

**REPORT
ON THE
RATE SETTING AUDIT**

**SAN FRANCISCO NURSING CENTER
SAN FRANCISCO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1194716712**

**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: Matthew Moy
Auditor: Mandy Wu**



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



EDMUND G. BROWN JR.
GOVERNOR

May 14, 2013

Michelle Lewis, Accountant
Foresight Management Services, LLC
56343 Via Serbelloni
Macomb, MI 48042

SAN FRANCISCO NURSING CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1194716712
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 \$1,868, which resulted from Medi-Cal overpayments

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.

Michelle Lewis
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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 NURSING CENTER

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

Provider NPI:
1194716712

OSHPD Facility No.:
206382635

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	\$ 2,148,429	\$ 113.79
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 725,291	\$ 38.42
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 351,225	\$ 18.60
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 531,522	\$ 28.15
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 28,145	\$ 1.49
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,517	\$ 0.56
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 28,114	\$ 1.49
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 217,560	\$ 11.52
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 449,374	\$ 23.80
11	Cost of Routine Service/Audited Total Costs	\$ 4,491,823	\$ 4,490,178	\$ 237.83
12	Total Patient Days (Adj 3)	18,876	18,880	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 237.96	\$ 237.83	
14	Overpayments (Adj 6)	\$ 0	\$ 1,868	
15	Medi-Cal Days (Adj 4)	14,686	14,477	
16	Medi-Cal Managed Care Days (Adj 5)		112	
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 NURSING CENTER

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

Provider NPI:
1194716712

OSHPD Facility No.:
206382635

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
SAN FRANCISCO NURSING CENTER

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

Provider NPI:
1194716712

OSHPD Facility No.:
206382635

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	\$ 54,590	\$ 54,590		
160	Activities	74,246		\$ 74,246	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,019,593	54,590	74,246	2,148,429 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,148,429	\$ 54,590	\$ 74,246	\$ 2,148,429

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SAN FRANCISCO NURSING CENTER

Provider NPI:
1194716712

OSHPD Facility Number:
206382635

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 50,729	\$ 50,729										
010	Housekeeping	217,363	284	\$ 217,647									
060	Laundry and Linen	59,084	1,776	7,661	\$ 68,521								
065	Dietary	307,954	5,998	25,878	0	\$ 339,830							
155	Social Services	N/A	1,815	7,831	0	0	\$ 9,647						
160	Activities	N/A	5,564	24,005	0	0	0	\$ 29,569					
165	Administration	N/A	1,953	8,427	0	0	0	0	\$ 10,381	\$ 10,381			
166	Medical Records	63,326	0	0	0	0	0	0	63,326		\$ 63,326		
170	Inservice Education - Nursing	53,089	0	0	0	0	0	0	\$ 53,089				
ANCILLARY SERVICES													
075	Patient Supplies		675	2,911	0	0	0	0	0	3,586	134	817	\$ 4,537
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		829	3,575	0	0	0	0	0	4,404	444	2,711	7,559
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		829	3,575	0	0	0	0	0	4,404	424	2,584	7,412
083	Speech Pathology		170	732	0	0	0	0	0	902	302	1,844	3,048
085	Pharmacy		0	0	0	0	0	0	0	0	216	1,316	1,531
090	Laboratory		0	0	0	0	0	0	0	0	29	175	204
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	23	142	165
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		30,522	131,688	68,521	339,830	9,647	29,569	53,089	662,865	8,792	53,634	725,291
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		316	1,362	0	0	0	0	0	1,678	17	103	1,797
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 751,545	\$ 50,729	\$ 217,647	\$ 68,521	\$ 339,830	\$ 9,647	\$ 29,569	\$ 53,089	\$ 677,838	\$ 10,381	\$ 63,326	\$ 751,545

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SAN FRANCISCO NURSING CENTER

Provider NPI:
1194716712

OSHPD Facility Number:
206382635

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	\$ 134,313	\$ 134,313										
010	Housekeeping	12,871	752	\$ 13,623									
060	Laundry and Linen	7,757	4,701	480	\$ 12,938								
065	Dietary	121,719	15,880	1,620	0	\$ 139,219							
155	Social Services	2,212	4,806	490	0	0	\$ 7,508						
160	Activities	13,099	14,731	1,503	0	0	0	\$ 29,333					
165	Administration	N/A	5,172	527	0	0	0	0		\$ 5,699	\$ 5,699		
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	42,819	1,787	182	0	0	0	0	0	44,788	74	0	\$ 44,861
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	170,291	2,194	224	0	0	0	0	0	172,709	244	0	172,953
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	161,548	2,194	224	0	0	0	0	0	163,966	233	0	164,198
083	Speech Pathology	123,748	449	46	0	0	0	0	0	124,243	166	0	124,409
085	Pharmacy	90,705	0	0	0	0	0	0	0	90,705	118	0	90,823
090	Laboratory	12,063	0	0	0	0	0	0	0	12,063	16	0	12,079
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	9,760	0	0	0	0	0	0	0	9,760	13	0	9,773
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	68,347	80,811	8,243	12,938	139,219	7,508	29,333	0	346,399	4,827	0	351,225 *
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	740	836	85	0	0	0	0	0	1,661	9	0	1,670
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 971,992	\$ 134,313	\$ 13,623	\$ 12,938	\$ 139,219	\$ 7,508	\$ 29,333	\$ -	\$ 966,293	\$ 5,699	\$ -	\$ 971,992

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SAN FRANCISCO NURSING CENTER

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

Provider NPI:
1194716712

OSHPD Facility Number:
206382635

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)	\$ 566,520	95%							
	Property Tax (line 40)	29,998	5%	\$ 596,518						
005	Plant Operations and Maintenance			35,603	\$ 35,603					
010	Housekeeping			3,141	199	\$ 3,341				
060	Laundry and Linen			19,634	1,246	118	\$ 20,998			
065	Dietary			66,319	4,209	397	0	\$ 70,925		
155	Social Services			20,070	1,274	120	0	0	\$ 21,464	
160	Activities			61,519	3,905	368	0	0	0	\$ 65,792
165	Administration			21,597	1,371	129	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			7,461	474	45	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			9,162	582	55	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			9,162	582	55	0	0	0	0
083	Speech Pathology			1,876	119	11	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			337,483	21,421	2,021	20,998	70,925	21,464	65,792
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			3,490	222	21	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 596,518	100%	\$ 596,518	\$ 35,603	\$ 3,341	\$ 20,998	\$ 70,925	\$ 21,464	\$ 65,792

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SAN FRANCISCO NURSING CENTER

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

Provider NPI:
1194716712

OSHPD Facility Number:
206382635

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 95% Of Total	Property Tax 5% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 566,520	95%							
	Property Tax (line 40)	29,998	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 23,097	\$ 23,097				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	7,979	298	0	\$ 8,277	\$ 7,861	\$ 416
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	9,799	989	0	10,788	10,245	542
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	9,799	943	0	10,741	10,201	540
083	Speech Pathology			0	2,006	673	0	2,679	2,544	135
085	Pharmacy			0	0	480	0	480	456	24
090	Laboratory			0	0	64	0	64	61	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	52	0	52	49	3
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	540,104	19,562	0	559,667	531,522	28,145
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	3,733	37	0	3,770	3,581	190
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 596,518	100%	\$ -	\$ 573,421	\$ 23,097	\$ -	\$ 596,518	\$ 566,520	\$ 29,998

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SAN FRANCISCO NURSING CENTER

Provider NPI:
1194716712

OSHPD Facility Number:
206382635

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. 64% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 14,737												
055	Interest - Other	33,292												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	482,546												
	Total Costs Allocable as Administration	530,575	64%											
167	CDPH Licensing Fees	12,417	1%											
168	Professional Liability Insurance	33,194	4%											
169	Quality Assurance Fees	256,873	31%											
174	Caregiver Training	0	0%											
	Total	833,059	100%						\$ 833,059					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 3,586	\$ 44,788	\$ 7,979	\$ 56,353	10,753	\$ 6,848	\$ 160	\$ 428	\$ 3,316	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	4,404	172,709	9,799	186,912	35,664	22,714	532	1,421	10,997	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	4,404	163,966	9,799	178,169	33,996	21,652	507	1,355	10,483	0
083	Speech Pathology			0	902	124,243	2,006	127,151	24,261	15,452	362	967	7,481	0
085	Pharmacy			0	0	90,705	0	90,705	17,307	11,023	258	690	5,337	0
090	Laboratory			0	0	12,063	0	12,063	2,302	1,466	34	92	710	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	9,760	0	9,760	1,862	1,186	28	74	574	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			2,148,429	662,865	346,399	540,104	3,697,797	705,565	449,374	10,517	28,114	217,560	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	1,678	1,661	3,733	7,072	1,349	859	20	54	416	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 833,059		\$ 2,148,429	\$ 677,838	\$ 966,293	\$ 573,421	\$ 4,365,981	\$ 833,059					
	Total Administrative Costs							\$ 833,059		\$ 530,575	\$ 12,417	\$ 33,194	\$ 256,873	\$ -
	Unit Cost Multiplier							0.19080683						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 73,707	\$ 5,699	\$ 23,097	\$ 102,503							
	TOTAL FACILITY COSTS							\$ 5,301,543						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SAN FRANCISCO NURSING CENTER

Provider NPI:
1194716712

OSHPD Facility Number:
206382635

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	816									
010	Housekeeping	72	72								
060	Laundry and Linen	450	450	450							
065	Dietary	1,520	1,520	1,520							
155	Social Services	460	460	460							
160	Activities	1,410	1,410	1,410							
165	Administration	495	495	495							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	171	171	171						56,353	56,353
077	Specialized Support Surfaces									0	0
080	Physical Therapy	210	210	210						186,912	186,912
081	Respiratory Therapy									0	0
082	Occupational Therapy	210	210	210						178,169	178,169
083	Speech Pathology	43	43	43						127,151	127,151
085	Pharmacy									90,705	90,705
090	Laboratory									12,063	12,063
095	Home Health Services									0	0
100	Other Ancillary Services									9,760	9,760
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	7,735	7,735	7,735	185,990	55,797	2,087,940	2,087,940	2,087,940	3,697,797	3,697,797
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	80	80	80						7,072	7,072
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	13,672	12,856	12,784	185,990	55,797	2,087,940	2,087,940	2,087,940	4,365,981	4,365,981
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 54,590 0.026145387	\$ 74,246 0.035559451			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 50,729 3.94593964	\$ 217,647 17.02496149	\$ 68,521 0.36841177	\$ 339,830 6.09046669	\$ 9,647 0.00462016	\$ 29,569 0.01416179	\$ 53,089 0.02542650	\$ 10,381 0.00237761	\$ 63,326 0.01450442
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 134,313 10.44749533	\$ 13,623 1.06564609	\$ 12,938 0.06956242	\$ 139,219 2.49509785	\$ 7,508 0.00359591	\$ 29,333 0.01404855	\$ - 0.00000000	\$ 5,699 0.00130532	\$ - 0.00000000
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 596,518 43.63063195	\$ 35,603 2.76933694	\$ 3,341 0.26132648	\$ 20,998 0.11289630	\$ 70,925 1.27112872	\$ 21,464 0.01028008	\$ 65,792 0.03151069	\$ - 0.00000000	\$ 23,097 0.00529030	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN FRANCISCO NURSING CENTER

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

Provider NPI:
1194716712

OSHPD Facility Number:
206382635

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	\$ 35,783	\$ 0	\$ 35,783	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,946	0	14,946	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	134,313	0	134,313	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 185,042	\$ 0	\$ 185,042	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 150,246	\$ 0	\$ 150,246	(Sch 3)
010	.20-.39	Fringe Benefits	6300	67,117	0	67,117	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	12,871	0	12,871	(Sch 4)
010		Housekeeping - Total	6300	\$ 230,234	\$ 0	\$ 230,234	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	14,855	0	14,855	(Sch 5)
025		Depreciation: Equipment	7140	15,679	0	15,679	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	2,265	0	2,265	(Sch 5)
035		Leases and Rentals	7200	533,721	0	533,721	(Sch 5)
040		Property Taxes	7300	57,013	(27,015)	29,998	(Sch 5)
045		Property Insurance	7400	14,737	0	14,737	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 33,292	\$ 0	\$ 33,292	(Sch 6)
057		Subtotal 005 - 055		\$ 1,086,838	\$ (27,015)	\$ 1,059,823	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 41,199	\$ 0	\$ 41,199	(Sch 3)
060	.20-.39	Fringe Benefits	6400	17,885	0	17,885	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	7,757	0	7,757	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 66,841	\$ 0	\$ 66,841	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 213,749	\$ 0	\$ 213,749	(Sch 3)
065	.20-.39	Fringe Benefits	6500	94,205	0	94,205	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	121,719	0	121,719	(Sch 4)
065		Dietary - Total	6500	\$ 429,673	\$ 0	\$ 429,673	
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		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	42,819	0	42,819	(Sch 4)
075		Patient Supplies - Total	8100	\$ 42,819	\$ 0	\$ 42,819	
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 NURSING CENTER

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

Provider NPI:
1194716712

OSHPD Facility Number:
206382635

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	170,291	0	170,291	(Sch 4)
080		Physical Therapy - Total	8200	\$ 170,291	\$ 0	\$ 170,291	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	161,548	0	161,548	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 161,548	\$ 0	\$ 161,548	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	123,748	0	123,748	(Sch 4)
083		Speech Pathology - Total	8280	\$ 123,748	\$ 0	\$ 123,748	
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	90,705	0	90,705	(Sch 4)
085		Pharmacy - Total	8300	\$ 90,705	\$ 0	\$ 90,705	
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	12,063	0	12,063	(Sch 4)
090		Laboratory - Total	8400	\$ 12,063	\$ 0	\$ 12,063	
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	9,760	0	9,760	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 9,760	\$ 0	\$ 9,760	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN FRANCISCO NURSING CENTER

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

Provider NPI:
1194716712

OSHPD Facility Number:
206382635

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		\$ 610,934	\$ 0	\$ 610,934	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,406,425	\$ 0	\$ 1,406,425	(Sch 2)
105	.20-.39	Fringe Benefits	6110	613,168	0	613,168	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	68,347	0	68,347	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,087,940	\$ 0	\$ 2,087,940	
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 NURSING CENTER

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

Provider NPI:
1194716712

OSHPD Facility Number:
206382635

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	740	0	740 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 740	\$ 0	\$ 740
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		\$ 2,088,680	\$ 0	\$ 2,088,680
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 38,594	\$ 0	\$ 38,594 (Sch 2)
155	.20-.39	Fringe Benefits	6600	15,996	0	15,996 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,212	0	2,212 (Sch 4)
155		Social Services - Total	6600	\$ 56,802	\$ 0	\$ 56,802

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN FRANCISCO NURSING CENTER

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

Provider NPI:
1194716712

OSHPD Facility Number:
206382635

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 51,193	\$ 0	\$ 51,193	(Sch 2)
160	.20-.39	Fringe Benefits	6700	23,053	0	23,053	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	13,099	0	13,099	(Sch 4)
160		Activities - Total	6700	\$ 87,345	\$ 0	\$ 87,345	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 119,488	\$ 0	\$ 119,488	(Sch 6)
165	.20-.39	Fringe Benefits	6900	56,231	0	56,231	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	306,827	0	306,827	(Sch 6)
165		Administration - Total	6900	\$ 482,546	\$ 0	\$ 482,546	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 43,302	\$ 0	\$ 43,302	(Sch 3)
166	.20-.39	Fringe Benefits	6900	20,024	0	20,024	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 63,326	\$ 0	\$ 63,326	
167		CDPH Licensing Fees	6900	\$ 12,417	\$ 0	\$ 12,417	(Sch 6)
168		Professional Liability Insurance	6900	\$ 33,194	\$ 0	\$ 33,194	(Sch 6)
169		Quality Assurance Fees	6900	\$ 256,873	\$ 0	\$ 256,873	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 36,791	\$ 0	\$ 36,791	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,298	0	16,298	(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	\$ 53,089	\$ 0	\$ 53,089	
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		\$ 1,045,592	\$ 0	\$ 1,045,592	
200		Total		\$ 5,328,558	\$ (27,015)	\$ 5,301,543	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 347,744	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN FRANCISCO NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1194716712		6
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 informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$347,744	\$347,744		

Provider Name							Fiscal Period		Provider NPI		Adjustments
SAN FRANCISCO NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1194716712		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENT TO REPORTED COSTS</u>											
2	10.5	040	4	8A-1	040	4	Property Taxes To adjust the reported property taxes to agree with the property tax statements. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$57,013	(\$27,015)	\$29,998	

Provider Name							Fiscal Period	Provider NPI	Adjustments	
SAN FRANCISCO NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1194716712	6	
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 REPORTED PATIENT DAYS</u>										
3	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	18,876	4	18,880
4	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 October 31, 2012 Report Date: November 30, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	14,686	(209)	14,477
5	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	112	112

Provider Name							Fiscal Period	Provider NPI		Adjustments
SAN FRANCISCO NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1194716712		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENT TO OTHER MATTERS</u>										
6	Not Reported			1	14	NA	Medi-Cal Overpayments 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	\$0	\$1,868	\$1,868