCISCO HEALTH CARE

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

Provider NPI:
1588974570

OSHPD Facility Number:
206380762

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)	\$ 651,800	90%							
	Property Tax (line 40)	68,950	10%	\$ 720,750						
005	Plant Operations and Maintenance			19,719	\$ 19,719					
010	Housekeeping			17,399	489	\$ 17,888				
060	Laundry and Linen			33,038	929	864	\$ 34,831			
065	Dietary			142,030	3,995	3,716	0	\$ 149,742		
155	Social Services			6,640	187	174	0	0	\$ 7,000	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			57,516	1,618	1,505	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			26,318	740	689	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			22,758	640	596	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			4,880	137	128	0	0	0	0
083	Speech Pathology			4,880	137	128	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			2,400	68	63	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			383,173	10,778	10,026	34,831	149,742	7,000	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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 720,750	100%	\$ 720,750	\$ 19,719	\$ 17,888	\$ 34,831	\$ 149,742	\$ 7,000	\$ -

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SAN FRANCISCO HEALTH CARE

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

Provider NPI:
1588974570

OSHPD Facility Number:
206380762

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 90% Of Total	Property Tax 10% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 651,800	90%							
	Property Tax (line 40)	68,950	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 60,639	\$ 60,639				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	27,747	809	0	\$ 28,556	\$ 25,824	\$ 2,732
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	23,994	3,546	0	27,541	24,906	2,635
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	5,145	2,216	0	7,360	6,656	704
083	Speech Pathology			0	5,145	1,065	0	6,209	5,615	594
085	Pharmacy			0	0	1,301	0	1,301	1,176	124
090	Laboratory			0	0	105	0	105	95	10
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	2,530	105	0	2,635	2,383	252
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	595,551	51,454	0	647,004	585,109	61,895
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	0	39	0	39	35	4
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 720,750	100%	\$ -	\$ 660,111	\$ 60,639	\$ -	\$ 720,750	\$ 651,800	\$ 68,950

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SAN FRANCISCO HEALTH CARE

Provider NPI:
1588974570

OSHPD Facility Number:
206380762

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. 72% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 4,977												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	2,039,184												
	Total Costs Allocable as Administration	2,044,161	72%											
167	CDPH Licensing Fees	40,451	1%											
168	Professional Liability Insurance	44,579	2%											
169	Quality Assurance Fees	712,209	25%											
174	Caregiver Training	0	0%											
	Total	2,841,400	100%						\$ 2,841,400					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 58,760	\$ 5,884	\$ 16,430	\$ 27,747	\$ 108,821	37,904	\$ 27,269	\$ 540	\$ 595	\$ 9,501	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			430,585	5,088	17,433	23,994	477,100	166,179	119,552	2,366	2,607	41,653	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			288,802	1,091	3,046	5,145	298,084	103,826	74,694	1,478	1,629	26,024	0
083	Speech Pathology			133,928	1,091	3,046	5,145	143,210	49,881	35,886	710	783	12,503	0
085	Pharmacy			0	0	175,003	0	175,003	60,955	43,853	868	956	15,279	0
090	Laboratory			0	0	14,155	0	14,155	4,930	3,547	70	77	1,236	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	536	11,002	2,530	14,069	4,900	3,525	70	77	1,228	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			4,267,526	1,000,766	1,058,165	595,551	6,922,007	2,411,007	1,734,527	34,324	37,827	604,329	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	0	5,218	0	5,218	1,817	1,308	26	29	456	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,841,400		\$ 5,179,601	\$ 1,014,455	\$ 1,303,500	\$ 660,111	\$ 8,157,667	\$ 2,841,400					
	Total Administrative Costs							\$ 2,841,400		\$ 2,044,161	\$ 40,451	\$ 44,579	\$ 712,209	\$ -
	Unit Cost Multiplier							0.34831037						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 75,215	\$ 35,907	\$ 60,639	\$ 171,761							
	TOTAL FACILITY COSTS							\$ 11,170,828						

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
SAN FRANCISCO HEALTH CARE

Provider NPI:
1588974570

OSHPD Facility Number:
206380762

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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	493									
010	Housekeeping	435	435								
060	Laundry and Linen	826	826	826							
065	Dietary	3,551	3,551	3,551							
155	Social Services	166	166	166							
160	Activities										
165	Administration	1,438	1,438	1,438							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	658	658	658						108,821	108,821
077	Specialized Support Surfaces									0	0
080	Physical Therapy	569	569	569						477,100	477,100
081	Respiratory Therapy									0	0
082	Occupational Therapy	122	122	122						298,084	298,084
083	Speech Pathology	122	122	122						143,210	143,210
085	Pharmacy									175,003	175,003
090	Laboratory									14,155	14,155
095	Home Health Services									0	0
100	Other Ancillary Services	60	60	60						14,069	14,069
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,580	9,580	9,580	209,412	157,059	4,314,517	4,314,517	4,314,517	6,922,007	6,922,007
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									5,218	5,218
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	18,020	17,527	17,092	209,412	157,059	4,314,517	4,314,517	4,314,517	8,157,667	8,157,667
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 99,701 0.023108264	\$ 149,119 0.034562154			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 98,449 5.61699093	\$ 56,823 3.32456068	\$ 26,297 0.12557409	\$ 818,381 5.21066255	\$ 1,484 0.00034402	\$ - 0.00000000	\$ 68,943 0.01597931	\$ 12,858 0.00157618	\$ 62,357 0.00764398
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 368,485 21.02384892	\$ 67,453 3.94648808	\$ 35,202 0.16810163	\$ 482,781 3.07388094	\$ 4,185 0.00097000	\$ 970 0.00022482	\$ - 0.00000000	\$ 35,907 0.00440167	\$ - 0.00000000
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 720,750 39.99722531	\$ 19,719 1.12504320	\$ 17,888 1.04658242	\$ 34,831 0.16632987	\$ 149,742 0.95340980	\$ 7,000 0.00162244	\$ - 0.00000000	\$ - 0.00000000	\$ 60,639 0.00743335	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN FRANCISCO HEALTH CARE

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

Provider NPI:
1588974570

OSHPD Facility Number:
206380762

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	\$ 63,343	\$ 0	\$ 63,343	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,206	(949)	13,257	(Sch 3)
005	.79	Agency Staff	6200	21,849	0	21,849	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	462,391	(93,906)	368,485	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 561,789	\$ (94,855)	\$ 466,934	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 3,929	\$ 0	\$ 3,929	(Sch 3)
010	.20-.39	Fringe Benefits	6300	888	(59)	829	(Sch 3)
010	.79	Agency Staff	6300	49,622	0	49,622	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	58,308	0	58,308	(Sch 4)
010		Housekeeping - Total	6300	\$ 112,747	\$ (59)	\$ 112,688	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	23,490	0	23,490	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	628,310	0	628,310	(Sch 5)
040		Property Taxes	7300	68,950	0	68,950	(Sch 5)
045		Property Insurance	7400	4,977	0	4,977	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,400,263	\$ (94,914)	\$ 1,305,349	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 5,364	\$ 0	\$ 5,364	(Sch 3)
060	.20-.39	Fringe Benefits	6400	1,221	(80)	1,141	(Sch 3)
060	.79	Agency Staff	6400	12,406	0	12,406	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	14,577	0	14,577	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 33,568	\$ (80)	\$ 33,488	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 117,863	\$ 0	\$ 117,863	(Sch 3)
065	.20-.39	Fringe Benefits	6500	26,303	(1,766)	24,537	(Sch 3)
065	.79	Agency Staff	6500	644,230	0	644,230	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	394,111	0	394,111	(Sch 4)
065		Dietary - Total	6500	\$ 1,182,507	\$ (1,766)	\$ 1,180,741	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100	58,760	0	58,760	(Sch 2)
075	.40-.99	Other - Nonlabor	8100		0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 58,760	\$ 0	\$ 58,760	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN FRANCISCO HEALTH CARE

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

Provider NPI:
1588974570

OSHPD Facility Number:
206380762

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	\$ 219,307	\$ 0	\$ 219,307	(Sch 2)
080	.20-.39	Fringe Benefits	8200	49,054	(3,286)	45,768	(Sch 2)
080	.79	Agency Staff	8200	165,510	0	165,510	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	3,225	0	3,225	(Sch 4)
080		Physical Therapy - Total	8200	\$ 437,096	\$ (3,286)	\$ 433,810	
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	\$ 78,543	\$ 0	\$ 78,543	(Sch 2)
082	.20-.39	Fringe Benefits	8250	17,535	(1,177)	16,358	(Sch 2)
082	.79	Agency Staff	8250	193,901	0	193,901	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 289,979	\$ (1,177)	\$ 288,802	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 65,594	\$ 0	\$ 65,594	(Sch 2)
083	.20-.39	Fringe Benefits	8280	14,650	(983)	13,667	(Sch 2)
083	.79	Agency Staff	8280	54,667	0	54,667	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 134,911	\$ (983)	\$ 133,928	
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	175,003	0	175,003	(Sch 4)
085		Pharmacy - Total	8300	\$ 175,003	\$ 0	\$ 175,003	
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	14,155	0	14,155	(Sch 4)
090		Laboratory - Total	8400	\$ 14,155	\$ 0	\$ 14,155	
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	9,504	0	9,504	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 9,504	\$ 0	\$ 9,504	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN FRANCISCO HEALTH CARE

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

Provider NPI:
1588974570

OSHPD Facility Number:
206380762

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		\$ 1,119,408	\$ (5,446)	\$ 1,113,962	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,012,513	\$ 0	\$ 3,012,513	(Sch 2)
105	.20-.39	Fringe Benefits	6110	673,663	(45,133)	628,530	(Sch 2)
105	.49	Agency Staff	6110	377,663	0	377,663	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	295,811	0	295,811	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,359,650	\$ (45,133)	\$ 4,314,517	
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:
SAN FRANCISCO HEALTH CARE

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

Provider NPI:
1588974570

OSHPD Facility Number:
206380762

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	5,218	0	5,218 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 5,218	\$ 0	\$ 5,218
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		\$ 4,364,868	\$ (45,133)	\$ 4,319,735
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 78,768	\$ 0	\$ 78,768 (Sch 2)
155	.20-.39	Fringe Benefits	6600	17,646	(1,180)	16,466 (Sch 2)
155	.49	Agency Staff	6600	4,467	0	4,467 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	40	0	40 (Sch 4)
155		Social Services - Total	6600	\$ 100,921	\$ (1,180)	\$ 99,741

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN FRANCISCO HEALTH CARE

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

Provider NPI:
1588974570

OSHPD Facility Number:
206380762

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	\$ 82,804	\$ 0	\$ 82,804	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,534	(1,241)	17,293	(Sch 2)
160	.49	Agency Staff	6700	49,022	0	49,022	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	970	0	970	(Sch 4)
160		Activities - Total	6700	\$ 151,330	\$ (1,241)	\$ 150,089	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 1,159,907	\$ 0	\$ 1,159,907	(Sch 6)
165	.20-.39	Fringe Benefits	6900	259,366	(17,378)	241,988	(Sch 6)
165	.49	Agency Staff	6900	199,824	0	199,824	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	437,465	0	437,465	(Sch 6)
165		Administration - Total	6900	\$ 2,056,562	\$ (17,378)	\$ 2,039,184	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 18,204	\$ 0	\$ 18,204	(Sch 3)
166	.20-.39	Fringe Benefits	6900	3,995	(273)	3,722	(Sch 3)
166	.49	Agency Staff	6900	40,431	0	40,431	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 62,630	\$ (273)	\$ 62,357	
167		CDPH Licensing Fees	6900	\$ 40,451	\$ 0	\$ 40,451	(Sch 6)
168		Professional Liability Insurance	6900	\$ 44,579	\$ 0	\$ 44,579	(Sch 6)
169		Quality Assurance Fees	6900	\$ 712,209	\$ 0	\$ 712,209	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 57,034	\$ 0	\$ 57,034	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,763	(854)	11,909	(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	\$ 69,797	\$ (854)	\$ 68,943	
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		\$ 3,238,479	\$ (20,926)	\$ 3,217,553	
200		Total		\$ 11,339,093	\$ (168,265)	\$ 11,170,828	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 64,324	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
SAN FRANCISCO HEALTH CARE

Provider NPI:
1588974570

OSHPD Facility Number:
206380762

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

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ				
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	(949)		(949)					
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	(93,906)		(93,906)					
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	(59)		(59)					
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	(80)		(80)					
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	(1,766)		(1,766)					
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	(3,286)		(3,286)					
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	(1,177)		(1,177)					
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	(983)		(983)					
083	3	Speech Pathology - Agency Staff	0							

Provider Name							Fiscal Period	Provider NPI	Adjustments	
SAN FRANCISCO HEALTH CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1588974570	8	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>MEMORANDUM ADJUSTMENT</u>										
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$64,324	\$64,324

Provider Name							Fiscal Period	Provider NPI	Adjustments		
SAN FRANCISCO HEALTH CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1588974570	8		
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.					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To reconcile the reported expenses to agree with the provider's records and to reflect proper accruals. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$462,391	(\$93,906)	\$368,485	
3	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$14,206	(\$949)	\$13,257	
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	888	(59)	829	
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	1,221	(80)	1,141	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	26,303	(1,766)	24,537	
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits	49,054	(3,286)	45,768	
	10.5	082	2	8A-1	082	2	Occupational Therapy - Fringe Benefits	17,535	(1,177)	16,358	
	10.5	083	2	8A-1	083	2	Speech Pathology - Fringe Benefits	14,650	(983)	13,667	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	673,663	(45,133)	628,530	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	17,646	(1,180)	16,466	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	18,534	(1,241)	17,293	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	259,366	(17,378)	241,988	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	3,995	(273)	3,722	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits To reconcile the reported benefits to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	12,763	(854)	11,909	

Provider Name							Fiscal Period		Provider NPI		Adjustments
SAN FRANCISCO HEALTH CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1588974570		8
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 PATIENT DAYS											
4	4.1	5	6	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	52,353	874	53,227	
5	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through June 20, 2013 Report Date: June 21, 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	45,124	(381)	44,743	
6	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	453	453	

Provider Name							Fiscal Period	Provider NPI		Adjustments
SAN FRANCISCO HEALTH CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1588974570		8
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>ADJUSTMENTS TO OTHER MATTERS</u>										
7	Not Reported			1	14	N/A	Medi-Cal Overpayments 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	\$0	\$2,666	\$2,666 *
8	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments for the day of death, day of discharge, and overstated Medi-Cal patient days. 42 CFR 433.139, 413.20, 413.24, and 431.07 CMS Pub. 15-1, Sections 2205.1 and 2409 CCR, Title 22, Section 51458.1	* \$2,666	\$2,033	\$4,699

*Balance carried forward from prior/to subsequent adjustments