

**REPORT
ON THE
RATE SETTING AUDIT**

**ST JUDE CARE CENTER
MANTECA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER:
1629097761**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kvick
Audit Supervisor: Kelly Ostrom
Auditor: Kristin Bone**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 17, 2013

Christopher Monroe, Administrator
St Jude Care Center
469 East North Street
Manteca, CA 95336

ST JUDE CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1629097761
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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, 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 that include a summary of the total due the State in the amount of \$85,288, which resulted from Medi-Cal overpayments

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Sacramento at (916) 650-6994.

Original Signed By

Robert Kvick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ST. JUDE CARE CENTER

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

Provider NPI:
1629097761

OSHPD Facility No.:
206390973

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	\$ 2,422,433	\$ 85.33
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 642,452	\$ 22.63
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 574,314	\$ 20.23
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 363,662	\$ 12.81
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 6,216	\$ 0.22
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 25,307	\$ 0.89
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 50,945	\$ 1.79
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 322,398	\$ 11.36
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 339,147	\$ 11.95
11	Cost of Routine Service/Audited Total Costs	\$ 4,715,247.00	\$ 4,746,875	\$ 167.20
12	Total Patient Days (Adj 17)	28,243	28,390	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 166.95	\$ 167.20	
14	Overpayments (Adj 19,20)		\$ 85,288	
15	Medi-Cal Days (Adj 18)	25,240	23,042	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ST. JUDE CARE CENTER

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

Provider NPI:
1629097761

OSHPD Facility No.:
206390973

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. JUDE CARE CENTER

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

Provider NPI:
1629097761

OSHPD Facility No.:
206390973

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 36,142	\$ 36,142		
160	Activities	68,200		\$ 68,200	
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	2,318,091	36,142	68,200	2,422,433 *
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	\$ 2,422,433	\$ 36,142	\$ 68,200	\$ 2,422,433

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ST. JUDE CARE CENTER

Provider NPI:
1629097761

OSHPD Facility Number:
206390973

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	\$ 41,445	\$ 41,445										
010	Housekeeping	238,494	482	\$ 238,976									
060	Laundry and Linen	30,085	2,400	14,001	\$ 46,486								
065	Dietary	288,363	6,247	36,447	0	\$ 331,057							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	3,363	19,620	0	0	0	0		\$ 22,983	\$ 22,983		
166	Medical Records	28,574	0	0	0	0	0	0		28,574		\$ 28,574	
170	Inservice Education - Nursing	58,467	0	0	0	0	0	0	\$ 58,467				
ANCILLARY SERVICES													
075	Patient Supplies		361	2,103	0	0	0	0	0	2,464	110	137	\$ 2,711
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,078	12,122	0	0	0	0	0	14,200	1,402	1,743	17,345
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		504	2,938	0	0	0	0	0	3,442	456	567	4,464
083	Speech Pathology		944	5,507	0	0	0	0	0	6,451	486	604	7,541
085	Pharmacy		0	0	0	0	0	0	0	0	345	429	773
090	Laboratory		1,084	6,326	0	0	0	0	0	7,410	223	278	7,912
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	146	182	328
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		23,718	138,370	46,486	331,057	0	0	58,467	598,098	19,772	24,582	642,452 *
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		264	1,541	0	0	0	0	0	1,806	43	53	1,901
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 685,428	\$ 41,445	\$ 238,976	\$ 46,486	\$ 331,057	\$ -	\$ -	\$ 58,467	\$ 633,871	\$ 22,983	\$ 28,574	\$ 685,428

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ST. JUDE CARE CENTER

Provider NPI:
1629097761

OSHPD Facility Number:
206390973

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 204,195	\$ 204,195										
010	Housekeeping	5,572	2,373	\$ 7,945									
060	Laundry and Linen	26,545	11,824	465	\$ 38,834								
065	Dietary	228,079	30,780	1,212	0	\$ 260,071							
155	Social Services	494	0	0	0	0	\$ 494						
160	Activities	8,017	0	0	0	0	0	\$ 8,017					
165	Administration	N/A	16,570	652	0	0	0	0		\$ 17,222	\$ 17,222		
166	Medical Records	32,703	0	0	0	0	0	0		32,703		\$ 32,703	
170	Inservice Education - Nursing	234	0	0	0	0	0	0	\$ 234				
ANCILLARY SERVICES													
075	Patient Supplies	13,576	1,776	70	0	0	0	0	0	15,422	82	157	\$ 15,661
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	229,283	10,238	403	0	0	0	0	0	239,924	1,051	1,995	242,969
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	78,411	2,481	98	0	0	0	0	0	80,990	342	649	81,980
083	Speech Pathology	74,452	4,651	183	0	0	0	0	0	79,286	364	691	80,342
085	Pharmacy	67,849	0	0	0	0	0	0	0	67,849	258	491	68,598
090	Laboratory	19,645	5,343	210	0	0	0	0	0	25,198	167	318	25,683
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	28,786	0	0	0	0	0	0	0	28,786	110	208	29,104
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	102,256	116,857	4,600	38,834	260,071	494	8,017	234	531,364	14,816	28,134	574,314 *
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	2,462	1,302	51	0	0	0	0	0	3,815	32	61	3,908
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,122,559	\$ 204,195	\$ 7,945	\$ 38,834	\$ 260,071	\$ 494	\$ 8,017	\$ 234	\$ 1,072,634	\$ 17,222	\$ 32,703	\$ 1,122,559

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ST. JUDE CARE CENTER

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

Provider NPI:
1629097761

OSHPD Facility Number:
206390973

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)	\$ 422,498	98%							
	Property Tax (line 40)	7,222	2%	\$ 429,720						
005	Plant Operations and Maintenance			16,993	\$ 16,993					
010	Housekeeping			4,796	197	\$ 4,994				
060	Laundry and Linen			23,899	984	293	\$ 25,176			
065	Dietary			62,215	2,561	762	0	\$ 65,538		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			33,492	1,379	410	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			3,590	148	44	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			20,693	852	253	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,016	206	61	0	0	0	0
083	Speech Pathology			9,401	387	115	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			10,798	445	132	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			236,197	9,725	2,891	25,176	65,538	0	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			2,631	108	32	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 429,720	100%	\$ 429,720	\$ 16,993	\$ 4,994	\$ 25,176	\$ 65,538	\$ -	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ST. JUDE CARE CENTER

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

Provider NPI:
1629097761

OSHPD Facility Number:
206390973

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 98% Of Total	Property Tax 2% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 422,498	98%							
	Property Tax (line 40)	7,222	2%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 35,281	\$ 35,281				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,782	169	0	\$ 3,951	\$ 3,885	\$ 66
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	21,798	2,152	0	23,950	23,547	403
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	5,283	700	0	5,983	5,883	101
083	Speech Pathology			0	9,903	746	0	10,649	10,470	179
085	Pharmacy			0	0	529	0	529	520	9
090	Laboratory			0	11,375	343	0	11,718	11,521	197
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	225	0	225	221	4
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	339,526	30,352	0	369,878	363,662	6,216
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	2,772	65	0	2,837	2,789	48
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 429,720	100%	\$ -	\$ 394,439	\$ 35,281	\$ -	\$ 429,720	\$ 422,498	\$ 7,222

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ST. JUDE CARE CENTER

Provider NPI:
1629097761

OSHPD Facility Number:
206390973

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. 46% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 44% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 5,185												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	389,039												
	Total Costs Allocable as Administration	394,224	46%											
167	CDPH Licensing Fees	29,417	3%											
168	Professional Liability Insurance	59,218	7%											
169	Quality Assurance Fees	374,755	44%											
174	Caregiver Training	0	0%											
	Total	857,614	100%						\$ 857,614					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,464	\$ 15,422	\$ 3,782	\$ 21,668	4,108	\$ 1,888	\$ 141	\$ 284	\$ 1,795	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	14,200	239,924	21,798	275,921	52,314	24,047	1,794	3,612	22,860	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	3,442	80,990	5,283	89,715	17,010	7,819	583	1,175	7,433	0
083	Speech Pathology			0	6,451	79,286	9,903	95,640	18,133	8,335	622	1,252	7,924	0
085	Pharmacy			0	0	67,849	0	67,849	12,864	5,913	441	888	5,621	0
090	Laboratory			0	7,410	25,198	11,375	43,983	8,339	3,833	286	576	3,644	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	28,786	0	28,786	5,458	2,509	187	377	2,385	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			2,422,433	598,098	531,364	339,526	3,891,421	737,798	339,147	25,307	50,945	322,398	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	1,806	3,815	2,772	8,392	1,591	731	55	110	695	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 857,614		\$ 2,422,433	\$ 633,871	\$ 1,072,634	\$ 394,439	\$ 4,523,377	\$ 857,614					
	Total Administrative Costs							\$ 857,614		\$ 394,224	\$ 29,417	\$ 59,218	\$ 374,755	\$ -
	Unit Cost Multiplier							0.18959597						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 51,557	\$ 49,925	\$ 35,281	\$ 136,763							
	TOTAL FACILITY COSTS							\$ 5,517,754						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ST. JUDE CARE CENTER

Provider NPI:
1629097761

OSHPD Facility Number:
206390973

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 14)	Plant Ops (SQ FT) 5 (Adj 14)	Hskpng (SQ FT) 10 (Adj 14)	Laundry (LBS) 60 (Adj 15)	Dietary (MEALS) 65 (Adj 16)	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	620									
010	Housekeeping	175	175								
060	Laundry and Linen	872	872	872							
065	Dietary	2,270	2,270	2,270							
155	Social Services										
160	Activities										
165	Administration	1,222	1,222	1,222							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	131	131	131						21,668	21,668
077	Specialized Support Surfaces									0	0
080	Physical Therapy	755	755	755						275,921	275,921
081	Respiratory Therapy									0	0
082	Occupational Therapy	183	183	183						89,715	89,715
083	Speech Pathology	343	343	343						95,640	95,640
085	Pharmacy									67,849	67,849
090	Laboratory	394	394	394						43,983	43,983
095	Home Health Services									0	0
100	Other Ancillary Services									28,786	28,786
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,618	8,618	8,618	279,340	83,802	2,420,347	2,420,347	2,420,347	3,891,421	3,891,421
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	96	96	96						8,392	8,392
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	15,679	15,059	14,884	279,340	83,802	2,420,347	2,420,347	2,420,347	4,523,377	4,523,377
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 36,142 0.01493257	\$ 68,200 0.028177778			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 41,445 2.75217478	\$ 238,976 16.05587413	\$ 46,486 0.16641232	\$ 331,057 3.95046981	\$ - 0.00000000	\$ - 0.00000000	\$ 58,467 0.02415645	\$ 22,983 0.00508104	\$ 28,574 0.00631696
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 204,195 13.55966532	\$ 7,945 0.53379074	\$ 38,834 0.13902232	\$ 260,071 3.10340022	\$ 494 0.00020410	\$ 8,017 0.00331234	\$ 234 0.00009668	\$ 17,222 0.00380738	\$ 32,703 0.00722978
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 429,720 27.40736016	\$ 16,993 1.12839918	\$ 4,994 0.33551182	\$ 25,176 0.09012583	\$ 65,538 0.78205515	\$ - 0.00000000	\$ - 0.00000000	\$ - 0.00000000	\$ 35,281 0.00779964	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

ST. JUDE CARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1629097761

OSHPD Facility Number:

206390973

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	\$ 30,131	\$ 0	\$ 30,131	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,314	0	11,314	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	193,448	10,747	204,195	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 234,893	\$ 10,747	\$ 245,640	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 128,563	\$ 0	\$ 128,563	(Sch 3)
010	.20-.39	Fringe Benefits	6300	49,893	0	49,893	(Sch 3)
010	.79	Agency Staff	6300	60,038	0	60,038	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	5,572	0	5,572	(Sch 4)
010		Housekeeping - Total	6300	\$ 244,066	\$ 0	\$ 244,066	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 828	\$ 0	\$ 828	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	1,965	0	1,965	(Sch 5)
025		Depreciation: Equipment	7140	978	0	978	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	409,883	8,844	418,727	(Sch 5)
040		Property Taxes	7300	18,243	(11,021)	7,222	(Sch 5)
045		Property Insurance	7400	5,185	0	5,185	(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		\$ 916,041	\$ 8,570	\$ 924,611	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 17,199	\$ 0	\$ 17,199	(Sch 3)
060	.20-.39	Fringe Benefits	6400	4,376	0	4,376	(Sch 3)
060	.79	Agency Staff	6400	8,510	0	8,510	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	26,545	0	26,545	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 56,630	\$ 0	\$ 56,630	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 207,440	\$ 0	\$ 207,440	(Sch 3)
065	.20-.39	Fringe Benefits	6500	80,923	0	80,923	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	228,079	0	228,079	(Sch 4)
065		Dietary - Total	6500	\$ 516,442	\$ 0	\$ 516,442	
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	13,576	0	13,576	(Sch 4)
075		Patient Supplies - Total	8100	\$ 13,576	\$ 0	\$ 13,576	
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. JUDE CARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1629097761

OSHPD Facility Number:

206390973

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	229,283	0	229,283	(Sch 4)
080		Physical Therapy - Total	8200	\$ 229,283	\$ 0	\$ 229,283	
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	78,411	0	78,411	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 78,411	\$ 0	\$ 78,411	
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	74,452	0	74,452	(Sch 4)
083		Speech Pathology - Total	8280	\$ 74,452	\$ 0	\$ 74,452	
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	67,849	0	67,849	(Sch 4)
085		Pharmacy - Total	8300	\$ 67,849	\$ 0	\$ 67,849	
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	19,645	0	19,645	(Sch 4)
090		Laboratory - Total	8400	\$ 19,645	\$ 0	\$ 19,645	
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	28,786	0	28,786	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 28,786	\$ 0	\$ 28,786	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

ST. JUDE CARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1629097761

OSHPD Facility Number:

206390973

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		\$ 512,002	\$ 0	\$ 512,002	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,696,138	\$ 0	\$ 1,696,138	(Sch 2)
105	.20-.39	Fringe Benefits	6110	621,953	0	621,953	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	102,812	(556)	102,256	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,420,903	\$ (556)	\$ 2,420,347	
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. JUDE CARE CENTER

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

Provider NPI:
1629097761

OSHPD Facility Number:
206390973

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

ST. JUDE CARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1629097761

OSHPD Facility Number:

206390973

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	2,462	0	2,462 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,462	\$ 0	\$ 2,462
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		\$ 2,423,365	\$ (556)	\$ 2,422,809
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 27,123	\$ 0	\$ 27,123 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,019	0	9,019 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	494	0	494 (Sch 4)
155		Social Services - Total	6600	\$ 36,636	\$ 0	\$ 36,636

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

ST. JUDE CARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1629097761

OSHPD Facility Number:

206390973

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	\$ 48,487	\$ 0	\$ 48,487	(Sch 2)
160	.20-.39	Fringe Benefits	6700	19,713	0	19,713	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,917	100	8,017	(Sch 4)
160		Activities - Total	6700	\$ 76,117	\$ 100	\$ 76,217	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 197,918	\$ 0	\$ 197,918	(Sch 6)
165	.20-.39	Fringe Benefits	6900	68,974	0	68,974	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	146,669	(24,522)	122,147	(Sch 6)
165		Administration - Total	6900	\$ 413,561	\$ (24,522)	\$ 389,039	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 21,152	\$ 0	\$ 21,152	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,422	0	7,422	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	32,703	0	32,703	(Sch 4)
166		Medical Records - Total	6900	\$ 61,277	\$ 0	\$ 61,277	
167		CDPH Licensing Fees	6900	\$ 29,417	\$ 0	\$ 29,417	(Sch 6)
168		Professional Liability Insurance	6900	\$ 59,218	\$ 0	\$ 59,218	(Sch 6)
169		Quality Assurance Fees	6900	\$ 374,755	\$ 0	\$ 374,755	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 42,364	\$ 0	\$ 42,364	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,103	0	16,103	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	234	0	234	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 58,701	\$ 0	\$ 58,701	
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		\$ 1,109,682	\$ (24,422)	\$ 1,085,260	
200		Total		\$ 5,534,162	\$ (16,408)	\$ 5,517,754	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 205,304	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
ST. JUDE CARE CENTER

Provider NPI:
1629097761

OSHPD Facility Number:
206390973

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

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$16,408)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(8,087)</u>	<u>(2,934)</u>	<u>(556)</u>	<u>(1,500)</u>

Provider Name:
ST. JUDE CARE CENTER

Provider NPI:
1629097761

OSHPD Facility Number:
206390973

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

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	(390)	(62)	(1,612)	(1,217)	(50)	0	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
ST JUDE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1629097761		20
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>												
1A	Not Reported			8	210		Total Facility Group Health Insurance To include 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	\$205,304	\$205,304		

Provider Name							Fiscal Period	Provider NPI	Adjustments	
ST JUDE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1629097761	20	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
1	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$193,448	\$151	\$193,599 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	146,669	(151)	146,518 *
							To reclassify maintenance expense to the appropriate cost center for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8			
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	* \$193,599	\$10,596	\$204,195
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 146,518	(10,596)	135,922 *
							To reclassify maintenance expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8			
3	10.5	035	4	8A-1	035	4	Leases and Rentals	\$409,883	\$8,844	\$418,727
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 135,922	(8,844)	127,078 *
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501			
4	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	\$7,917	\$100	\$8,017
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 127,078	(100)	126,978 *
							To reclassify activities gift cards to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8			

Provider Name							Fiscal Period	Provider NPI		Adjustments
ST JUDE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1629097761		20
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>										
5	10.5	040	4	8A-1	040	4	Property Taxes	\$18,243		
							To eliminate property tax expense for adjoining vacant lot not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3, 2105, and 2122.2F		(\$8,087)	
6							To eliminate property tax expense not related to current fiscal period. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(2,934)	\$7,222
									(\$11,021)	
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To adjust provider's reclassification of costs to agree with the provider's workpaper and supporting invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$102,812	(\$556)	\$102,256
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$126,978		
							To eliminate legal retainer fees not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105		(\$1,500)	
9							To eliminate Georgia Mills expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		(390)	
10							To eliminate penalties and/or fines not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3, 2300, and 2304		(62)	\$125,026 *
									(\$1,952)	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ST JUDE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1629097761		20
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 COSTS</u>											
11	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$125,026		
							To eliminate Chase credit card expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)			(\$1,612)	
12							To eliminate American Express credit card expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)			(1,217)	
13							To eliminate penalties and/or fines not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3, 2300, and 2304			(50)	
										(\$2,879)	\$122,147

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ST JUDE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1629097761		20
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 STATISTICS</u>											
14	10.7	005	1	7	005	Plant Operations and Maintenance (Square Feet)	0	620	620		
	10.7	010	1,2	7	010	Housekeeping	0	175	175		
	10.7	060	1,2,3	7	060	Laundry and Linen	0	872	872		
	10.7	065	1,2,3	7	065	Dietary	0	2,270	2,270		
	10.7	075	1,2,3	7	075	Patient Supplies	0	131	131		
	10.7	080	1,2,3	7	080	Physical Therapy	0	755	755		
	10.7	082	1,2,3	7	082	Occupational Therapy	0	183	183		
	10.7	083	1,2,3	7	083	Speech Pathology	0	343	343		
	10.7	090	1,2,3	7	090	Laboratory	0	394	394		
	10.7	105	1,2,3	7	105	Skilled Nursing Care	0	8,618	8,618		
	10.7	140	1,2,3	7	140	Beauty and Barber	0	96	96		
	10.7	165	1,2,3	7	165	Administration	0	1,222	1,222		
	10.7	175	1	7	N/A	N/A	0	15,679	15,679		
	10.7	175	2	7	N/A	N/A	0	15,059	15,059		
	10.7	175	3	7	N/A	N/A	0	14,884	14,884		
Total Statistics Capital - Square Feet Total Statistics Plant Operations and Maintenance - Square Feet Total Statistics Housekeeping - Square Feet To include square feet statistics to agree with the filed Medicare cost report and for compliance with AB1629 requirements. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14126.023 / CCR Title 22, Section 97019											
15	10.7	105	4	7	105	Skilled Nursing Care	0	279,340	279,340		
To adjust pounds of laundry statistics to agree with the Medicare Cost Report in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											
16	10.7	105	5	7	105	Skilled Nursing Care	0	83,802	83,802		
To adjust meals served statistics to agree with the Medicare Cost Report in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											

Provider Name							Fiscal Period	Provider NPI		Adjustments
ST JUDE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1629097761		20
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>										
17	4.1	5	6	1	12	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	28,243	147	28,390	
18	4.1	5	2	1	15	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 April 15, 2013 Report Date: April 23, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	25,240	(2,198)	23,042	

Provider Name							Fiscal Period			Provider NPI		Adjustments
ST JUDE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1629097761		20
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>												
19	Not Reported			1	14		Overpayments			\$0		
							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			\$70,211		
20							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 W&I Section 14126.023, CCR Title 22 Section 51047			15,077		
										\$85,288	\$85,288	