

**REPORT
ON THE
RATE SETTING AUDIT**

**SANTA TERESITA MANOR
DUARTE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1912992637**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Bina Matani
Auditor: Kristine Lim**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 29, 2014

Administrator
Santa Teresita Manor
819 Buena Vista Street
Duarte, CA 91010

SANTA TERESITA MANOR
NATIONAL PROVIDER IDENTIFIER (NPI) 1912992637
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. 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 \$15,675, which resulted from Medi-Cal overpayments

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

Administrator
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If you have questions regarding this report, you may call the Audits Section—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

Certified

cc: Sister Margaret Mary
Accounting Manager
Mount Carmel Health Ministries, Inc.
902 East Alhambra Road
Alhambra, CA 91801

Eddie Uppal, Consultant
Axiom Healthcare Group
9534 Topanga Canyon Boulevard
Chatsworth, CA 91311

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SANTA TERESITA MANOR

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

NPI:
1912992637

OSHPD Facility No.:
206196551

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	\$ 2,742,826	\$ 78.85
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 722,473	\$ 20.77
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,326,718	\$ 38.14
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,045,209	\$ 30.05
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 63,650	\$ 1.83
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 32,755	\$ 0.94
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 73,893	\$ 2.12
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 446,914	\$ 12.85
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 950,379	\$ 27.32
11	Cost of Routine Service/Audited Total Costs	\$ 7,406,336	\$ 7,404,817	\$ 212.87
12	Total Patient Days (Adj 10)	34,784	34,785	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 212.92	\$ 212.87	
14	Overpayments (Adjs 12, 13)	\$ 0	\$ (15,675)	
15	Medi-Cal Days (Adj 11)	23,129	23,103	
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:
SANTA TERESITA MANOR

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

NPI:
1912992637

OSHPD Facility No.:
206196551

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:
SANTA TERESITA MANOR

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

NPI:
1912992637

OSHPD Facility No.:
206196551

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	\$ 85,661	\$ 85,661		
160	Activities	103,184		\$ 103,184	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	7,271	0	0	7,271
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	302,274	0	0	302,274
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	221,894	0	0	221,894
083	Speech Pathology	43,964	0	0	43,964
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	2,553,981	85,661	103,184	2,742,826 *
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	\$ 3,318,229	\$ 85,661	\$ 103,184	\$ 3,318,229

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SANTA TERESITA MANOR

NPI:
1912992637

OSHPD Facility Number:
206196551

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	\$ 200,693	\$ 200,693										
010	Housekeeping	292,760	24,216	\$ 316,976									
060	Laundry and Linen	0	13,731	24,663	\$ 38,394								
065	Dietary	92,228	18,250	32,780	0	\$ 143,259							
155	Social Services	N/A	10,560	18,966	0	0	\$ 29,526						
160	Activities	N/A	0	0	0	0	0	\$ 0					
165	Administration	N/A	1,818	3,265	0	0	0	0		\$ 5,082	\$ 5,082		
166	Medical Records	129,835	1,713	3,076	0	0	0	0		134,623		\$ 134,623	
170	Inservice Education - Nursing	62,400	0	0	0	0	0	0	\$ 62,400				
ANCILLARY SERVICES													
075	Patient Supplies		4,594	8,251	0	0	0	0	0	12,844	82	2,175	\$ 15,101
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	1	18	18
080	Physical Therapy		8,247	14,813	0	0	0	0	0	23,061	310	8,202	31,572
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	169	4,469	4,637
083	Speech Pathology		0	0	0	0	0	0	0	0	33	886	919
085	Pharmacy		0	0	0	0	0	0	0	0	70	1,858	1,928
090	Laboratory		0	0	0	0	0	0	0	0	19	493	511
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	18	478	496
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		117,564	211,162	38,394	143,259	29,526	0	62,400	602,305	4,372	115,796	722,473 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	9	250	260
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 777,916	\$ 200,693	\$ 316,976	\$ 38,394	\$ 143,259	\$ 29,526	\$ 0	\$ 62,400	\$ 638,210	\$ 5,082	\$ 134,623	\$ 777,916

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SANTA TERESITA MANOR

NPI:
1912992637

OSHPD Facility Number:
206196551

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	\$ 524,089	\$ 524,089										
010	Housekeeping	29,028	63,239	\$ 92,267									
060	Laundry and Linen	93,099	35,857	7,179	\$ 136,135								
065	Dietary	628,565	47,659	9,542	0	\$ 685,766							
155	Social Services	35	27,575	5,521	0	0	\$ 33,131						
160	Activities	574	0	0	0	0	0	\$ 574					
165	Administration	N/A	4,747	950	0	0	0	0		\$ 5,697	\$ 5,697		
166	Medical Records	683	4,472	895	0	0	0	0		6,050		\$ 6,050	
170	Inservice Education - Nursing	2,160	0	0	0	0	0	0	\$ 2,160				
ANCILLARY SERVICES													
075	Patient Supplies	42,265	11,996	2,402	0	0	0	0	0	56,662	92	98	\$ 56,852
077	Specialized Support Surfaces	872	0	0	0	0	0	0	0	872	1	1	874
080	Physical Therapy	37	21,537	4,312	0	0	0	0	0	25,886	347	369	26,602
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	189	201	390
083	Speech Pathology	17	0	0	0	0	0	0	0	17	37	40	94
085	Pharmacy	92,268	0	0	0	0	0	0	0	92,268	79	84	92,430
090	Laboratory	24,465	0	0	0	0	0	0	0	24,465	21	22	24,508
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	23,738	0	0	0	0	0	0	0	23,738	20	21	23,780
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	90,374	307,007	61,466	136,135	685,766	33,131	574	2,160	1,316,614	4,900	5,204	1,326,718 *
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	12,426	0	0	0	0	0	0	0	12,426	11	11	12,448
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,564,695	\$ 524,089	\$ 92,267	\$ 136,135	\$ 685,766	\$ 33,131	\$ 574	\$ 2,160	\$ 1,552,948	\$ 5,697	\$ 6,050	\$ 1,564,695

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SANTA TERESITA MANOR

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

NPI:
1912992637

OSHPD Facility Number:
206196551

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)	\$ 1,130,640	94%							
	Property Tax (line 40)	68,852	6%	\$ 1,199,492						
005	Plant Operations and Maintenance			43,035	\$ 43,035					
010	Housekeeping			139,543	5,193	\$ 144,736				
060	Laundry and Linen			79,123	2,944	11,261	\$ 93,329			
065	Dietary			105,165	3,913	14,968	0	\$ 124,046		
155	Social Services			60,847	2,264	8,660	0	0	\$ 71,772	
160	Activities			0	0	0	0	0	0	\$ 0
165	Administration			10,474	390	1,491	0	0	0	0
166	Medical Records			9,868	367	1,405	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			26,469	985	3,767	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			47,524	1,768	6,764	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			677,444	25,210	96,419	93,329	124,046	71,772	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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,199,492	100%	\$ 1,199,492	\$ 43,035	\$ 144,736	\$ 93,329	\$ 124,046	\$ 71,772	\$ 0

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SANTA TERESITA MANOR

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

NPI:
1912992637

OSHPD Facility Number:
206196551

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 94% Of Total	Property Tax 6% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 1,130,640	94%							
	Property Tax (line 40)	68,852	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 12,354	\$ 12,354				
166	Medical Records				11,640		\$ 11,640			
170	Inservice Education - Nursing			\$ 0						
ANCILLARY SERVICES										
075	Patient Supplies			0	31,222	200	188	\$ 31,609	\$ 29,795	\$ 1,814
077	Specialized Support Surfaces			0	0	2	2	3	3	0
080	Physical Therapy			0	56,056	753	709	57,518	54,216	3,302
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	410	386	796	751	46
083	Speech Pathology			0	0	81	77	158	149	9
085	Pharmacy			0	0	171	161	331	312	19
090	Laboratory			0	0	45	43	88	83	5
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	44	41	85	80	5
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	1,088,220	10,626	10,012	1,108,858	1,045,209	63,650
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	23	22	45	42	3
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,199,492	100%	\$ 0	\$ 1,175,498	\$ 12,354	\$ 11,640	\$ 1,199,492	\$ 1,130,640	\$ 68,852

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SANTA TERESITA MANOR

NPI:
1912992637

OSHPD Facility Number:
206196551

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. 63% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 15,811												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,089,096												
	Total Costs Allocable as Administration	1,104,907	63%											
167	CDPH Licensing Fees	38,081	2%											
168	Professional Liability Insurance	85,908	5%											
169	Quality Assurance Fees	519,580	30%											
174	Caregiver Training	0	0%											
	Total	1,748,476	100%						\$ 1,748,476					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 7,271	\$ 12,844	\$ 56,662	\$ 31,222	\$ 107,999	28,248	\$ 17,851	\$ 615	\$ 1,388	\$ 8,394	\$ 0
077	Specialized Support Surfaces			0	0	872	0	872	228	144	5	11	68	0
080	Physical Therapy			302,274	23,061	25,886	56,056	407,277	106,526	67,316	2,320	5,234	31,655	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			221,894	0	0	0	221,894	58,038	36,676	1,264	2,852	17,247	0
083	Speech Pathology			43,964	0	17	0	43,981	11,504	7,269	251	565	3,418	0
085	Pharmacy			0	0	92,268	0	92,268	24,133	15,250	526	1,186	7,171	0
090	Laboratory			0	0	24,465	0	24,465	6,399	4,044	139	314	1,902	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	23,738	0	23,738	6,209	3,924	135	305	1,845	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			2,742,826	602,305	1,316,614	1,088,220	5,749,965	1,503,942	950,379	32,755	73,893	446,914	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	12,426	0	12,426	3,250	2,054	71	160	966	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,748,476		\$ 3,318,229	\$ 638,210	\$ 1,552,948	\$ 1,175,498	\$ 6,684,885	\$ 1,748,476					
	Total Administrative Costs							\$ 1,748,476		\$ 1,104,907	\$ 38,081	\$ 85,908	\$ 519,580	\$ 0
	Unit Cost Multiplier							0.26155664						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 139,706	\$ 11,747	\$ 23,994	\$ 175,447						
	TOTAL FACILITY COSTS							\$ 8,608,808						

(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SANTA TERESITA MANOR

NPI:
1912992637

OSHPD Facility Number:
206196551

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 Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,208									
010	Housekeeping	3,917	3,917								
060	Laundry and Linen	2,221	2,221	2,221							
065	Dietary	2,952	2,952	2,952							
155	Social Services	1,708	1,708	1,708							
160	Activities	0	0	0							
165	Administration	294	294	294							
166	Medical Records	277	277	277							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	743	743	743						107,999	107,999
077	Specialized Support Surfaces									872	872
080	Physical Therapy	1,334	1,334	1,334						407,277	407,277
081	Respiratory Therapy									0	0
082	Occupational Therapy									221,894	221,894
083	Speech Pathology									43,981	43,981
085	Pharmacy									92,268	92,268
090	Laboratory									24,465	24,465
095	Home Health Services									0	0
100	Other Ancillary Services									23,738	23,738
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	19,016	19,016	19,016	344,710	103,413	2,644,355	2,644,355	2,644,355	5,749,965	5,749,965
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									12,426	12,426
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	33,670	32,462	28,545	344,710	103,413	2,644,355	2,644,355	2,644,355	6,684,885	6,684,885
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 85,661 0.032393911	\$ 103,184 0.039020479			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 200,693 6.18239788	\$ 316,976 11.10444745	\$ 38,394 0.11138082	\$ 143,259 1.38530714	\$ 29,526 0.01116565	\$ - 0.00000000	\$ 62,400 0.02359744	\$ 5,082 0.00076027	\$ 134,623 0.02013849
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 524,089 16.14469226	\$ 92,267 3.23232649	\$ 136,135 0.39492721	\$ 685,766 6.63133222	\$ 33,131 0.01252893	\$ 574 0.00021707	\$ 2,160 0.00081683	\$ 5,697 0.00085220	\$ 6,050 0.00090509
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,199,492 35.62494803	\$ 43,035 1.32570197	\$ 144,736 5.07043952	\$ 93,329 0.27074596	\$ 124,046 1.19952285	\$ 71,772 0.02714160	\$ - 0.00000000	\$ - 0.00000000	\$ 12,354 0.00184808	\$ 11,640 0.00174122

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SANTA TERESITA MANOR

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

NPI:
1912992637

OSHPD Facility Number:
206196551

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	\$ 13,137	\$ (13,137)	\$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200	4,663	62	4,725	(Sch 3)
005	.79	Agency Staff	6200	352,044	(156,076)	195,968	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	368,013	156,076	524,089	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 737,857	\$ (13,075)	\$ 724,782	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 219,860	\$ 0	\$ 219,860	(Sch 3)
010	.20-.39	Fringe Benefits	6300	70,099	2,801	72,900	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	29,028	0	29,028	(Sch 4)
010		Housekeeping - Total	6300	\$ 318,987	\$ 2,801	\$ 321,788	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 237,035	\$ 0	\$ 237,035	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	107,974	0	107,974	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	8,462	0	8,462	(Sch 5)
040		Property Taxes	7300	121,803	(52,951)	68,852	(Sch 5)
045		Property Insurance	7400	15,811	0	15,811	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	777,169	0	777,169	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 2,325,098	\$ (63,225)	\$ 2,261,873	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	92,078	(92,078)	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	1,021	92,078	93,099	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 93,099	\$ 0	\$ 93,099	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 48,111	\$ 0	\$ 48,111	(Sch 3)
065	.20-.39	Fringe Benefits	6500	19,240	24,877	44,117	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	628,565	0	628,565	(Sch 4)
065		Dietary - Total	6500	\$ 695,916	\$ 24,877	\$ 720,793	
070		Provision for Bad Debts	7700	\$ 0	\$ 0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 6,685	\$ 0	\$ 6,685	(Sch 2)
075	.20-.39	Fringe Benefits	8100	574	12	586	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	42,265	0	42,265	(Sch 4)
075		Patient Supplies - Total	8100	\$ 49,524	\$ 12	\$ 49,536	
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	872	0	872	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 872	\$ 0	\$ 872	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SANTA TERESITA MANOR

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

NPI:
1912992637

OSHPD Facility Number:
206196551

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	302,274	0	302,274	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	37	0	37	(Sch 4)
080		Physical Therapy - Total	8200	\$ 302,311	\$ 0	\$ 302,311	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	221,894	0	221,894	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 221,894	\$ 0	\$ 221,894	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	43,964	0	43,964	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	17	0	17	(Sch 4)
083		Speech Pathology - Total	8280	\$ 43,981	\$ 0	\$ 43,981	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	92,268	0	92,268	(Sch 4)
085		Pharmacy - Total	8300	\$ 92,268	\$ 0	\$ 92,268	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	24,465	0	24,465	(Sch 4)
090		Laboratory - Total	8400	\$ 24,465	\$ 0	\$ 24,465	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	23,738	0	23,738	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 23,738	\$ 0	\$ 23,738	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SANTA TERESITA MANOR

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

NPI:
1912992637

OSHPD Facility Number:
206196551

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		\$ 759,053	\$ 12	\$ 759,065	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,016,797	\$ 0	\$ 2,016,797	(Sch 2)
105	.20-.39	Fringe Benefits	6110	518,491	10,445	528,936	(Sch 2)
105	.49	Agency Staff	6110	8,248	0	8,248	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	90,374	0	90,374	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,633,910	\$ 10,445	\$ 2,644,355	
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:
SANTA TERESITA MANOR

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

NPI:
1912992637

OSHPD Facility Number:
206196551

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	12,426	0	12,426
140		Beauty and Barber - Total	8900	\$ 12,426	\$ 0	\$ 12,426
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,646,336	\$ 10,445	\$ 2,656,781
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 72,921	\$ 0	\$ 72,921
155	.20-.39	Fringe Benefits	6600	14,874	(2,134)	12,740
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	35	0	35
155		Social Services - Total	6600	\$ 87,830	\$ (2,134)	\$ 85,696

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SANTA TERESITA MANOR

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

NPI:
1912992637

OSHPD Facility Number:
206196551

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	\$ 75,542	\$ 0	\$ 75,542	(Sch 2)
160	.20-.39	Fringe Benefits	6700	26,255	1,387	27,642	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	574	0	574	(Sch 4)
160		Activities - Total	6700	\$ 102,371	\$ 1,387	\$ 103,758	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 377,400	\$ 13,137	\$ 390,537	(Sch 6)
165	.20-.39	Fringe Benefits	6900	81,421	(56,823)	24,598	(Sch 6)
165	.49	Agency Staff	6900	164,995	(164,995)	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	549,227	124,734	673,961	(Sch 6)
165		Administration - Total	6900	\$ 1,173,043	\$ (83,947)	\$ 1,089,096	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 93,133	\$ 0	\$ 93,133	(Sch 3)
166	.20-.39	Fringe Benefits	6900	36,702	0	36,702	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	683	0	683	(Sch 4)
166		Medical Records - Total	6900	\$ 130,518	\$ 0	\$ 130,518	
167		CDPH Licensing Fees	6900	\$ 38,081	\$ 0	\$ 38,081	(Sch 6)
168		Professional Liability Insurance	6900	\$ 85,908	\$ 0	\$ 85,908	(Sch 6)
169		Quality Assurance Fees	6900	\$ 479,319	\$ 40,261	\$ 519,580	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 62,400	\$ 0	\$ 62,400	(Sch 3)
170	.20-.39	Fringe Benefits	6800	6,952	(6,952)	0	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,160	0	2,160	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 71,512	\$ (6,952)	\$ 64,560	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,168,582	\$ (51,385)	\$ 2,117,197	
200		Total		\$ 8,688,084	\$ (79,276)	\$ 8,608,808	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 110,933
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
SANTA TERESITA MANOR

NPI:
1912992637

OSHPD Facility Number:
206196551

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

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	40,261					40,261		
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	(6,952)						(6,952)	
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	<u>(\$79,276)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(26,325)</u>	<u>(52,951)</u>
			(To Sch 8)							

Provider Name							Fiscal Period	NPI	Adjustments	
SANTA TERESITA MANOR							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1912992637	13	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>MEMORANDUM ADJUSTMENT</u>										
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance costs in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$110,933	\$110,933

Provider Name							Fiscal Period	NPI	Adjustments		
SANTA TERESITA MANOR							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1912992637	13		
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	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$13,137	(\$13,137)	\$0	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	377,400	13,137	390,537	
							To reclassify administrative salaries 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	005	3	8A-1	005	3	Plant Operations and Maintenance - Agency Staff	\$352,044	(\$129,353)	\$222,691 *	
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	368,013	129,353	497,366 *	
							To reclassify security guards purchased service expenses to the appropriate cost center, and to be consistent with the prior year. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304 CCR, Title 22, Section 52000(i)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
SANTA TERESITA MANOR							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1912992637	13		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
RECLASSIFICATIONS OF REPORTED COSTS											
4	10.5	005	3	8A-1	005	3	Plant Operations and Maintenance - Agency Staff	*	\$222,691	(\$26,723)	\$195,968
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	*	497,366	26,723	524,089
							To reclassify maintenance purchased service expenses to the appropriate cost center, and to be consistent with the prior year. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304 CCR, Title 22, Section 52000(i)				
5	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff		\$92,078	(\$92,078)	\$0
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor		1,021	92,078	93,099
							To reclassify outside laundry and linen expenses to the appropriate cost center, and to be consistent with the prior year. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304 CCR, Title 22, Section 52000(i)				
6	10.5	165	3	8A-1	165	3	Administration - Agency Staff		\$164,995	(\$164,995)	\$0
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor		549,227	164,995	714,222 *
							To reclassify administration professional consulting management fees and information purchased service expenses to the appropriate cost center, and to be consistent with the prior year. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304 CCR, Title 22, Section 52000(i)				
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$714,222	(\$40,261)	\$673,961
	10.5	169	4	8A-1	169	4	Quality Assurance Fees		479,319	40,261	519,580
							To reclassify quality assurance fees to the Quality Assurance Fees cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52100, 52101, and 52506				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
SANTA TERESITA MANOR							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1912992637	13		
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>											
8	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$4,663	\$62	\$4,725	
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	70,099	2,801	72,900	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	19,240	24,877	44,117	
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	574	12	586	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	518,491	10,445	528,936	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	14,874	(2,134)	12,740	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	26,255	1,387	27,642	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	81,421	(56,823)	24,598	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	6,952	(6,952)	0	
							To reconcile reported fringe benefits to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
9	10.5	040	4	8A-1	040	4	Property Taxes	\$121,803	(\$52,951)	\$68,852	
							To adjust property tax expenses to agree with expenses applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306				

Provider Name							Fiscal Period	NPI	Adjustments	
SANTA TERESITA MANOR							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1912992637	13	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED PATIENT DAYS										
10	11(2)	105	1	1	12		Total Patient Days of Service - Skilled Nursing Care 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	34,784	1	34,785
11	4.1	5	2	1	15		Medi-Cal Days of Service - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through January 15, 2014 Report Date: January 17, 2014 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	23,129	(26)	23,103

Provider Name							Fiscal Period	NPI		Adjustments
SANTA TERESITA MANOR							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1912992637		13
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>										
	Not Reported			1	14		Overpayments	\$0		
12							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		\$6,757	
13							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		<u>8,918</u> \$15,675	\$15,675