

**REPORT
ON THE
RATE SETTING AUDIT**

**ALL SAINTS HEALTHCARE
NORTH HOLLYWOOD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1477645927**

**FISCAL PERIOD ENDED
JUNE 30, 2012**

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

**Section Chief: Allen Dervi
Audit Supervisor: Debra K. Blake
Auditor: Loan Vuong**



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



EDMUND G. BROWN JR.
GOVERNOR

April 17, 2014

John Paul Sensibile, Administrator
All Saints Healthcare
11810 Saticoy Street
North Hollywood, CA 91605

ALL SAINTS HEALTHCARE
NATIONAL PROVIDER IDENTIFIER (NPI) 1477645927
FISCAL PERIOD ENDED JUNE 30, 2012

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 \$20,433, 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.

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:

Lisa Alder, Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
MS 0017
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.

John Paul Sensibile
Page 3

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

Allen Dervi, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ALL SAINTS HEALTHCARE

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1477645927

OSHPD Facility No.:
206190021

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	\$ 0	\$ 0.00
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
11	Cost of Routine Service/Audited Total Costs	\$ 0	\$ 0	\$ 0.00
12	Total Patient Days (Adj)	0	0	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 0	\$ 0	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj)	0	0	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
21	Medi-Cal Days (Adj)	0	0	
MENTALLY DISORDERED CARE				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj)	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj)	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj)	\$ 0	\$ 0	
30	Medi-Cal Days (Adj)	0	0	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 5,275,693	\$ 264.60
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 721,360	\$ 36.18
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 1,745,257	\$ 87.53
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 944,665	\$ 47.38
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 34,342	\$ 1.72
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 12,820	\$ 0.64
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 43,184	\$ 2.17
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 105,805	\$ 5.31
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 791,005	\$ 39.67
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 9,584,131	\$ 9,674,131	\$ 485.21
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	19,938	19,938	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 480.70	\$ 485.21	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ (18,085)	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ALL SAINTS HEALTHCARE

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1477645927

OSHPD Facility No.:
206190021

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
45	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 10,994,462	\$ 11,179,236	
46	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 5,474,004	\$ 5,088,240	
47	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 16,468,466	\$ 16,267,476	
48	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	23,368	23,368	
49	Cost Per Patient Day (Cost Divided by Days)	\$ 704.74	\$ 696.14	
50	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ (2,348)	
TRANSITIONAL INPATIENT CARE				
51	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
52	Total Patient Days (Adj)	0	0	
53	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
54	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
55	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
56	Total Patient Days (Adj)	0	0	
57	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
58	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
59	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
60	Total Patient Days (Adj)	0	0	
61	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
62	Overpayments (Adj)	\$ 0	\$ 0	

* (From Subacute Care Schedule 1)

* (From Subacute Care - Pediatric Schedule 1)

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
ALL SAINTS HEALTHCARE

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1477645927

OSHPD Facility No.:
206190021

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	\$ 354,543	\$ 354,543		
160	Activities	498,257		\$ 498,257	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	166,646	0	0	166,646
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	345,780	0	0	345,780
081	Respiratory Therapy	2,452,737	0	0	2,452,737
082	Occupational Therapy	296,090	0	0	296,090
083	Speech Pathology	43,740	0	0	43,740
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	0	0	0	0
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	4,718,152	144,483	203,050	5,065,685
126	Subacute Care - Pediatric	6,757,585	210,060	295,207	7,262,852
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	\$ 15,633,530	\$ 354,543	\$ 498,257	\$ 15,633,530

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

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ALL SAINTS HEALTHCARE

NPI:
1477645927

OSHPD Facility Number:
206190021

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 275,117	\$ 275,117										
010	Housekeeping	415,776	1,502	\$ 417,278									
060	Laundry and Linen	237,621	9,893	15,088	\$ 262,602								
065	Dietary	242,414	29,318	44,712	0	\$ 316,445							
155	Social Services	N/A	2,080	3,172	0	0	\$ 5,251						
160	Activities	N/A	29,073	44,338	0	0	0	\$ 73,411					
165	Administration	N/A	17,331	26,431	0	0	0	0		\$ 43,762	\$ 43,762		
166	Medical Records	124,840	1,964	2,996	0	0	0	0		129,800		\$ 129,800	
170	Inservice Education - Nursing	251,823	8,622	13,149	0	0	0	0	\$ 273,595				
ANCILLARY SERVICES													
075	Patient Supplies		5,979	9,119	0	0	0	0	0	15,098	4,279	12,693	\$ 32,070
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		6,051	9,229	0	0	0	0	0	15,280	822	2,438	18,540
081	Respiratory Therapy		2,138	3,260	0	0	0	0	0	5,397	4,741	14,062	24,200
082	Occupational Therapy		0	0	0	0	0	0	0	0	565	1,674	2,239
083	Speech Pathology		0	0	0	0	0	0	0	0	83	247	331
085	Pharmacy		0	0	0	0	0	0	0	0	435	1,290	1,725
090	Laboratory		0	0	0	0	0	0	0	0	109	324	433
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	155	459	613
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		0	0	0	0	0	0	0	0	0	0	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		66,176	100,922	120,901	215,442	2,140	29,916	111,495	646,993	13,714	40,677	701,384
126	Subacute Care - Pediatric		94,989	144,863	141,701	101,003	3,111	43,494	162,099	691,261	18,859	55,936	766,055
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	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,547,591	\$ 275,117	\$ 417,278	\$ 262,602	\$ 316,445	\$ 5,251	\$ 73,411	\$ 273,595	\$ 1,374,029	\$ 43,762	\$ 129,800	\$ 1,547,591

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

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ALL SAINTS HEALTHCARE

NPI:
1477645927

OSHPD Facility Number:
206190021

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

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	\$ 743,986	\$ 743,986										
010	Housekeeping	151,652	4,062	\$ 155,714									
060	Laundry and Linen	132,463	26,754	5,630	\$ 164,847								
065	Dietary	64,397	79,285	16,685	0	\$ 160,367							
155	Social Services	11,690	5,624	1,184	0	0	\$ 18,498						
160	Activities	30,837	78,621	16,545	0	0	0	\$ 126,003					
165	Administration	N/A	46,868	9,863	0	0	0	0		\$ 56,731	\$ 56,731		
166	Medical Records	37,718	5,312	1,118	0	0	0	0		44,147		\$ 44,147	
170	Inservice Education - Nursing	7,418	23,317	4,907	0	0	0	0	\$ 35,642				
ANCILLARY SERVICES													
075	Patient Supplies	1,993,426	16,169	3,403	0	0	0	0	0	2,012,998	5,547	4,317	\$ 2,022,863 *****
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0 *****
080	Physical Therapy	0	16,365	3,444	0	0	0	0	0	19,809	1,066	829	21,703 *****
081	Respiratory Therapy	3,634	5,780	1,216	0	0	0	0	0	10,631	6,146	4,783	21,560 *****
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	732	570	1,301 *****
083	Speech Pathology	0	0	0	0	0	0	0	0	0	108	84	192 *****
085	Pharmacy	228,150	0	0	0	0	0	0	0	228,150	564	439	229,153 *****
090	Laboratory	57,235	0	0	0	0	0	0	0	57,235	141	110	57,487 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	81,128	0	0	0	0	0	0	0	81,128	201	156	81,485 ***
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	0	0	0	0	0	0	0	0	0	0	0	0 *
110	Intermediate Care	0	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	0 *
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	117,375	178,957	37,661	75,895	109,181	7,538	51,349	14,525	592,480	17,778	13,835	624,093 **
126	Subacute Care - Pediatric	272,627	256,874	54,058	88,952	51,186	10,960	74,654	21,117	830,427	24,448	19,025	873,900 *****
128	Transitional Inpatient Care	0	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	0 *
135	Other Routine Services	0	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	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		\$ 3,933,736	\$ 743,986	\$ 155,714	\$ 164,847	\$ 160,367	\$ 18,498	\$ 126,003	\$ 35,642	\$ 3,832,858	\$ 56,731	\$ 44,147	\$ 3,933,736

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
ALL SAINTS HEALTHCARE

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1477645927

OSHPD Facility Number:
206190021

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 96% Of Total	Property Tax 4% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 2,192,046	96%							
	Property Tax (line 40)	79,688	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 143,894	\$ 143,894				
166	Medical Records				16,308		\$ 16,308			
170	Inservice Education - Nursing			\$ 71,588						
ANCILLARY SERVICES										
075	Patient Supplies			0	49,644	14,071	1,595	\$ 65,309	\$ 63,018	\$ 2,291 *****
077	Specialized Support Surfaces			0	0	0	0	0	0	0 *****
080	Physical Therapy			0	50,243	2,703	306	53,252	51,384	1,868 *****
081	Respiratory Therapy			0	17,747	15,589	1,767	35,103	33,871	1,231 *****
082	Occupational Therapy			0	0	1,856	210	2,067	1,994	72 *****
083	Speech Pathology			0	0	274	31	305	295	11 *****
085	Pharmacy			0	0	1,430	162	1,592	1,537	56 *****
090	Laboratory			0	0	359	41	399	385	14 ***
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	509	58	566	546	20 ***
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	0	0	0	0	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			29,173	887,559	45,094	5,111	937,763	904,869	32,895 **
126	Subacute Care - Pediatric			42,414	1,106,339	62,010	7,028	1,175,376	1,134,146	41,230 *****
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	\$ 2,271,734	100%	\$ 71,587	\$ 2,111,531	\$ 143,894	\$ 16,308	\$ 2,271,734	\$ 2,192,046	\$ 79,688

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ALL SAINTS HEALTHCARE

NPI:
1477645927

OSHPD Facility Number:
206190021

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

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. 83% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 11% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 103,919												
055	Interest - Other	43,629												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,973,567												
	Total Costs Allocable as Administration	2,121,115	83%											
167	CDPH Licensing Fees	34,377	1%											
168	Professional Liability Insurance	115,800	5%											
169	Quality Assurance Fees	283,720	11%											
174	Caregiver Training	0	0%											
	Total	2,555,012	100%						\$ 2,555,012					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 166,646	\$ 15,098	\$ 2,012,998	\$ 49,644	\$ 2,244,386	249,845	\$ 207,416	\$ 3,362	\$ 11,324	\$ 27,744	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			345,780	15,280	19,809	50,243	431,112	47,991	39,841	646	2,175	5,329	0
081	Respiratory Therapy			2,452,737	5,397	10,631	17,747	2,486,512	276,799	229,792	3,724	12,545	30,737	0
082	Occupational Therapy			296,090	0	0	0	296,090	32,961	27,363	443	1,494	3,660	0
083	Speech Pathology			43,740	0	0	0	43,740	4,869	4,042	66	221	541	0
085	Pharmacy			0	0	228,150	0	228,150	25,398	21,085	342	1,151	2,820	0
090	Laboratory			0	0	57,235	0	57,235	6,371	5,289	86	289	708	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	81,128	0	81,128	9,031	7,497	122	409	1,003	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			0	0	0	0	0	0	0	0	0	0	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			5,065,685	646,993	592,480	887,559	7,192,717	800,694	664,718	10,773	36,290	88,913	0
126	Subacute Care - Pediatric			7,262,852	691,261	830,427	1,106,339	9,890,879	1,101,053	914,070	14,814	49,903	122,266	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	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,555,012		\$ 15,633,530	\$ 1,374,029	\$ 3,832,858	\$ 2,111,531	\$ 22,951,948	\$ 2,555,012					
	Total Administrative Costs							\$ 2,555,012		\$ 2,121,115	\$ 34,377	\$ 115,800	\$ 283,720	\$ 0
	Unit Cost Multiplier							0.11132005						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 173,562	\$ 100,878	\$ 160,203	\$ 434,643						
	TOTAL FACILITY COSTS							\$ 25,941,603						

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

STATISTICS FOR COST ALLOCATION

Provider Name:
ALL SAINTS HEALTHCARE

NPI:
1477645927

OSHPD Facility Number:
206190021

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj 11)	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	104									
010	Housekeeping	104	104								
060	Laundry and Linen	685	685	685							
065	Dietary	2,030	2,030	2,030							
155	Social Services	144	144	144							
160	Activities	2,013	2,013	2,013							
165	Administration	1,200	1,200	1,200							
166	Medical Records	136	136	136							
170	Inservice Education - Nursing	597	597	597							
	ANCILLARY SERVICES										
075	Patient Supplies	414	414	414						2,244,386	2,244,386
077	Specialized Support Surfaces									0	0
080	Physical Therapy	419	419	419						431,112	431,112
081	Respiratory Therapy	148	148	148						2,486,512	2,486,512
082	Occupational Therapy									296,090	296,090
083	Speech Pathology									43,740	43,740
085	Pharmacy									228,150	228,150
090	Laboratory									57,235	57,235
095	Home Health Services									0	0
100	Other Ancillary Services									81,128	81,128
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care						0	0	0	0	0
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	4,582	4,582	4,582	196,608	10,085	4,835,527	4,835,527	4,835,527	7,192,717	7,192,717
126	Subacute Care - Pediatric	6,577	6,577	6,577	230,432	4,728	7,030,212	7,030,212	7,030,212	9,890,879	9,890,879
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									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	19,153	19,049	18,945	427,040	14,813	11,865,739	11,865,739	11,865,739	22,951,948	22,951,948
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 354,543 0.029879555	\$ 498,257 0.041991232			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 275,117 14.44259541	\$ 417,278 22.02576036	\$ 262,602 0.61493496	\$ 316,445 21.36263837	\$ 5,251 0.00044257	\$ 73,411 0.00618679	\$ 273,595 0.02305753	\$ 43,762 0.00190668	\$ 129,800 0.00565528
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 743,986 39.05643341	\$ 155,714 8.21925939	\$ 164,847 0.38602203	\$ 160,367 10.82607550	\$ 18,498 0.00155892	\$ 126,003 0.01061906	\$ 35,642 0.00300374	\$ 56,731 0.00247172	\$ 44,147 0.00192348
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 2,271,734 118.60982614	\$ 12,335 0.64756270	\$ 12,403 0.65467239	\$ 82,140 0.19234676	\$ 243,421 16.43296323	\$ 17,267 0.00145523	\$ 241,383 0.02034285	\$ 71,588 0.00603313	\$ 143,894 0.00626938	\$ 16,308 0.00071053

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ALL SAINTS HEALTHCARE

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1477645927

OSHPD Facility Number:
206190021

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	\$ 231,365	\$ 0	\$ 231,365	(Sch 3)
005	.20-.39	Fringe Benefits	6200	43,752	0	43,752	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	780,216	(36,230)	743,986	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 1,055,333	\$ (36,230)	\$ 1,019,103	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 345,079	\$ 0	\$ 345,079	(Sch 3)
010	.20-.39	Fringe Benefits	6300	70,697	0	70,697	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	151,652	0	151,652	(Sch 4)
010		Housekeeping - Total	6300	\$ 567,428	\$ 0	\$ 567,428	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	319,714	0	319,714	(Sch 5)
025		Depreciation: Equipment	7140	168,209	0	168,209	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	23,213	0	23,213	(Sch 5)
035		Leases and Rentals	7200	0	681,606	681,606	(Sch 5)
040		Property Taxes	7300	79,688	0	79,688	(Sch 5)
045		Property Insurance	7400	103,919	0	103,919	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	999,304	0	999,304	(Sch 6)
055		Interest - Other	7600	43,629	0	43,629	(Sch 6)
057		Subtotal 005 - 055		\$ 3,360,437	\$ 645,376	\$ 4,005,813	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 202,219	\$ 0	\$ 202,219	(Sch 3)
060	.20-.39	Fringe Benefits	6400	35,402	0	35,402	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	132,463	0	132,463	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 370,084	\$ 0	\$ 370,084	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 199,929	\$ 0	\$ 199,929	(Sch 3)
065	.20-.39	Fringe Benefits	6500	42,485	0	42,485	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	64,397	0	64,397	(Sch 4)
065		Dietary - Total	6500	\$ 306,811	\$ 0	\$ 306,811	
070		Provision for Bad Debts	7700	\$ 0	\$ 0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 138,886	\$ 0	\$ 138,886	(Sch 2)
075	.20-.39	Fringe Benefits	8100	27,760	0	27,760	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	2,555,757	(562,331)	1,993,426	(Sch 4)
075		Patient Supplies - Total	8100	\$ 2,722,403	\$ (562,331)	\$ 2,160,072	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ALL SAINTS HEALTHCARE

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1477645927

OSHPD Facility Number:
206190021

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	345,780	0	345,780	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 345,780	\$ 0	\$ 345,780	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 2,023,606	\$ 0	\$ 2,023,606	(Sch 2)
081	.20-.39	Fringe Benefits	8220	410,910	0	410,910	(Sch 2)
081	.79	Agency Staff	8220	18,221	0	18,221	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	3,634	0	3,634	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 2,456,371	\$ 0	\$ 2,456,371	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	296,090	0	296,090	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 296,090	\$ 0	\$ 296,090	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	43,740	0	43,740	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 43,740	\$ 0	\$ 43,740	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	220,062	8,088	228,150	(Sch 4)
085		Pharmacy - Total	8300	\$ 220,062	\$ 8,088	\$ 228,150	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	57,235	0	57,235	(Sch 4)
090		Laboratory - Total	8400	\$ 57,235	\$ 0	\$ 57,235	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	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	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	81,128	0	81,128	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 81,128	\$ 0	\$ 81,128	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ALL SAINTS HEALTHCARE

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1477645927

OSHPD Facility Number:
206190021

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 6,222,809	\$ (554,243)	\$ 5,668,566	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 0	\$ 0	\$ 0	(Sch 2)
105	.20-.39	Fringe Benefits	6110	0	0	0	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	0	0	0	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 0	\$ 0	\$ 0	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 3,968,791	\$ 0	\$ 3,968,791	(Sch 2)
125	.20-.39	Fringe Benefits	6150	749,361	0	749,361	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	125,463	(8,088)	117,375	(Sch 4)
125		Subacute Care - Total	6150	\$ 4,843,615	\$ (8,088)	\$ 4,835,527	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 5,601,304	\$ 0	\$ 5,601,304	(Sch 2)
126	.20-.39	Fringe Benefits	6160	1,156,281	0	1,156,281	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	272,627	0	272,627	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 7,030,212	\$ 0	\$ 7,030,212	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ALL SAINTS HEALTHCARE

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1477645927

OSHPD Facility Number:
206190021

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	0	0	0
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 11,873,827	\$ (8,088)	\$ 11,865,739
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 297,476	\$ 0	\$ 297,476
155	.20-.39	Fringe Benefits	6600	57,067	0	57,067
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	11,690	0	11,690
155		Social Services - Total	6600	\$ 366,233	\$ 0	\$ 366,233

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ALL SAINTS HEALTHCARE

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1477645927

OSHPD Facility Number:
206190021

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	\$ 416,740	\$ 0	\$ 416,740	(Sch 2)
160	.20-.39	Fringe Benefits	6700	81,517	0	81,517	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	30,837	0	30,837	(Sch 4)
160		Activities - Total	6700	\$ 529,094	\$ 0	\$ 529,094	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 1,096,257	\$ (69,602)	\$ 1,026,655	(Sch 6)
165	.20-.39	Fringe Benefits	6900	174,249	(10,467)	163,782	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	838,878	(55,748)	783,130	(Sch 6)
165		Administration - Total	6900	\$ 2,109,384	\$ (135,817)	\$ 1,973,567	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 107,272	\$ 0	\$ 107,272	(Sch 3)
166	.20-.39	Fringe Benefits	6900	17,568	0	17,568	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	37,718	0	37,718	(Sch 4)
166		Medical Records - Total	6900	\$ 162,558	\$ 0	\$ 162,558	
167		CDPH Licensing Fees	6900	\$ 34,377	\$ 0	\$ 34,377	(Sch 6)
168		Professional Liability Insurance	6900	\$ 197,579	\$ (81,779)	\$ 115,800	(Sch 6)
169		Quality Assurance Fees	6900	\$ 283,720	\$ 0	\$ 283,720	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 212,229	\$ 0	\$ 212,229	(Sch 3)
170	.20-.39	Fringe Benefits	6800	39,594	0	39,594	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	7,418	0	7,418	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 259,241	\$ 0	\$ 259,241	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 3,942,186	\$ (217,596)	\$ 3,724,590	
200		Total		\$ 26,076,154	\$ (134,551)	\$ 25,941,603	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 359,940
-----	------	---	------	--	--	------------

* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
ALL SAINTS HEALTHCARE

NPI:
1477645927

OSHPD Facility Number:
206190021

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	(36,230)						(36,230)	
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	681,606	562,331	119,275					
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	(562,331)	(562,331)						
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							

Provider Name:
ALL SAINTS HEALTHCARE

NPI:
1477645927

OSHPD Facility Number:
206190021

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	(81,779)		(29,410)	(52,369)					
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$134,551)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(80,069)</u>	<u>(36,230)</u>	<u>(16,315)</u>
			(To Sch 8)								

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
ALL SAINTS HEALTHCARE

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1477645927

OSHPD Facility No:
206190021

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE CARE COST PER PATIENT DAY
----------	-------------	-------------	------------	--

SUBACUTE CARE ROUTINE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$ N/A	\$ 5,065,685	\$ 254.07
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 701,384	\$ 35.18
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 624,093	\$ 31.30
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 904,869	\$ 45.38
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 32,895	\$ 1.65
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 10,773	\$ 0.54
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 36,290	\$ 1.82
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 88,913	\$ 4.46
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 664,718	\$ 33.34
11	Cost of Routine Service/Audited Total Routine Costs	\$ 7,783,673	\$ 8,129,620	\$ 407.74
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 390.39	\$ 407.74	

SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 210,008	\$ 10.53
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 19,976	\$ 1.00
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 1,121,163	\$ 56.23
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 39,796	\$ 2.00
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 1,447	\$ 0.07
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 2,047	\$ 0.10
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 6,894	\$ 0.35
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 16,892	\$ 0.85
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	\$ N/A	\$ 0	\$ 0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	\$ N/A	\$ 126,287	\$ 6.33
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 1,800,458	\$ 1,544,511	\$ 77.47
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 90.30	\$ 77.47	

SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 5,275,693	\$ 264.60 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 721,360	\$ 36.18 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 1,745,257	\$ 87.53 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 944,665	\$ 47.38 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 34,342	\$ 1.72 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 12,820	\$ 0.64 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 43,184	\$ 2.17 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 105,805	\$ 5.31 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 791,005	\$ 39.67 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 9,584,131	\$ 9,674,131	\$ 485.21 *
36	Total Patient Days (Adj)	19,938	19,938	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 480.70	\$ 485.21	
38	Medi-Cal Overpayments (Adjs 19, 20)	\$ 0	\$ (10,361)	
39	Medi-Cal Credit Balances (Adj 18)	\$ 0	\$ (7,724)	
40	Amount Due Provider (State) (Line 38 + Line 39)	\$ 0	\$ (18,085)	

GENERAL INFORMATION

41	Contracted Number of Subacute Care Beds (Adj 16)	0	62	
42	Total Licensed Nursing Facility Beds (Adj)	128	128	
43	Total Licensed Capacity (All levels) (Adj)	128	128	
44	Total Medi-Cal Subacute Care Patient Days (Adj 13)	17,904	17,510	

CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj)	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 944,665	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 944,665	

VENTILATOR / NONVENTILATOR

		AUDITED COSTS (Adj 14)	AUDITED TOTAL DAYS (Adj)	AUDITED MEDI-CAL DAYS (Adj 13)
48	Ventilator (Equipment Cost Only)	\$ 173,618	12,978	11,661
49	Nonventilator	\$ N/A	6,960	5,849
50	TOTAL	\$ N/A	19,938	17,510

* (To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
ALL SAINTS HEALTHCARE

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1477645927

OSHPD Facility Number:
206190021

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 12)	SUBACUTE CARE ANCILLARY COST *
PATIENT SUPPLIES						
1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 166,646				\$ 67,054
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	32,070				12,904
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	2,022,863				813,951
4	Cost of Capital Related (Sch. 5, Ln. 75)	63,018				25,357
5	Property Taxes (Sch. 5, Ln. 75)	2,291				922
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	3,362				1,353
7	Professional Liability Insurance (Sch. 6, Ln. 75)	11,324				4,556
8	Quality Assurance Fees (Sch. 6, Ln. 75)	27,744				11,163
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	207,416				83,459
11	Total Patient Supplies Ancillary Service	\$ 2,536,733	\$ 4,026,908	0.629946	\$ 1,620,330	\$ 1,020,720

SPECIALIZED SUPPORT SURFACES						
12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	0				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	0				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	0				0
16	Property Taxes (Sch. 5, Ln. 77)	0				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	0				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	0				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	0				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	0				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

PHYSICAL THERAPY						
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 345,780				\$ 80,725
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	18,540				4,328
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	21,703				5,067
26	Cost of Capital Related (Sch. 5, Ln. 80)	51,384				11,996
27	Property Taxes (Sch. 5, Ln. 80)	1,868				436
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	646				151
29	Professional Liability Insurance (Sch. 6, Ln. 80)	2,175				508
30	Quality Assurance Fees (Sch. 6, Ln. 80)	5,329				1,244
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	39,841				9,301
33	Total Physical Therapy Ancillary Service	\$ 487,267	\$ 463,258	1.051827	\$ 108,151	\$ 113,756

RESPIRATORY THERAPY						
34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 2,452,737				\$ 0
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	24,200				0
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	21,560				0
37	Cost of Capital Related (Sch. 5, Ln. 81)	33,871				0
38	Property Taxes (Sch. 5, Ln. 81)	1,231				0
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	3,724				0
40	Professional Liability Insurance (Sch. 6, Ln. 81)	12,545				0
41	Quality Assurance Fees (Sch. 6, Ln. 81)	30,737				0
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	229,792				0
44	Total Respiratory Ancillary Service	\$ 2,810,398	\$ 4,061,247	0.692004	\$ 0	\$ 0

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
ALL SAINTS HEALTHCARE

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1477645927

OSHPD Facility Number:
206190021

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 12)	SUBACUTE CARE ANCILLARY COST *
----------	-------------	-----------------	--------------------------------	----------------	--	--------------------------------

OCCUPATIONAL THERAPY

45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 296,090				\$ 41,615
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	2,239				315
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	1,301				183
48	Cost of Capital Related (Sch. 5, Ln. 82)	1,994				280
49	Property Taxes (Sch. 5, Ln. 82)	72				10
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	443				62
51	Professional Liability Insurance (Sch. 6, Ln. 82)	1,494				210
52	Quality Assurance Fees (Sch. 6, Ln. 82)	3,660				514
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	27,363				3,846
55	Total Occupational Therapy Ancillary Service	\$ 334,658	\$ 396,760	0.843477	\$ 55,764	\$ 47,036

SPEECH PATHOLOGY

56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 43,740				\$ 20,614
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	331				156
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	192				91
59	Cost of Capital Related (Sch. 5, Ln. 83)	295				139
60	Property Taxes (Sch. 5, Ln. 83)	11				5
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	66				31
62	Professional Liability Insurance (Sch. 6, Ln. 83)	221				104
63	Quality Assurance Fees (Sch. 6, Ln. 83)	541				255
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	4,042				1,905
66	Total Speech Pathology Ancillary Service	\$ 49,437	\$ 59,510	0.830742	\$ 28,046	\$ 23,299

PHARMACY

67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	1,725				1,725
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	229,153				229,153
70	Cost of Capital Related (Sch. 5, Ln. 85)	1,537				1,537
71	Property Taxes (Sch. 5, Ln. 85)	56				56
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	342				342
73	Professional Liability Insurance (Sch. 6, Ln. 85)	1,151				1,151
74	Quality Assurance Fees (Sch. 6, Ln. 85)	2,820				2,820
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	21,085				21,085
77	Total Pharmacy Ancillary Service	\$ 257,868	\$ 294,906	0.874408	\$ 294,906	\$ 257,868

LABORATORY

78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	433				362
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	57,487				48,067
81	Cost of Capital Related (Sch. 5, Ln. 90)	385				322
82	Property Taxes (Sch. 5, Ln. 90)	14				12
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	86				72
84	Professional Liability Insurance (Sch. 6, Ln. 90)	289				241
85	Quality Assurance Fees (Sch. 6, Ln. 90)	708				592
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	5,289				4,423
88	Total Laboratory Ancillary Service	\$ 64,690	\$ 66,048	0.979443	\$ 55,225	\$ 54,090

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
ALL SAINTS HEALTHCARE

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1477645927

OSHPD Facility Number:
206190021

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 12)	SUBACUTE CARE ANCILLARY COST *
HOME HEALTH SERVICES						
89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	\$ 0				\$ 0
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				0
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				0
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				0
93	Property Taxes (Sch. 5, Ln. 95)	0				0
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				0
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				0
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				0
97	Caregiver Training (Sch. 6, Ln. 95)	0				0
98	Cost of Administration (Sch. 6, Ln. 95)	0				0
99	Total Home Health Services Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

OTHER ANCILLARY SERVICES						
100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	613				186
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	81,485				24,653
103	Cost of Capital Related (Sch. 5, Ln. 100)	546				165
104	Property Taxes (Sch. 5, Ln. 100)	20				6
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	122				37
106	Professional Liability Insurance (Sch. 6, Ln. 100)	409				124
107	Quality Assurance Fees (Sch. 6, Ln. 100)	1,003				303
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	7,497				2,268
110	Total Other Ancillary Service	\$ 91,695	\$ 108,456	0.845463	\$ 32,813	\$ 27,742

SUBACUTE CARE ANCILLARY SERVICES						
111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					\$ 0
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					0
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					0
114	Cost of Capital Related (Sch. 5, Ln. 101)					0
115	Property Taxes (Sch. 5, Ln. 101)					0
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					0
117	Professional Liability Insurance (Sch. 6, Ln. 101)					0
118	Quality Assurance Fees (Sch. 6, Ln. 101)					0
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					0
121	Total Subacute Ancillary Service					\$ 0

TOTAL COST OF ANCILLARY SERVICES						
122	Cost of Direct Care - Labor					\$ 210,008
123	Cost of Indirect Care - Labor					19,976
124	Cost of Direct and Indirect Nonlabor					1,121,163
125	Cost of Capital Related					39,796
126	Property Taxes					1,447
127	CDPH Licensing Fees					2,047
128	Professional Liability Insurance					6,894
129	Quality Assurance Fees					16,892
130	Caregiver Training					0
131	Cost of Administration					126,287
132	Total Cost of Subacute Care Ancillary Services					\$ 1,544,511

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period			NPI		Adjustments
All SAINTS HEALTHCARE							JULY 1, 2011 THROUGH JUNE 30, 2012			1477645927		21
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	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance expenses for informational purpose only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$359,940	\$359,940		

Provider Name							Fiscal Period		NPI		Adjustments
All SAINTS HEALTHCARE							JULY 1, 2011 THROUGH JUNE 30, 2012		1477645927		21
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$0	\$562,331	\$562,331 *	
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor To reclassify equipment rental expenses to the proper 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	2,555,757	(562,331)	1,993,426	
3	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$562,331	\$119,275	\$681,606	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify leases expenses to the appropriate 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 W&I Code, Section 14126.023(f)	838,878	(119,275)	719,603 *	
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$719,603	\$29,410	\$749,013 *	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance To reclassify finance fees, taxes and other fees associated with liability insurance to the appropriate cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501	197,579	(29,410)	168,169 *	
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$749,013	\$52,369	\$801,382 *	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance To reclassify umbrella insurance expenses to the appropriate cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507	* 168,169	(52,369)	115,800	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			NPI		Adjustments
All SAINTS HEALTHCARE							JULY 1, 2011 THROUGH JUNE 30, 2012			1477645927		21
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>												
6	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	\$220,062	\$8,088	\$228,150		
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	125,463	(8,088)	117,375		
							To reclassify pharmacy consultant fees to the proper cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Sections 51123(b), 50502, and 51511					

Provider Name							Fiscal Period			NPI		Adjustments
All SAINTS HEALTHCARE							JULY 1, 2011 THROUGH JUNE 30, 2012			1477645927		21
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 COSTS												
7	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$1,096,257	(\$69,602)	\$1,026,655		
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	174,249	(10,467)	163,782		
							To adjust administrator compensation to agree with the audited figures. 42 CFR 413.102 CMS Pub. 15-1, Sections 900-907, 2102.1, 2142, and 2144-2146 CCR, Title 22, Sections 52000(a) and 52504					
8	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$780,216	(\$36,230)	\$743,986		
							To reverse partial expenses of the provider's adjustment for repairs and maintenance costs to agree with expense applicable to the audit period. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306					
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$801,382				
9							To eliminate owner's five-star travel lodging and nonpatient care related expenses. 42 CFR 413.20, 413.24, and 413.9(c)(3) CMS Pub. 15-1, Sections 2102, 2102.3, 2103, and 2104.3		(\$16,315)			
10							To eliminate outside meals due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(1,937) <u>(\$18,252)</u>	\$783,130		

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
All SAINTS HEALTHCARE							JULY 1, 2011 THROUGH JUNE 30, 2012	1477645927	21	
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 STATISTICS</u>										
11	10.7	125	4	7	125		Subacute Care - Adult (Pounds of Laundry)	195,490	1,118	196,608
	10.7	126	4	7	126		Subacute Care - Pediatric	231,550	(1,118)	230,432
							To adjust laundry and linen statistics to agree with the audited figures 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		NPI		Adjustments	
All SAINTS HEALTHCARE							JULY 1, 2011 THROUGH JUNE 30, 2012		1477645927		21	
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 ANCILLARY CHARGES</u>												
12	13	35	4	Subacute 2	110		Other Ancillary Charges - Adult Subacute To adjust Adult Subacute other ancillary charges for proper cost determination. 42 CFR 413.20 and 413.50 / CMS Pub. 15-1, Sections 2206 and 2300 CCR, Title 22, Sections 51511(c) and 51511.5	\$38,837	(\$6,024)	\$32,813		

Provider Name							Fiscal Period	NPI	Adjustments	
All SAINTS HEALTHCARE							JULY 1, 2011 THROUGH JUNE 30, 2012	1477645927	21	
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				
ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA										
13	4.3	100	2	Subacute 1	48	Total Medi-Cal Ventilator Days	11,634	27	11,661	
	4.3	115	2	Subacute 1	49	Total Medi-Cal Nonventilator Days	6,270	(421)	5,849	
	4.3	120	2	Subacute 1	44	Medi-Cal Subacute Care Patient Days - Adult - Total	17,904	(394)	17,510	
To reflect Subacute Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: July 1, 2011 through June 30, 2012 Payment Period: July 1, 2011 through September 30, 2013 Report Date: October 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										

Provider Name							Fiscal Period			NPI		Adjustments
All SAINTS HEALTHCARE							JULY 1, 2011 THROUGH JUNE 30, 2012			1477645927		21
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>												
14	Not Reportec			Subacute 1	48		Ventilator (Equipment Cost Only) To reflect Adult Subacute care ventilator equipment cost in the audit report. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$173,618	\$173,618		
15	Not Reported			PSA 1	17		Subacute - Pediatric - Ventilator (Equipment Cost Only) To reflect Pediatric Subacute care ventilator equipment cost in the audit report. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$124,939	\$124,939		
16	Not Reportec			Subacute 1	41		Contracted Number of Subacute Care Beds To reflect the number of contracted Subacute beds on the audit report. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 72201	0	62	62		
17	Not Reported			PSA 1	10		Contracted Number of Subacute Care - Pediatric Beds To reflect the number of contracted Pediatric Subacute beds on the audit report. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 72201	0	66	66		
18	Not Reportec Not Reported			Subacute 1 PSA 1	39 8		Medi-Cal Credit Balances - Subacute Care Medi-Cal Credit Balances - Subacute Pediatric 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 0	\$7,724 2,188	\$7,724 2,188		

Provider Name							Fiscal Period			NPI		Adjustments
All SAINTS HEALTHCARE							JULY 1, 2011 THROUGH JUNE 30, 2012			1477645927		21
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 Reportec			Subacute 1	38		Medi-Cal Overpayments - Subacute Care To recover Medi-Cal duplicate payments. 42 CFR 433.139 / CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51458.1	\$0	\$4,511	\$4,511 *		
20	Not Reportec			Subacute 1	38		Medi-Cal Overpayments - Subacute Care 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	*	\$4,511	\$5,850 \$10,361		
21	Not Reported			PSA1	7		Medi-Cal Overpayments - Subacute Pediatric To recover Medi-Cal overpayments for subacute pediatric care services due to improper reduction for bedhold days. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 51458.1 and 51511.6	\$0	\$160	\$160		

*Balance carried forward from prior/to subsequent adjustments