

**REPORT
ON THE
RATE SETTING AUDIT**

**ST. FRANCIS CONVALESCENT PAVILION
DALY CITY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1568647121**

**FISCAL PERIOD
DECEMBER 31, 2011**

**Audits Section – Santa Ana
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Margaret A. Varho
Audit Supervisor: Henry Igboke
Auditor: Ted Ha**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: June 16, 2013

Lois Mastrocola, CFO
Life Generations Healthcare
20371 Irvine Avenue, Suite 210
Newport Beach, CA 92660

ST. FRANCIS CONVALESCENT PAVILION
NATIONAL PROVIDER IDENTIFIER (NPI) 1568647121
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, patient days, and use of share of cost 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 Schedule

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.

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ST. FRANCIS CONVALESCENT PAVILION

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

Provider NPI:
1568647121

OSHPD Facility No.:
206410903

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	\$ 8,580,092	\$ 102.64
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 2,069,731	\$ 24.76
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,512,702	\$ 18.10
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 2,614,140	\$ 31.27
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 94,592	\$ 1.13
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 47,475	\$ 0.57
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 170,903	\$ 2.04
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 955,184	\$ 11.43
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 2,186,885	\$ 26.16
11	Cost of Routine Service/Audited Total Costs	\$ 18,599,755	\$ 18,231,704	\$ 218.10
12	Total Patient Days (Adj)	83,593	83,593	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 222.50	\$ 218.10	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 5)	61,655	11,318	
16	Medi-Cal Managed Care Days (Adj 6)		50,337	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ST. FRANCIS CONVALESCENT PAVILION

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

Provider NPI:
1568647121

OSHPD Facility No.:
206410903

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
ST. FRANCIS CONVALESCENT PAVILION

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

Provider NPI:
1568647121

OSHPD Facility No.:
206410903

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	\$ 262,880	\$ 262,880		
160	Activities	186,797		\$ 186,797	
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	663,018	0	0	663,018
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	613,727	0	0	613,727
083	Speech Pathology	93,619	0	0	93,619
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	8,130,415	262,880	186,797	8,580,092 *
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	\$ 9,950,456	\$ 262,880	\$ 186,797	\$ 9,950,456

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR**

Provider Name:
ST. FRANCIS CONVALESCENT PAVILION

Provider NPI:
1568647121

OSHPD Facility Number:
206410903

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	\$ 101,315	\$ 101,315										
010	Housekeeping	654,081	1,516	\$ 655,597									
060	Laundry and Linen	82,389	2,508	16,477	\$ 101,375								
065	Dietary	1,006,850	7,859	51,629	0	\$ 1,066,338							
155	Social Services	N/A	300	1,970	0	0	\$ 2,270						
160	Activities	N/A	3,813	25,051	0	0	0	\$ 28,864					
165	Administration	N/A	5,737	37,690	0	0	0	0		\$ 43,427	\$ 43,427		
166	Medical Records	144,720	596	3,914	0	0	0	0		149,230		\$ 149,230	
170	Inservice Education - Nursing	133,640	208	1,364	0	0	0	0	\$ 135,211				
	ANCILLARY SERVICES												
075	Patient Supplies		640	4,205	0	0	0	0	0	4,845	877	3,015	\$ 8,737
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,274	8,371	0	0	0	0	0	9,646	2,273	7,811	19,729
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,042	6,843	0	0	0	0	0	7,885	1,653	5,681	15,220
083	Speech Pathology		0	0	0	0	0	0	0	0	236	812	1,049
085	Pharmacy		0	0	0	0	0	0	0	0	1,389	4,774	6,163
090	Laboratory		0	0	0	0	0	0	0	0	249	856	1,106
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	277	950	1,227
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		75,821	498,084	101,375	1,066,338	2,270	28,864	135,211	1,907,963	36,464	125,304	2,069,731
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	26	34
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,122,995	\$ 101,315	\$ 655,597	\$ 101,375	\$ 1,066,338	\$ 2,270	\$ 28,864	\$ 135,211	\$ 1,930,338	\$ 43,427	\$ 149,230	\$ 2,122,995

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ST. FRANCIS CONVALESCENT PAVILION

Provider NPI:
1568647121

OSHPD Facility Number:
206410903

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	\$ 441,226	\$ 441,226										
010	Housekeeping	95,660	6,604	\$ 102,264									
060	Laundry and Linen	48,267	10,924	2,570	\$ 61,761								
065	Dietary	587,681	34,227	8,053	0	\$ 629,961							
155	Social Services	3,458	1,306	307	0	0	\$ 5,071						
160	Activities	6,172	16,607	3,908	0	0	0	\$ 26,687					
165	Administration	N/A	24,986	5,879	0	0	0	0		\$ 30,865	\$ 30,865		
166	Medical Records	30,998	2,595	611	0	0	0	0		34,203		\$ 34,203	
170	Inservice Education - Nursing	3,652	904	213	0	0	0	0	\$ 4,769				
ANCILLARY SERVICES													
075	Patient Supplies	322,602	2,787	656	0	0	0	0	0	326,045	624	691	\$ 327,360
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	188,561	5,550	1,306	0	0	0	0	0	195,416	1,615	1,790	198,822
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	979	4,537	1,067	0	0	0	0	0	6,583	1,175	1,302	9,061
083	Speech Pathology	416	0	0	0	0	0	0	0	416	168	186	770
085	Pharmacy	552,572	0	0	0	0	0	0	0	552,572	987	1,094	554,653
090	Laboratory	99,123	0	0	0	0	0	0	0	99,123	177	196	99,496
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	110,012	0	0	0	0	0	0	0	110,012	197	218	110,426
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	321,923	330,200	77,694	61,761	629,961	5,071	26,687	4,769	1,458,066	25,916	28,720	1,512,702 *
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	3,041	0	0	0	0	0	0	0	3,041	5	6	3,052
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,816,343	\$ 441,226	\$ 102,264	\$ 61,761	\$ 629,961	\$ 5,071	\$ 26,687	\$ 4,769	\$ 2,751,275	\$ 30,865	\$ 34,203	\$ 2,816,343

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ST. FRANCIS CONVALESCENT PAVILION

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

Provider NPI:
1568647121

OSHPD Facility Number:
206410903

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)	\$ 2,722,481	97%							
	Property Tax (line 40)	98,512	3%	\$ 2,820,993						
005	Plant Operations and Maintenance			4,275	\$ 4,275					
010	Housekeeping			42,161	64	\$ 42,225				
060	Laundry and Linen			69,734	106	1,061	\$ 70,901			
065	Dietary			218,500	332	3,325	0	\$ 222,157		
155	Social Services			8,336	13	127	0	0	\$ 8,476	
160	Activities			106,017	161	1,613	0	0	0	\$ 107,791
165	Administration			159,506	242	2,427	0	0	0	0
166	Medical Records			16,565	25	252	0	0	0	0
170	Inservice Education - Nursing			5,771	9	88	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			17,794	27	271	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			35,428	54	539	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			28,962	44	441	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
ROUTINE SERVICES										
105	Skilled Nursing Care			2,107,943	3,199	32,080	70,901	222,157	8,476	107,791
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	\$ 2,820,993	100%	\$ 2,820,993	\$ 4,275	\$ 42,225	\$ 70,901	\$ 222,157	\$ 8,476	\$ 107,791

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ST. FRANCIS CONVALESCENT PAVILION

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

Provider NPI:
1568647121

OSHPD Facility Number:
206410903

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 97% Of Total	Property Tax 3% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 2,722,481	97%							
	Property Tax (line 40)	98,512	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 162,176	\$ 162,176				
166	Medical Records				16,842		\$ 16,842			
170	Inservice Education - Nursing			\$ 5,868						
	ANCILLARY SERVICES									
075	Patient Supplies			0	18,092	3,276	340	\$ 21,709	\$ 20,951	\$ 758
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	36,021	8,488	882	45,391	43,806	1,585
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	29,447	6,174	641	36,262	34,996	1,266
083	Speech Pathology			0	0	883	92	975	940	34
085	Pharmacy			0	0	5,188	539	5,727	5,527	200
090	Laboratory			0	0	931	97	1,027	991	36
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1,033	107	1,140	1,100	40
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			5,868	2,558,415	136,175	14,142	2,708,731	2,614,140	94,592
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	29	3	32	30	1
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 2,820,993	100%	\$ 5,868	\$ 2,641,975	\$ 162,176	\$ 16,842	\$ 2,820,993	\$ 2,722,481	\$ 98,512

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ST. FRANCIS CONVALESCENT PAVILION

Provider NPI:
1568647121

OSHPD Facility Number:
206410903

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. 65% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 68,871												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	2,535,580												
	Total Costs Allocable as Administration	2,604,451	65%											
167	CDPH Licensing Fees	56,540	1%											
168	Professional Liability Insurance	203,535	5%											
169	Quality Assurance Fees	1,137,568	28%											
174	Caregiver Training	0	0%											
	Total	4,002,094	100%						\$ 4,002,094					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 4,845	\$ 326,045	\$ 18,092	\$ 348,982	80,853	\$ 52,617	\$ 1,142	\$ 4,112	\$ 22,982	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			663,018	9,646	195,416	36,021	904,101	209,464	136,314	2,959	10,653	59,539	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			613,727	7,885	6,583	29,447	657,643	152,364	99,154	2,153	7,749	43,309	0
083	Speech Pathology			93,619	0	416	0	94,035	21,786	14,178	308	1,108	6,193	0
085	Pharmacy			0	0	552,572	0	552,572	128,021	83,313	1,809	6,511	36,389	0
090	Laboratory			0	0	99,123	0	99,123	22,965	14,945	324	1,168	6,528	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	110,012	0	110,012	25,488	16,587	360	1,296	7,245	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			8,580,092	1,907,963	1,458,066	2,558,415	14,504,535	3,360,447	2,186,885	47,475	170,903	955,184	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	3,041	0	3,041	705	458	10	36	200	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 4,002,094		\$ 9,950,456	\$ 1,930,338	\$ 2,751,275	\$ 2,641,975	\$ 17,274,043	\$ 4,002,094					
	Total Administrative Costs							\$ 4,002,094		\$ 2,604,451	\$ 56,540	\$ 203,535	\$ 1,137,568	\$ -
	Unit Cost Multiplier							0.23168253						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 192,657	\$ 65,068	\$ 179,018	\$ 436,744							
	TOTAL FACILITY COSTS							\$ 21,712,881						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ST. FRANCIS CONVALESCENT PAVILION

Provider NPI:
1568647121

OSHPD Facility Number:
206410903

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 3)	Plant Ops (SQ FT) 5 (Adj 3)	Hskpng (SQ FT) 10 (Adjs 3,4)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	80									
010	Housekeeping	789	789								
060	Laundry and Linen	1,305	1,305	1,305							
065	Dietary	4,089	4,089	4,089							
155	Social Services	156	156	156							
160	Activities	1,984	1,984	1,984							
165	Administration	2,985	2,985	2,985							
166	Medical Records	310	310	310							
170	Inservice Education - Nursing	108	108	108							
	ANCILLARY SERVICES										
075	Patient Supplies	333	333	333						348,982	348,982
077	Specialized Support Surfaces									0	0
080	Physical Therapy	663	663	663						904,101	904,101
081	Respiratory Therapy									0	0
082	Occupational Therapy	542	542	542						657,643	657,643
083	Speech Pathology									94,035	94,035
085	Pharmacy									552,572	552,572
090	Laboratory									99,123	99,123
095	Home Health Services									0	0
100	Other Ancillary Services									110,012	110,012
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	39,448	39,448	39,448	825,050	247,515	8,452,338	8,452,338	8,452,338	14,504,535	14,504,535
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									3,041	3,041
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	52,792	52,712	51,923	825,050	247,515	8,452,338	8,452,338	8,452,338	17,274,043	17,274,043
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 262,880 0.031101454	\$ 186,797 0.022100039			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 101,315 1.92204811	\$ 655,597 12.62634085	\$ 101,375 0.12287091	\$ 1,066,338 4.30817673	\$ 2,270 0.00026851	\$ 28,864 0.00341491	\$ 135,211 0.01599690	\$ 43,427 0.00251400	\$ 149,230 0.00863897
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 441,226 8.37050387	\$ 102,264 1.96953812	\$ 61,761 0.07485698	\$ 629,961 2.54514446	\$ 5,071 0.00059996	\$ 26,687 0.00315731	\$ 4,769 0.00056419	\$ 30,865 0.00178679	\$ 34,203 0.00198005
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 2,820,993 53.43599409	\$ 4,275 0.08109879	\$ 42,225 0.81322316	\$ 70,901 0.08593547	\$ 222,157 0.89754828	\$ 8,476 0.00100274	\$ 107,791 0.01275284	\$ 5,868 0.00069421	\$ 162,176 0.00938842	\$ 16,842 0.00097501

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ST. FRANCIS CONVALESCENT PAVILION

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

Provider NPI:
1568647121

OSHPD Facility Number:
206410903

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	\$ 78,640	\$ 0	\$ 78,640	(Sch 3)
005	.20-.39	Fringe Benefits	6200	22,675	0	22,675	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	441,226	0	441,226	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 542,541	\$ 0	\$ 542,541	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 502,673	\$ 0	\$ 502,673	(Sch 3)
010	.20-.39	Fringe Benefits	6300	151,408	0	151,408	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	95,660	0	95,660	(Sch 4)
010		Housekeeping - Total	6300	\$ 749,741	\$ 0	\$ 749,741	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 1,570	\$ 0	\$ 1,570	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	325,027	0	325,027	(Sch 5)
025		Depreciation: Equipment	7140	158,240	0	158,240	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	2,237,644	0	2,237,644	(Sch 5)
040		Property Taxes	7300	98,512	0	98,512	(Sch 5)
045		Property Insurance	7400	68,871	0	68,871	(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		\$ 4,182,146	\$ 0	\$ 4,182,146	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 63,071	\$ 0	\$ 63,071	(Sch 3)
060	.20-.39	Fringe Benefits	6400	19,318	0	19,318	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	48,267	0	48,267	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 130,656	\$ 0	\$ 130,656	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 777,643	\$ 0	\$ 777,643	(Sch 3)
065	.20-.39	Fringe Benefits	6500	229,207	0	229,207	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	587,681	0	587,681	(Sch 4)
065		Dietary - Total	6500	\$ 1,594,531	\$ 0	\$ 1,594,531	
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	322,602	0	322,602	(Sch 4)
075		Patient Supplies - Total	8100	\$ 322,602	\$ 0	\$ 322,602	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ST. FRANCIS CONVALESCENT PAVILION

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

Provider NPI:
1568647121

OSHPD Facility Number:
206410903

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	\$ 19,176	\$ 0	\$ 19,176	(Sch 2)
080	.20-.39	Fringe Benefits	8200	5,928	0	5,928	(Sch 2)
080	.79	Agency Staff	8200	637,914	0	637,914	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	188,561	0	188,561	(Sch 4)
080		Physical Therapy - Total	8200	\$ 851,579	\$ 0	\$ 851,579	
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	\$ 33,086	\$ 0	\$ 33,086	(Sch 2)
082	.20-.39	Fringe Benefits	8250	9,978	0	9,978	(Sch 2)
082	.79	Agency Staff	8250	570,663	0	570,663	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	979	0	979	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 614,706	\$ 0	\$ 614,706	
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	93,619	0	93,619	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	416	0	416	(Sch 4)
083		Speech Pathology - Total	8280	\$ 94,035	\$ 0	\$ 94,035	
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	552,572	0	552,572	(Sch 4)
085		Pharmacy - Total	8300	\$ 552,572	\$ 0	\$ 552,572	
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	99,123	0	99,123	(Sch 4)
090		Laboratory - Total	8400	\$ 99,123	\$ 0	\$ 99,123	
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	91,277	18,735	110,012	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 91,277	\$ 18,735	\$ 110,012	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ST. FRANCIS CONVALESCENT PAVILION

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

Provider NPI:
1568647121

OSHPD Facility Number:
206410903

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		\$ 2,625,894	\$ 18,735	\$ 2,644,629	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 6,301,448	\$ 0	\$ 6,301,448	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,828,967	0	1,828,967	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	321,923	0	321,923	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 8,452,338	\$ 0	\$ 8,452,338	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ST. FRANCIS CONVALESCENT PAVILION

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

Provider NPI:
1568647121

OSHPD Facility Number:
206410903

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	3,041	0	3,041 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,041	\$ 0	\$ 3,041
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		\$ 8,455,379	\$ 0	\$ 8,455,379
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 204,103	\$ 0	\$ 204,103 (Sch 2)
155	.20-.39	Fringe Benefits	6600	58,777	0	58,777 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	22,193	(18,735)	3,458 (Sch 4)
155		Social Services - Total	6600	\$ 285,073	\$ (18,735)	\$ 266,338

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ST. FRANCIS CONVALESCENT PAVILION

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

Provider NPI:
1568647121

OSHPD Facility Number:
206410903

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	\$ 143,592	\$ 0	\$ 143,592	(Sch 2)
160	.20-.39	Fringe Benefits	6700	43,205	0	43,205	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,172	0	6,172	(Sch 4)
160		Activities - Total	6700	\$ 192,969	\$ 0	\$ 192,969	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 558,550	\$ 0	\$ 558,550	(Sch 6)
165	.20-.39	Fringe Benefits	6900	156,182	0	156,182	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	2,154,756	(333,908)	1,820,848	(Sch 6)
165		Administration - Total	6900	\$ 2,869,488	\$ (333,908)	\$ 2,535,580	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 113,096	\$ 0	\$ 113,096	(Sch 3)
166	.20-.39	Fringe Benefits	6900	31,624	0	31,624	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	30,998	0	30,998	(Sch 4)
166		Medical Records - Total	6900	\$ 175,718	\$ 0	\$ 175,718	
167		CDPH Licensing Fees	6900	\$ 56,540	\$ 0	\$ 56,540	(Sch 6)
168		Professional Liability Insurance	6900	\$ 203,535	\$ 0	\$ 203,535	(Sch 6)
169		Quality Assurance Fees	6900	\$ 1,137,568	\$ 0	\$ 1,137,568	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 103,161	\$ 0	\$ 103,161	(Sch 3)
170	.20-.39	Fringe Benefits	6800	30,479	0	30,479	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	3,652	0	3,652	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 137,292	\$ 0	\$ 137,292	
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		\$ 5,058,183	\$ (352,643)	\$ 4,705,540	
200		Total		\$ 22,046,789	\$ (333,908)	\$ 21,712,881	

210	0.24	Total Facility Group Health Insurance (Adj 7) *	6900			\$ 520,734	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		Provider NPI		Adjustments
ST. FRANCIS CONVALESCENT PAVILION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1568647121		7
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>RECLASSIFICATION OF REPORTED COSTS</u>											
1	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$91,277	\$18,735	\$110,012	
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	22,193	(18,735)	3,458	
							To reclassify patient transportation cost to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2203.2, 2300, 2302.4 and 2302.8				

Provider Name							Fiscal Period		Provider NPI		Adjustments
ST. FRANCIS CONVALESCENT PAVILION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1568647121		7
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	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Life Generations Healthcare Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$2,154,756	(\$333,908)	\$1,820,848	

Provider Name							Fiscal Period		Provider NPI		Adjustments
ST. FRANCIS CONVALESCENT PAVILION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1568647121		7
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 STATISTICS</u>											
3	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care (Square Feet)	39,615	(167)	39,448	
	10.7	175	1	7	N/A	N/A	Total - Square Feet	52,959	(167)	52,792	
	10.7	175	2	7	N/A	N/A	Total - Square Feet	52,879	(167)	52,712	
	10.7	175	3	7	N/A	N/A	Total - Square Feet	48,001	(167)	47,834 *	
							To adjust square footage statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
4	10.7	065	0	7	065		Dietary (Square Feet)	0	4,089	4,089	
							Total - Square Feet	* 47,834	4,089	51,923	
							To include dietary statistics for proper cost allocation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300, 2304, and 2328				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
ST. FRANCIS CONVALESCENT PAVILION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1568647121	7		
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 MEDI-CAL SETTLEMENT DATA											
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 December 31, 2012 Report Date: January 17, 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	61,655	(50,337)	11,318	
6	4.1	5	2	1	16	N/A	Medi-Cal Managed Care Days To adjust 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	50,337	50,337	

Provider Name							Fiscal Period			Provider NPI		Adjustments
ST. FRANCIS CONVALESCENT PAVILION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1568647121		7
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>												
7	Not Reported			8	210	N/A	Facility Group Health Insurance To identify Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 AND 413.24 / CMS Pub. 15-1, Section 2300 and 2304			\$0	\$520,734	\$520,734