

**REPORT
ON THE
RATE SETTING AUDIT**

**SAINT CLAIRE'S NURSING CENTER
SACRAMENTO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1104825975**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Robert G. Kvick
Audit Supervisor: Gary Diffenderffer
Auditor: Firas Yaghmour**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

February 14, 2014

Michael Mideiros, Administrator
Saint Claire's Nursing Center
6248 66th Ave.
Sacramento, CA 95823

SAINT CLAIRE'S NURSING CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1104825975
FISCAL PERIOD ENDED DECEMBER 31, 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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$21,341, which resulted from Medi-Cal overpayments

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

Michael Mideiros
Page 2

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:

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 G. Kwick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SAINT CLAIRE'S NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1104825975

OSHPD Facility No.:
206342225

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	\$ 2,916,814	\$ 83.08
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 697,284	\$ 19.86
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 643,736	\$ 18.34
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 447,197	\$ 12.74
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 30,612	\$ 0.87
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 26,318	\$ 0.75
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 39,415	\$ 1.12
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 463,028	\$ 13.19
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 545,467	\$ 15.54
11	Cost of Routine Service/Audited Total Costs	\$ 5,771,620	\$ 5,809,871	\$ 165.49
12	Total Patient Days (Adj 1)	35,198	35,108	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 163.98	\$ 165.49	
14	Overpayments (Adj 3,4)	\$ 0	\$ (21,341)	
15	Medi-Cal Days (Adj 2)	32,680	31,713	
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	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
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	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SAINT CLAIRE'S NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1104825975

OSHPD Facility No.:
206342225

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)	\$ 0	\$ 0	
46	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
47	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
48	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
49	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
50	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
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	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
SAINT CLAIRE'S NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1104825975

OSHPD Facility No.:
206342225

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	\$ 76,098	\$ 76,098		
160	Activities	80,068		\$ 80,068	
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	167,691	0	0	167,691
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	142,880	0	0	142,880
083	Speech Pathology	20,760	0	0	20,760
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	2,760,648	76,098	80,068	2,916,814 *
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	\$ 3,248,145	\$ 76,098	\$ 80,068	\$ 3,248,145

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SAINT CLAIRE'S NURSING CENTER

NPI:
1104825975

OSHPD Facility Number:
206342225

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 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	\$ 77,565	\$ 77,565										
010	Housekeeping	204,209	0	\$ 204,209									
060	Laundry and Linen	66,430	2,522	6,641	\$ 75,593								
065	Dietary	273,479	6,442	16,961	0	\$ 296,883							
155	Social Services	N/A	1,500	3,949	0	0	\$ 5,448						
160	Activities	N/A	0	0	0	0	0	\$ 0					
165	Administration	N/A	9,858	25,954	0	0	0	0		\$ 35,811	\$ 35,811		
166	Medical Records	93,949	0	0	0	0	0	0		93,949		\$ 93,949	
170	Inservice Education - Nursing	28,801	0	0	0	0	0	0	\$ 28,801				
ANCILLARY SERVICES													
075	Patient Supplies		1,895	4,990	0	0	0	0	0	6,885	265	696	\$ 7,846
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,400	6,318	0	0	0	0	0	8,718	1,410	3,698	13,825
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,585	4,173	0	0	0	0	0	5,758	1,156	3,034	9,948
083	Speech Pathology		1,500	3,949	0	0	0	0	0	5,448	291	764	6,504
085	Pharmacy		672	1,768	0	0	0	0	0	2,439	626	1,642	4,708
090	Laboratory		0	0	0	0	0	0	0	0	39	103	143
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	132	346	478
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		48,291	127,138	75,593	296,883	5,448	0	28,801	582,155	31,774	83,356	697,284
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		900	2,369	0	0	0	0	0	3,269	118	310	3,697
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 744,433	\$ 77,565	\$ 204,209	\$ 75,593	\$ 296,883	\$ 5,448	\$ 0	\$ 28,801	\$ 614,673	\$ 35,811	\$ 93,949	\$ 744,433

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SAINT CLAIRE'S NURSING CENTER

NPI:
1104825975

OSHPD Facility Number:
206342225

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 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	\$ 203,860	\$ 203,860										
010	Housekeeping	37,998	0	\$ 37,998									
060	Laundry and Linen	11,124	6,630	1,236	\$ 18,989								
065	Dietary	281,744	16,932	3,156	0	\$ 301,832							
155	Social Services	1,914	3,942	735	0	0	\$ 6,591						
160	Activities	2,833	0	0	0	0	0	\$ 2,833					
165	Administration	N/A	25,909	4,829	0	0	0	0		\$ 30,738	\$ 30,738		
166	Medical Records	3,644	0	0	0	0	0	0		3,644		\$ 3,644	
170	Inservice Education - Nursing	2,394	0	0	0	0	0	0	\$ 2,394				
ANCILLARY SERVICES													
075	Patient Supplies	11,587	4,981	928	0	0	0	0	0	17,497	228	27	\$ 17,751
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	6,307	1,176	0	0	0	0	0	7,483	1,210	143	8,836
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	4,166	776	0	0	0	0	0	4,942	993	118	6,053
083	Speech Pathology	0	3,942	735	0	0	0	0	0	4,677	250	30	4,956
085	Pharmacy	79,919	1,765	329	0	0	0	0	0	82,013	537	64	82,614
090	Laboratory	5,617	0	0	0	0	0	0	0	5,617	34	4	5,655
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	18,817	0	0	0	0	0	0	0	18,817	113	13	18,944
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	130,013	126,921	23,657	18,989	301,832	6,591	2,833	2,394	613,230	27,273	3,233	643,736
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	4,380	2,365	441	0	0	0	0	0	7,186	101	12	7,299
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 795,844	\$ 203,860	\$ 37,998	\$ 18,989	\$ 301,832	\$ 6,591	\$ 2,833	\$ 2,394	\$ 761,462	\$ 30,738	\$ 3,644	\$ 795,844

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SAINT CLAIRE'S NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1104825975

OSHPD Facility Number:
206342225

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)	\$ 513,862	94%							
	Property Tax (line 40)	35,175	6%	\$ 549,037						
005	Plant Operations and Maintenance			0	\$ 0					
010	Housekeeping			0	0	\$ 0				
060	Laundry and Linen			17,855	0	0	\$ 17,855			
065	Dietary			45,602	0	0	0	\$ 45,602		
155	Social Services			10,616	0	0	0	0	\$ 10,616	
160	Activities			0	0	0	0	0	0	\$ 0
165	Administration			69,779	0	0	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			13,415	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			16,986	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			11,220	0	0	0	0	0	0
083	Speech Pathology			10,616	0	0	0	0	0	0
085	Pharmacy			4,753	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			341,824	0	0	17,855	45,602	10,616	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			6,370	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 549,037	100%	\$ 549,037	\$ 0	\$ 0	\$ 17,855	\$ 45,602	\$ 10,616	\$ 0

*) (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SAINT CLAIRE'S NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1104825975

OSHPD Facility Number:
206342225

Line No.	DESCRIPTION	Net Exp For (From	Inserv. Ed Alloc 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES								
	Capital Related (excluding lines 40 & 45)								
	Property Tax (line 40)								
005	Plant Operations and Maintenance								
010	Housekeeping								
060	Laundry and Linen								
065	Dietary								
155	Social Services								
160	Activities								
165	Administration			\$ 69,779	\$ 69,779				
166	Medical Records			0		\$ 0			
170	Inservice Education - Nursing	\$ 0							
	ANCILLARY SERVICES								
075	Patient Supplies	0		13,415	517	0	\$ 13,932	\$ 13,039	\$ 893
077	Specialized Support Surfaces	0		0	0	0	0	0	0
080	Physical Therapy	0		16,986	2,747	0	19,733	18,469	1,264
081	Respiratory Therapy	0		0	0	0	0	0	0
082	Occupational Therapy	0		11,220	2,253	0	13,473	12,610	863
083	Speech Pathology	0		10,616	567	0	11,184	10,467	717
085	Pharmacy	0		4,753	1,220	0	5,973	5,590	383
090	Laboratory	0		0	77	0	77	72	5
095	Home Health Services	0		0	0	0	0	0	0
100	Other Ancillary Services	0		0	257	0	257	241	16
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		415,898	61,911	0	477,809	447,197	30,612
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		6,370	230	0	6,600	6,177	423
145	Other Nonreimbursable	0		0	0	0	0	0	0
	TOTAL	\$ 0		\$ 479,258	\$ 69,779	\$ 0	\$ 549,037	\$ 513,862	\$ 35,175

(To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SAINT CLAIRE'S NURSING CENTER

NPI:
1104825975

OSHPD Facility Number:
206342225

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 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. 51% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 43% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 6,697												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	608,089												
	Total Costs Allocable as Administration	614,786	51%											
167	CDPH Licensing Fees	29,662	2%											
168	Professional Liability Insurance	44,424	4%											
169	Quality Assurance Fees	521,871	43%											
174	Caregiver Training	0	0%											
	Total	1,210,743	100%						\$ 1,210,743					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 6,885	\$ 17,497	\$ 13,415	\$ 37,797	8,967	\$ 4,553	\$ 220	\$ 329	\$ 3,865	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			167,691	8,718	7,483	16,986	200,878	47,655	24,198	1,168	1,749	20,541	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			142,880	5,758	4,942	11,220	164,800	39,097	19,852	958	1,435	16,852	0
083	Speech Pathology			20,760	5,448	4,677	10,616	41,502	9,846	4,999	241	361	4,244	0
085	Pharmacy			0	2,439	82,013	4,753	89,206	21,163	10,746	518	776	9,122	0
090	Laboratory			0	0	5,617	0	5,617	1,333	677	33	49	574	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	18,817	0	18,817	4,464	2,267	109	164	1,924	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			2,916,814	582,155	613,230	415,898	4,528,097	1,074,228	545,467	26,318	39,415	463,028	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	3,269	7,186	6,370	16,825	3,991	2,027	98	146	1,720	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,210,743		\$ 3,248,145	\$ 614,673	\$ 761,462	\$ 479,258	\$ 5,103,537	\$ 1,210,743					
	Total Administrative Costs							\$ 1,210,743		\$ 614,786	\$ 29,662	\$ 44,424	\$ 521,871	\$ 0
	Unit Cost Multiplier							0.23723604						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 129,760	\$ 34,382	\$ 69,779	\$ 233,922							
	TOTAL FACILITY COSTS							\$ 6,548,202						

(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SAINT CLAIRE'S NURSING CENTER

NPI:
1104825975

OSHPD Facility Number:
206342225

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	740	740	740							
065	Dietary	1,890	1,890	1,890							
155	Social Services	440	440	440							
160	Activities										
165	Administration	2,892	2,892	2,892							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	556	556	556						37,797	37,797
077	Specialized Support Surfaces									0	0
080	Physical Therapy	704	704	704						200,878	200,878
081	Respiratory Therapy									0	0
082	Occupational Therapy	465	465	465						164,800	164,800
083	Speech Pathology	440	440	440						41,502	41,502
085	Pharmacy	197	197	197						89,206	89,206
090	Laboratory									5,617	5,617
095	Home Health Services									0	0
100	Other Ancillary Services									18,817	18,817
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	14,167	14,167	14,167	349,400	104,820	2,890,661	2,890,661	2,890,661	4,528,097	4,528,097
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	264	264	264						16,825	16,825
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	22,755	22,755	22,755	349,400	104,820	2,890,661	2,890,661	2,890,661	5,103,537	5,103,537
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 76,098 0.026325467	\$ 80,068 0.027698855			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 77,565 3.40870138	\$ 204,209 8.97424742	\$ 75,593 0.21635198	\$ 296,883 2.83231037	\$ 5,448 0.00188486	\$ - 0.00000000	\$ 28,801 0.00996347	\$ 35,811 0.00701699	\$ 93,949 0.01840860
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 203,860 8.95891013	\$ 37,998 1.66987475	\$ 18,989 0.05434831	\$ 301,832 2.87953066	\$ 6,591 0.00227999	\$ 2,833 0.00098005	\$ 2,394 0.00082818	\$ 30,738 0.00602297	\$ 3,644 0.00071402
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 549,037 24.12819161	\$ - 0.00000000	\$ - 0.00000000	\$ 17,855 0.05110149	\$ 45,602 0.43505325	\$ 10,616 0.00367266	\$ - 0.00000000	\$ - 0.00000000	\$ 69,779 0.01367262	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAINT CLAIRE'S NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1104825975

OSHPD Facility Number:
206342225

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	\$ 53,249	\$ 0	\$ 53,249	(Sch 3)
005	.20-.39	Fringe Benefits	6200	24,316	0	24,316	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	203,860	0	203,860	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 281,425	\$ 0	\$ 281,425	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 149,429	\$ 0	\$ 149,429	(Sch 3)
010	.20-.39	Fringe Benefits	6300	54,780	0	54,780	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	37,998	0	37,998	(Sch 4)
010		Housekeeping - Total	6300	\$ 242,207	\$ 0	\$ 242,207	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	3,392	0	3,392	(Sch 5)
025		Depreciation: Equipment	7140	16,048	0	16,048	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	494,422	0	494,422	(Sch 5)
040		Property Taxes	7300	35,175	0	35,175	(Sch 5)
045		Property Insurance	7400	6,697	0	6,697	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,079,366	\$ 0	\$ 1,079,366	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 42,272	\$ 0	\$ 42,272	(Sch 3)
060	.20-.39	Fringe Benefits	6400	24,158	0	24,158	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,124	0	11,124	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 77,554	\$ 0	\$ 77,554	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 203,493	\$ 0	\$ 203,493	(Sch 3)
065	.20-.39	Fringe Benefits	6500	69,986	0	69,986	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	281,744	0	281,744	(Sch 4)
065		Dietary - Total	6500	\$ 555,223	\$ 0	\$ 555,223	
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	11,587	0	11,587	(Sch 4)
075		Patient Supplies - Total	8100	\$ 11,587	\$ 0	\$ 11,587	
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:
SAINT CLAIRE'S NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1104825975

OSHPD Facility Number:
206342225

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			167,691	167,691 (Sch 2)
080	.40-.99	Other - Nonlabor	8200			0	0 (Sch 4)
080		Physical Therapy - Total	8200	\$	\$	167,691	0 \$ 167,691
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			142,880	142,880 (Sch 2)
082	.40-.99	Other - Nonlabor	8250			0	0 (Sch 4)
082		Occupational Therapy - Total	8250	\$	\$	142,880	0 \$ 142,880
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			20,760	20,760 (Sch 2)
083	.40-.99	Other - Nonlabor	8280			0	0 (Sch 4)
083		Speech Pathology - Total	8280	\$	\$	20,760	0 \$ 20,760
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			79,919	79,919 (Sch 4)
085		Pharmacy - Total	8300	\$	\$	79,919	0 \$ 79,919
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			5,617	5,617 (Sch 4)
090		Laboratory - Total	8400	\$	\$	5,617	0 \$ 5,617
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			18,817	18,817 (Sch 4)
100		Other Ancillary Services - Total	8900	\$	\$	18,817	0 \$ 18,817

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAINT CLAIRE'S NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1104825975

OSHPD Facility Number:
206342225

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		\$ 447,271	\$ 0	\$ 447,271
		Routine Services				
105		Skilled Nursing Care				
105	.01-19	Salaries and Wages	6110	\$ 2,106,920	\$ 0	\$ 2,106,920 (Sch 2)
105	.20-39	Fringe Benefits	6110	653,728	0	653,728 (Sch 2)
105	.49	Agency Staff	6110		0	0 (Sch 2)
105	.40-99	Other - Nonlabor	6110	130,013	0	130,013 (Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,890,661	\$ 0	\$ 2,890,661
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:
SAINT CLAIRE'S NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1104825975

OSHPD Facility Number:
206342225

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
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
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
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900	4,380	0	4,380
140		Beauty and Barber - Total	8900	\$ 4,380	\$ 0	\$ 4,380
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,895,041	\$ 0	\$ 2,895,041
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 57,642	\$ 0	\$ 57,642
155	.20-.39	Fringe Benefits	6600	18,456	0	18,456
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	1,914	0	1,914
155		Social Services - Total	6600	\$ 78,012	\$ 0	\$ 78,012

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAINT CLAIRE'S NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
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OSHPD Facility Number:
206342225

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	\$ 63,393	\$ 0	\$ 63,393	(Sch 2)
160	.20-39	Fringe Benefits	6700	16,675	0	16,675	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-99	Other - Nonlabor	6700	2,833	0	2,833	(Sch 4)
160		Activities - Total	6700	\$ 82,901	\$ 0	\$ 82,901	
165		Administration					
165	.01-19	Salaries and Wages	6900	\$ 309,272	\$ 0	\$ 309,272	(Sch 6)
165	.20-39	Fringe Benefits	6900	106,819	0	106,819	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-99	Other - Nonlabor	6900	191,998	0	191,998	(Sch 6)
165		Administration - Total	6900	\$ 608,089	\$ 0	\$ 608,089	
166		Medical Records					
166	.01-19	Salaries and Wages	6900	\$ 67,505	\$ 0	\$ 67,505	(Sch 3)
166	.20-39	Fringe Benefits	6900	26,444	0	26,444	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-99	Other - Nonlabor	6900	3,644	0	3,644	(Sch 4)
166		Medical Records - Total	6900	\$ 97,593	\$ 0	\$ 97,593	
167		CDPH Licensing Fees	6900	\$ 29,662	\$ 0	\$ 29,662	(Sch 6)
168		Professional Liability Insurance	6900	\$ 44,424	\$ 0	\$ 44,424	(Sch 6)
169		Quality Assurance Fees	6900	\$ 521,871	\$ 0	\$ 521,871	(Sch 6)
170		Inservice Education - Nursing					
170	.01-19	Salaries and Wages	6800	\$ 21,692	\$ 0	\$ 21,692	(Sch 3)
170	.20-39	Fringe Benefits	6800	7,109	0	7,109	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-99	Other - Nonlabor	6800	2,394	0	2,394	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 31,195	\$ 0	\$ 31,195	
174		Caregiver Training					
174	.01-19	Salaries and Wages	6900	\$ 0	\$ 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		\$ 1,493,747	\$ 0	\$ 1,493,747	
200		Total		\$ 6,548,202	\$ 0	\$ 6,548,202	

210	0.24	Total Facility Group Health Insurance * (Adj)	6900		\$ 0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		NPI		Adjustments
SAINT CLAIRE'S NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1104825975		4
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENT TO REPORTED PATIENT DAYS											
1	4.1	5	6	1	12	N/A	Total Patient Days		35,198	(90)	35,108
							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				

Provider Name							Fiscal Period	NPI	Adjustments		
SAINT CLAIRE'S NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1104825975	4		
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											
2	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2012 through December 30, 2012 Payment Period: January 01, 2012 through September 05, 2013 Report Date: September 06, 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 51511	32,680	(967)	31,713	

Provider Name							Fiscal Period	NPI	Adjustments	
SAINT CLAIRE'S NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1104825975	4	
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>										
3	Not Reported			1	14	N/A	Overpayments	\$0		
							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		\$15,333	
4							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		6,008 \$21,341	\$21,341