

**REPORT
ON THE
RATE SETTING AUDIT**

**ST. JOHN OF GOD RETIREMENT AND CARE CENTER
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1982693073**

**FISCAL PERIOD ENDED
SEPTEMBER 30, 2012**

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

**Section Chief: Maria Delgado
Audit Supervisor: Deborah Lee
Auditor: Diem Mi Ly**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

March 28, 2014

Nha John Paul Cosico, Administrator
St. John of God Retirement and Care Center
2468 South St. Andrew's Place
Los Angeles, CA 90018

ST. JOHN OF GOD RETIREMENT AND CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1982693073
FISCAL PERIOD ENDED: SEPTEMBER 30, 2012

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, 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 and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$49,790, 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.

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—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Nha John Paul Cosico
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Certified

cc: Willy Atienza, Controller
St. John of God Retirement & Care Center
2468 South St. Andrew's Place
Los Angeles, CA 90018

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

ST. JOHN OF GOD RETIREMENT AND CARE CENTER

Fiscal Period:

OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:

1982693073

OSHPD Facility No.:

206190755

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	\$ 4,812,832	\$ 88.41
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,540,090	\$ 28.29
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,682,111	\$ 30.90
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 436,465	\$ 8.02
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 38,884	\$ 0.71
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 81,012	\$ 1.49
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 659,480	\$ 12.11
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,471,674	\$ 27.03
11	Cost of Routine Service/Audited Total Costs	\$ 11,231,364	\$ 10,722,549	\$ 196.97
12	Total Patient Days (Adj)	54,437	54,437	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 206.32	\$ 196.97	
14	Overpayments (Adj 22)	\$ 0	\$ (49,790)	
15	Medi-Cal Days (Adj 21)	31,943	32,085	
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:

ST. JOHN OF GOD RETIREMENT AND CARE CENTER

Fiscal Period:

OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:

1982693073

OSHDP Facility No.:

206190755

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:
ST. JOHN OF GOD RETIREMENT AND CARE CENTER

Fiscal Period:
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:
1982693073

OSHPD Facility No.:
206190755

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	\$ 114,870	\$ 114,870		
160	Activities	209,839		\$ 209,839	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	41,231	0	0	41,231
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	4,488,123	114,870	209,839	4,812,832 *
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	\$ 4,854,063	\$ 114,870	\$ 209,839	\$ 4,854,063

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ST. JOHN OF GOD RETIREMENT AND CARE CENTER

NPI:
1982693073

OSHPD Facility Number:
206190755

Fiscal Period:
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 290,093	\$ 290,093										
010	Housekeeping	385,765	8,174	\$ 393,939									
060	Laundry and Linen	121,366	9,596	13,409	\$ 144,370								
065	Dietary	673,741	20,102	28,090	0	\$ 721,933							
155	Social Services	N/A	1,534	2,143	0	0	\$ 3,677						
160	Activities	N/A	19,303	26,973	0	0	0	\$ 46,277					
165	Administration	N/A	44,725	62,497	0	0	0	0		\$ 107,222	\$ 107,222		
166	Medical Records	109,797	4,564	6,377	0	0	0	0		120,737		\$ 120,737	
170	Inservice Education - Nursing	15,292	0	0	0	0	0	0	\$ 15,292				
ANCILLARY SERVICES													
075	Patient Supplies		2,077	2,902	0	0	0	0	0	4,979	1,670	1,880	\$ 8,528
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	533	600	1,134
080	Physical Therapy		2,993	4,182	0	0	0	0	0	7,174	4,619	5,201	16,994
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		644	900	0	0	0	0	0	1,545	2,883	3,247	7,674
083	Speech Pathology		213	298	0	0	0	0	0	511	1,589	1,789	3,889
085	Pharmacy		2,860	3,996	0	0	0	0	0	6,855	3,125	3,519	13,498
090	Laboratory		0	0	0	0	0	0	0	0	481	541	1,022
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	321	362	683
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		172,510	241,057	144,370	721,933	3,677	46,277	15,292	1,345,116	91,707	103,267	1,540,090
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		799	1,116	0	0	0	0	0	1,915	294	332	2,541
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,596,054	\$ 290,093	\$ 393,939	\$ 144,370	\$ 721,933	\$ 3,677	\$ 46,277	\$ 15,292	\$ 1,368,095	\$ 107,222	\$ 120,737	\$ 1,596,054

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ST. JOHN OF GOD RETIREMENT AND CARE CENTER

NPI:
1982693073

OSHPD Facility Number:
206190755

Fiscal Period:
OCTOBER 1, 2011 THROUGH SEPTEMBER 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	\$ 825,591	\$ 825,591										
010	Housekeeping	91,864	23,263	\$ 115,127									
060	Laundry and Linen	75,300	27,309	3,919	\$ 106,528								
065	Dietary	488,155	57,210	8,209	0	\$ 553,574							
155	Social Services	3,653	4,365	626	0	0	\$ 8,644						
160	Activities	16,719	54,936	7,883	0	0	0	\$ 79,538					
165	Administration	N/A	127,286	18,264	0	0	0	0		\$ 145,550	\$ 145,550		
166	Medical Records	18,525	12,988	1,864	0	0	0	0		33,376		\$ 33,376	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ 0				
ANCILLARY SERVICES													
075	Patient Supplies	90,237	5,910	848	0	0	0	0	0	96,995	2,266	520	\$ 99,781
077	Specialized Support Surfaces	46,832	0	0	0	0	0	0	0	46,832	724	166	47,722
080	Physical Therapy	383,811	8,517	1,222	0	0	0	0	0	393,550	6,270	1,438	401,258
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	248,504	1,834	263	0	0	0	0	0	250,601	3,914	897	255,412
083	Speech Pathology	138,002	606	87	0	0	0	0	0	138,695	2,157	495	141,347
085	Pharmacy	253,552	8,138	1,168	0	0	0	0	0	262,858	4,242	973	268,072
090	Laboratory	42,220	0	0	0	0	0	0	0	42,220	653	150	43,022
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	28,223	0	0	0	0	0	0	0	28,223	436	100	28,759
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	219,388	490,957	70,448	106,528	553,574	8,644	79,538	0	1,529,076	124,489	28,547	1,682,111 *
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	20,034	2,273	326	0	0	0	0	0	22,633	400	92	23,125
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,990,610	\$ 825,591	\$ 115,127	\$ 106,528	\$ 553,574	\$ 8,644	\$ 79,538	\$ 0	\$ 2,811,684	\$ 145,550	\$ 33,376	\$ 2,990,610

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ST. JOHN OF GOD RETIREMENT AND CARE CENTER

Fiscal Period:
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:
1982693073

OSHPD Facility Number:
206190755

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 463,978	100%							
	Property Tax (line 40)	0	0%	\$ 463,978						
005	Plant Operations and Maintenance			63,742	\$ 63,742					
010	Housekeeping			11,277	1,796	\$ 13,074				
060	Laundry and Linen			13,239	2,108	445	\$ 15,793			
065	Dietary			27,735	4,417	932	0	\$ 33,084		
155	Social Services			2,116	337	71	0	0	\$ 2,524	
160	Activities			26,632	4,241	895	0	0	0	\$ 31,769
165	Administration			61,707	9,827	2,074	0	0	0	0
166	Medical Records			6,296	1,003	212	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			2,865	456	96	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,129	658	139	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			889	142	30	0	0	0	0
083	Speech Pathology			294	47	10	0	0	0	0
085	Pharmacy			3,945	628	133	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			238,010	37,905	8,000	15,793	33,084	2,524	31,769
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			1,102	176	37	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 463,978	100%	\$ 463,978	\$ 63,742	\$ 13,074	\$ 15,793	\$ 33,084	\$ 2,524	\$ 31,769

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ST. JOHN OF GOD RETIREMENT AND CARE CENTER

Fiscal Period:
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:
1982693073

OSHPD Facility Number:
206190755

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 100% Of Total	Property Tax 0% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 463,978	100%							
	Property Tax (line 40)	0	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 73,608	\$ 73,608				
166	Medical Records				7,511		\$ 7,511			
170	Inservice Education - Nursing			\$ 0						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,418	1,146	117	\$ 4,681	\$ 4,681	\$ 0
077	Specialized Support Surfaces			0	0	366	37	403	403	0
080	Physical Therapy			0	4,925	3,171	324	8,420	8,420	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,060	1,979	202	3,242	3,242	0
083	Speech Pathology			0	351	1,091	111	1,553	1,553	0
085	Pharmacy			0	4,706	2,145	219	7,070	7,070	0
090	Laboratory			0	0	330	34	364	364	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	221	23	243	243	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			0	367,084	62,957	6,424	436,465	436,465	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			0	1,315	202	21	1,537	1,537	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 463,978	100%	\$ 0	\$ 382,859	\$ 73,608	\$ 7,511	\$ 463,978	\$ 463,978	\$ 0

(To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ST. JOHN OF GOD RETIREMENT AND CARE CENTER

NPI:
1982693073

OSHPD Facility Number:
206190755

Fiscal Period:
OCTOBER 1, 2011 THROUGH SEPTEMBER 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. 65% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 50,443												
055	Interest - Other	4,933												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,665,276												
	Total Costs Allocable as Administration	1,720,652	65%											
167	CDPH Licensing Fees	45,462	2%											
168	Professional Liability Insurance	94,718	4%											
169	Quality Assurance Fees	771,051	29%											
174	Caregiver Training	0	0%											
	Total	2,631,883	100%						\$ 2,631,883					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 41,231	\$ 4,979	\$ 96,995	\$ 3,418	\$ 146,623	40,980	\$ 26,791	\$ 708	\$ 1,475	\$ 12,006	\$ 0
077	Specialized Support Surfaces			0	0	46,832	0	46,832	13,089	8,557	226	471	3,835	0
080	Physical Therapy			0	7,174	393,550	4,925	405,650	113,376	74,122	1,958	4,080	33,215	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,545	250,601	1,060	253,206	70,769	46,267	1,222	2,547	20,733	0
083	Speech Pathology			0	511	138,695	351	139,556	39,005	25,500	674	1,404	11,427	0
085	Pharmacy			0	6,855	262,858	4,706	274,419	76,698	50,143	1,325	2,760	22,470	0
090	Laboratory			0	0	42,220	0	42,220	11,800	7,715	204	425	3,457	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	28,223	0	28,223	7,888	5,157	136	284	2,311	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			4,812,832	1,345,116	1,529,076	367,084	8,054,108	2,251,051	1,471,674	38,884	81,012	659,480	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,915	22,633	1,315	25,863	7,228	4,726	125	260	2,118	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,631,883		\$ 4,854,063	\$ 1,368,095	\$ 2,811,684	\$ 382,859	\$ 9,416,701	\$ 2,631,883					
	Total Administrative Costs							\$ 2,631,883		\$ 1,720,652	\$ 45,462	\$ 94,718	\$ 771,051	\$ 0
	Unit Cost Multiplier							0.27949098						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 227,959	\$ 178,926	\$ 81,119	\$ 488,004							
	TOTAL FACILITY COSTS							\$ 12,536,588						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ST. JOHN OF GOD RETIREMENT AND CARE CENTER

NPI:
1982693073

OSHPD Facility Number:
206190755

Fiscal Period:
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 20)	Plant Ops (SQ FT) 5 (Adj 20)	Hskpng (SQ FT) 10 (Adj 20)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	8,676									
010	Housekeeping	1,535	1,535								
060	Laundry and Linen	1,802	1,802	1,802							
065	Dietary	3,775	3,775	3,775							
155	Social Services	288	288	288							
160	Activities	3,625	3,625	3,625							
165	Administration	8,399	8,399	8,399							
166	Medical Records	857	857	857							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	390	390	390						146,623	146,623
077	Specialized Support Surfaces									46,832	46,832
080	Physical Therapy	562	562	562						405,650	405,650
081	Respiratory Therapy									0	0
082	Occupational Therapy	121	121	121						253,206	253,206
083	Speech Pathology	40	40	40						139,556	139,556
085	Pharmacy	537	537	537						274,419	274,419
090	Laboratory									42,220	42,220
095	Home Health Services									0	0
100	Other Ancillary Services									28,223	28,223
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	32,396	32,396	32,396	590,040	144,695	4,707,511	4,707,511	4,707,511	8,054,108	8,054,108
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	150	150	150						25,863	25,863
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	63,153	54,477	52,942	590,040	144,695	4,707,511	4,707,511	4,707,511	9,416,701	9,416,701
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 114,870 0.02440143	\$ 209,839 0.044575361			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 290,093 5.32505461	\$ 393,939 7.44095347	\$ 144,370 0.24467891	\$ 721,933 4.98934089	\$ 3,677 0.00078101	\$ 46,277 0.00983041	\$ 15,292 0.00324843	\$ 107,222 0.01138633	\$ 120,737 0.01282163
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 825,591 15.15485434	\$ 115,127 2.17458164	\$ 106,528 0.18054309	\$ 553,574 3.82579647	\$ 8,644 0.00183619	\$ 79,538 0.01689602	\$ - 0.00000000	\$ 145,550 0.01545657	\$ 33,376 0.00354438
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 463,978 7.34688772	\$ 63,742 1.17006439	\$ 13,074 0.24694045	\$ 15,793 0.02676519	\$ 33,084 0.22864435	\$ 2,524 0.00053617	\$ 31,769 0.00674860	\$ - 0.00000000	\$ 73,608 0.00781674	\$ 7,511 0.00079759

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

ST. JOHN OF GOD RETIREMENT AND CARE CENTER

Fiscal Period:

OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:

1982693073

OSHPD Facility Number:

206190755

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	\$ 214,780	\$ 0	\$ 214,780	(Sch 3)
005	.20-.39	Fringe Benefits	6200	75,313	0	75,313	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	825,591	0	825,591	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 1,115,684	\$ 0	\$ 1,115,684	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 286,807	\$ (18,010)	\$ 268,797	(Sch 3)
010	.20-.39	Fringe Benefits	6300	116,968	0	116,968	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	91,864	0	91,864	(Sch 4)
010		Housekeeping - Total	6300	\$ 495,639	\$ (18,010)	\$ 477,629	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 326,876	\$ 0	\$ 326,876	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	125,657	0	125,657	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	11,445	0	11,445	(Sch 5)
040		Property Taxes	7300		0	0	(Sch 5)
045		Property Insurance	7400	50,443	0	50,443	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	4,933	0	4,933	(Sch 6)
057		Subtotal 005 - 055		\$ 2,130,677	\$ (18,010)	\$ 2,112,667	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 85,013	\$ 0	\$ 85,013	(Sch 3)
060	.20-.39	Fringe Benefits	6400	36,353	0	36,353	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	75,300	0	75,300	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 196,666	\$ 0	\$ 196,666	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 495,640	\$ 0	\$ 495,640	(Sch 3)
065	.20-.39	Fringe Benefits	6500	178,101	0	178,101	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	519,924	(31,769)	488,155	(Sch 4)
065		Dietary - Total	6500	\$ 1,193,665	\$ (31,769)	\$ 1,161,896	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 29,098	\$ 0	\$ 29,098	(Sch 2)
075	.20-.39	Fringe Benefits	8100	12,133	0	12,133	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	90,237	0	90,237	(Sch 4)
075		Patient Supplies - Total	8100	\$ 131,468	\$ 0	\$ 131,468	
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	46,832	0	46,832	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 46,832	\$ 0	\$ 46,832	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ST. JOHN OF GOD RETIREMENT AND CARE CENTER

Fiscal Period:
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:
1982693073

OSHPD Facility Number:
206190755

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	383,811	0	383,811	(Sch 4)
080		Physical Therapy - Total	8200	\$ 383,811	\$ 0	\$ 383,811	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	248,504	0	248,504	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 248,504	\$ 0	\$ 248,504	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	138,002	0	138,002	(Sch 4)
083		Speech Pathology - Total	8280	\$ 138,002	\$ 0	\$ 138,002	
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	253,552	0	253,552	(Sch 4)
085		Pharmacy - Total	8300	\$ 253,552	\$ 0	\$ 253,552	
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	42,220	0	42,220	(Sch 4)
090		Laboratory - Total	8400	\$ 42,220	\$ 0	\$ 42,220	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	28,223	0	28,223	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 28,223	\$ 0	\$ 28,223	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ST. JOHN OF GOD RETIREMENT AND CARE CENTER

Fiscal Period:
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:
1982693073

OSHPD Facility Number:
206190755

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		\$ 1,272,612	\$ 0	\$ 1,272,612	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,312,360	\$ 0	\$ 3,312,360	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,052,572	0	1,052,572	(Sch 2)
105	.49	Agency Staff	6110		123,191	123,191	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	342,579	(123,191)	219,388	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,707,511	\$ 0	\$ 4,707,511	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ST. JOHN OF GOD RETIREMENT AND CARE CENTER

Fiscal Period:
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:
1982693073

OSHPD Facility Number:
206190755

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	20,034	0	20,034 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 20,034	\$ 0	\$ 20,034
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 4,727,545	\$ 0	\$ 4,727,545
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 86,439	\$ 0	\$ 86,439 (Sch 2)
155	.20-.39	Fringe Benefits	6600	28,431	0	28,431 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,653	0	3,653 (Sch 4)
155		Social Services - Total	6600	\$ 118,523	\$ 0	\$ 118,523

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

ST. JOHN OF GOD RETIREMENT AND CARE CENTER

Fiscal Period:

OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:

1982693073

OSHPD Facility Number:

206190755

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	\$ 154,576	\$ 0	\$ 154,576	(Sch 2)
160	.20-.39	Fringe Benefits	6700	55,263	0	55,263	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	16,719	0	16,719	(Sch 4)
160		Activities - Total	6700	\$ 226,558	\$ 0	\$ 226,558	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 798,892	\$ (220,843)	\$ 578,049	(Sch 6)
165	.20-.39	Fringe Benefits	6900	437,928	0	437,928	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	692,048	(42,749)	649,299	(Sch 6)
165		Administration - Total	6900	\$ 1,928,868	\$ (263,592)	\$ 1,665,276	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 83,552	\$ 0	\$ 83,552	(Sch 3)
166	.20-.39	Fringe Benefits	6900	26,245	0	26,245	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	18,525	0	18,525	(Sch 4)
166		Medical Records - Total	6900	\$ 128,322	\$ 0	\$ 128,322	
167		CDPH Licensing Fees	6900	\$ 110,030	\$ (64,568)	\$ 45,462	(Sch 6)
168		Professional Liability Insurance	6900	\$ 204,593	\$ (109,875)	\$ 94,718	(Sch 6)
169		Quality Assurance Fees	6900	\$ 771,051	\$ 0	\$ 771,051	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 10,823	\$ 0	\$ 10,823	(Sch 3)
170	.20-.39	Fringe Benefits	6800	4,469	0	4,469	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 15,292	\$ 0	\$ 15,292	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 3,503,237	\$ (438,035)	\$ 3,065,202	
200		Total		\$ 13,024,402	\$ (487,814)	\$ 12,536,588	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900		\$	595,696	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
ST. JOHN OF GOD RETIREMENT AND CARE CENTER

NPI:
1982693073

OSHPD Facility Number:
206190755

Fiscal Period:
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

Line No.	Sub No.	TOTAL ADJ (Pages 1, 2, & 3)	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	0							
010	1	Housekeeping - Salaries and Wages	(18,010)							
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	0							
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	(31,769)							
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	0							
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							
083	1	Speech Pathology - Salaries and Wages	0							

Provider Name							Fiscal Period		NPI		Adjustments
ST. JOHN OF GOD RETIREMENT AND CARE CENTER							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012		1982693073		22
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		Group Health Insurance To include Group Health Insurance in the audit report for informational purpose only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$595,696	\$595,696

Provider Name							Fiscal Period	NPI	Adjustments		
ST. JOHN OF GOD RETIREMENT AND CARE CENTER							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012	1982693073	22		
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>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$692,048	\$64,568	\$756,616 *	
	10.5	167	4	8A-1	167	4	CDPH Licensing Fees	110,030	(64,568)	45,462	
							To reclassify non-CDPH licensing expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
3	10.5	105	3	8A-1	105	3	Skilled Nursing Care - Agency Staff	\$0	\$123,191	\$123,191	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	342,579	(123,191)	219,388	
							To reclassify Nurse Registry expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$756,616	\$2,905	\$759,521 *	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	204,593	(2,905)	201,688 *	
							To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
ST. JOHN OF GOD RETIREMENT AND CARE CENTER							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012	1982693073	22		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
5	10.5	168	4	8A-1	168	4	Professional Liability Insurance To adjust the reported liability insurance expense to agree with the supporting documents. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$201,688	(\$106,970)	\$94,718
6	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages To adjust the reported accounting clerk expense to agree with provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$798,892	(\$83,734)	\$715,158 *
7	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages To adjust controller's compensation expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$715,158	(\$22,999)	\$692,159 *
8	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages To eliminate admission and marketing expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$692,159	(\$31,636)	\$660,523 *
9	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages To adjust Human Resource Administrative Assistant expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$660,523	(\$30,979)	\$629,544 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
ST. JOHN OF GOD RETIREMENT AND CARE CENTER							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012	1982693073	22		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
10	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages To eliminate housekeeping expenses that belong to residential care. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$286,807	(\$18,010)	\$268,797	
11	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor To eliminate residential care and nonpatient care related meals expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$519,924	(\$25,688)	\$494,236 *	
12	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate residents lost items expense not included in the rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* \$759,521	(\$11,950)	\$747,571 *	
13	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor To eliminate dietary non-medical supplies due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* \$494,236	(\$6,081)	\$488,155	
14	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust accounting expense that is not applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	* \$747,571	(\$33,600)	\$713,971 *	
15	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate contribution and donation costs not related to patient care. 42 CFR 413.5(c)(7) and 413.9 CMS Pub. 15-1, Sections 608, 610 and 2102.3	* \$713,971	(\$24,130)	\$689,841 *	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
ST. JOHN OF GOD RETIREMENT AND CARE CENTER							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012	1982693073	22		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
16	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate meals on wheels expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$689,841	(\$3,360)	\$686,481 *
17	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate special events expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$686,481	(\$5,282)	\$681,199 *
18	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages To adjust CEO's compensation expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$629,544	(\$51,495)	\$578,049
19	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate management fee from a related party due to lack of home office cost report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 1005, 2150.2, 2300 and 2304	*	\$681,199	(\$31,900)	\$649,299

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
ST. JOHN OF GOD RETIREMENT AND CARE CENTER							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012	1982693073	22	
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>										
20	10.7	005	1	7	005		Plant Operations and Maintenance (Square Feet)	0	8,676	8,676
	10.7	010	1,2	7	010		Housekeeping	0	1,535	1,535
	10.7	060	1,2,3	7	060		Laundry and Linen	0	1,802	1,802
	10.7	065	1,2,3	7	065		Dietary	0	3,775	3,775
	10.7	075	1,2,3	7	075		Patient Supplies	0	390	390
	10.7	080	1,2,3	7	080		Physical Therapy	466	96	562
	10.7	105	1,2,3	7	105		Skilled Nursing Care	40,027	(7,631)	32,396
	10.7	155	1,2,3	7	155		Social Services	0	288	288
	10.7	160	1,2,3	7	160		Activities	0	3,625	3,625
	10.7	165	1,2,3	7	165		Administration	0	8,399	8,399
	10.7	166	1,2,3	7	166		Medical Records	0	857	857
	10.7	175	1	1	N/A		Total - Square Feet	41,341	21,812	63,153
	10.7	175	2	2	N/A		Total - Square Feet	41,341	13,136	54,477
	10.7	175	3	3	N/A		Total - Square Feet	41,341	11,601	52,942
							To adjust square footage statistics to agree with the physical measurement records 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	
ST. JOHN OF GOD RETIREMENT AND CARE CENTER							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012	1982693073	22	
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 PATIENT DAYS										
21	4.1	5	2	1	15		Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: October 01, 2011 through September 30, 2012 Payment Period: October 01, 2011 through October 31, 2013 Report Date: November 18, 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	31,943	142	32,085

Provider Name							Fiscal Period		NPI		Adjustments
ST. JOHN OF GOD RETIREMENT AND CARE CENTER							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012		1982693073		22
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO OTHER MATTERS</u>											
22	Not Reported			1	14		Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$0	\$49,790	\$49,790