

**REPORT
ON THE
RATE SETTING AUDIT**

**ST. FRANCIS EXTENDED CARE
HAYWARD, CALIFORNIA
PROVIDER NUMBER: ZZR05803G AND
NPI NUMBER: 1619966751**

**FISCAL PERIOD ENDED
DECEMBER 31, 2009**

**Audits Section - Richmond
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Louise Wong
Audit Supervisor: Marisa Ho
Auditor: Kent Huang**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

March 25, 2011

Elizabeth Gonzalez
Payroll and Benefits Administrator
SR Management Services, Inc.
718 Bartlett Avenue
Hayward, CA 94541

PROVIDER: ST. FRANCIS EXTENDED CARE
PROVIDER NUMBER: ZZR05803G
NPI NUMBER: 1619966751
FISCAL PERIOD ENDED DECEMBER 31, 2009

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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal Paid Claims Summary Report, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs 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 \$1,409, 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.

Elizabeth Gonzalez
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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 Rate Development Branch.

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:

John Melton, Chief
Office of Administrative Appeals and Hearings
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
P.O. Box 997413
Sacramento, CA 95899-7413

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 95814-5005
(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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
ST. FRANCIS EXTENDED CARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05803G

NPI:
1619966751

OSHPD Facility No.:
206010749

| 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 | \$ 1,939,591 | \$ 89.78 |
| 2 | Cost of Indirect Care - Labor (Sch. 3, Ln. 105) | \$ N/A | \$ 628,186 | \$ 29.08 |
| 3 | Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105) | \$ N/A | \$ 355,506 | \$ 16.46 |
| 4 | Cost of Capital Related (Sch. 5, Ln. 105) | \$ N/A | \$ 174,017 | \$ 8.05 |
| 5 | Property Taxes (Sch. 5, Ln. 105) | \$ N/A | \$ 23,117 | \$ 1.07 |
| 6 | DPH Licensing Fees (Sch. 6, Ln. 105) | \$ N/A | \$ 20,543 | \$ 0.95 |
| 7 | Liability Insurance (Sch. 6, Ln. 105) | \$ N/A | \$ 27,976 | \$ 1.29 |
| 8 | Caregiver Training (Sch. 6, Ln. 105) | \$ N/A | \$ 0 | \$ 0.00 |
| 9 | Quality Assurance Fees (Sch. 6, Ln. 105) | \$ N/A | \$ 200,440 | \$ 9.28 |
| 10 | Cost of Administration (Sch. 6, Ln. 105) | \$ N/A | \$ 395,439 | \$ 18.30 |
| 11 | Cost of Routine Service/Audited Total Costs | \$ 3,758,567 | \$ 3,764,815 | \$ 174.26 |
| 12 | Total Patient Days (Adj) | 21,604 | 21,604 | |
| 13 | Cost Per Patient Day (Cost Divided by Days) | \$ 173.98 | \$ 174.26 | |
| 14 | Overpayments (Adj 6) | \$ 0 | \$ 1,409 | |
| 15 | | | | |
| INTERMEDIATE CARE | | | | |
| 16 | Cost of Routine Service (Sch. 2, 3, 4, 5, 6) | \$ | \$ 0 | |
| 17 | Total Patient Days (Adj) | | 0 | |
| 18 | Cost Per Patient Day (Cost Divided by Days) | \$ 0.00 | \$ 0.00 | |
| 19 | Overpayments (Adj) | \$ | \$ 0 | |
| MENTALLY DISORDERED CARE | | | | |
| 20 | Cost of Routine Service (Sch. 2, 3, 4, 5, 6) | \$ | \$ 0 | |
| 21 | Total Patient Days (Adj) | | 0 | |
| 22 | Cost Per Patient Day (Cost Divided by Days) | \$ 0.00 | \$ 0.00 | |
| 23 | Overpayments (Adj) | \$ | \$ 0 | |
| DEVELOPMENTALLY DISABLED | | | | |
| 24 | Cost of Routine Service (Sch. 2, 3, 4, 5, 6) | \$ | \$ 0 | |
| 25 | Total Patient Days (Adj) | | 0 | |
| 26 | Cost Per Patient Day (Cost Divided by Days) | \$ 0.00 | \$ 0.00 | |
| 27 | Overpayments (Adj) | \$ | \$ 0 | |
| SUBACUTE CARE | | | | |
| 28 | Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25) | \$ N/A | \$ 0 | \$ 0.00 |
| 29 | Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26) | \$ N/A | \$ 0 | \$ 0.00 |
| 30 | Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27) | \$ N/A | \$ 0 | \$ 0.00 |
| 31 | Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28) | \$ N/A | \$ 0 | \$ 0.00 |
| 32 | Property Taxes (Adult Subacute Sch. 1, Ln. 29) | \$ N/A | \$ 0 | \$ 0.00 |
| 33 | DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30) | \$ N/A | \$ 0 | \$ 0.00 |
| 34 | Liability Insurance (Adult Subacute Sch. 1, Ln. 31) | \$ N/A | \$ 0 | \$ 0.00 |
| 35 | Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32) | \$ N/A | \$ 0 | \$ 0.00 |
| 36 | Caregiver Training (Adult Subacute Sch. 1, Ln. 33) | \$ N/A | \$ 0 | \$ 0.00 |
| 37 | Cost of Administration (Adult Subacute Sch., Ln. 34) | \$ N/A | \$ 0 | \$ 0.00 |
| 38 | Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35) | \$ 0 | \$ 0 | \$ 0.00 |
| 39 | Total Patient Days (Adult Subacute Sch. 1, Ln. 36) | 0 | 0 | |
| 40 | Cost Per Patient Day (Cost Divided by Days) | \$ 0.00 | \$ 0.00 | |
| 41 | Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39) | \$ 0 | \$ 0 | |

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
ST. FRANCIS EXTENDED CARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05803G

NPI:
1619966751

OSHPD Facility No.:
206010749

| Line No. | PROGRAM DESCRIPTION | AS REPORTED | AS AUDITED | AUDITED COST PER PATIENT DAY |
|--------------------------------------|--|-------------|------------|------------------------------|
| SUBACUTE - PEDIATRIC SUBACUTE | | | | |
| 42 | Cost of Routine Service (Ped-SA, Sch. 1, Ln 3) | \$ 0 | \$ 0 | |
| 43 | Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2) | \$ 0 | \$ 0 | |
| 44 | Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43) | \$ 0 | \$ 0 | |
| 45 | Total Patient Days (Ped-SA, Sch. 1, Ln. 5) | 0 | 0 | |
| 46 | Cost Per Patient Day (Cost Divided by Days) | \$ 0.00 | \$ 0.00 | |
| 47 | Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8) | \$ 0 | \$ 0 | |
| TRANSITIONAL INPATIENT CARE | | | | |
| 48 | Cost of Routine Service (Sch. 2, 3, 4, 5, 6) | \$ | \$ 0 | |
| 49 | Total Patient Days (Adj) | | 0 | |
| 50 | Cost Per Patient Day (Cost Divided by Days) | \$ 0.00 | \$ 0.00 | |
| 51 | Overpayments (Adj) | \$ | \$ 0 | |
| HOSPICE INPATIENT CARE | | | | |
| 52 | Cost of Routine Service (Sch. 2, 3, 4, 5, 6) | \$ | \$ 0 | |
| 53 | Total Patient Days (Adj) | | 0 | |
| 54 | Cost Per Patient Day (Cost Divided by Days) | \$ 0.00 | \$ 0.00 | |
| 55 | Overpayments (Adj) | \$ | \$ 0 | |
| OTHER ROUTINE SERVICES | | | | |
| 56 | Cost of Routine Service (Sch. 2, 3, 4, 5, 6) | \$ | \$ 0 | |
| 57 | Total Patient Days (Adj) | | 0 | |
| 58 | Cost Per Patient Day (Cost Divided by Days) | \$ 0.00 | \$ 0.00 | |
| 59 | Overpayments (Adj) | \$ | \$ 0 | |

**ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)**

Provider Name:
ST. FRANCIS EXTENDED CARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05803G

NPI:
1619966751

OSHPD Facility No.:
206010749

| 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 (Salaries, Fringe Benefits, & Agency Labor) | \$ 48,385 | \$ 48,385 | | |
| 160 | Activities (Salaries, Fringe Benefits, & Agency Labor) | 68,875 | | \$ 68,875 | |
| 165 | Administration | | | | |
| 166 | Medical Records | | | | |
| 170 | Inservice Education - Nursing | | | | |
| | ANCILLARY SERVICES | | | | |
| 075 | Patient Supplies | 4,141 | 0 | 0 | 4,141 *** |
| 077 | Specialized Support Surfaces | N/A | 0 | 0 | 0 *** |
| 080 | Physical Therapy | 42,726 | 0 | 0 | 42,726 *** |
| 081 | Respiratory Therapy | 0 | 0 | 0 | 0 *** |
| 082 | Occupational Therapy | 71,251 | 0 | 0 | 71,251 *** |
| 083 | Speech Pathology | 1,836 | 0 | 0 | 1,836 *** |
| 085 | Pharmacy | 45,626 | 0 | 0 | 45,626 *** |
| 090 | Laboratory | 7,229 | 0 | 0 | 7,229 *** |
| 095 | Home Health Services | 0 | 0 | 0 | 0 |
| 100 | Other Ancillary Services | 1,742 | 0 | 0 | 1,742 |
| 101 | Subacute Ancillary Services | 0 | 0 | 0 | 0 |
| 102 | Subacute Pediatrics Ancillary Services | 0 | 0 | 0 | 0 ** |
| | ROUTINE SERVICES | | | | |
| 105 | Skilled Nursing Care | 1,822,331 | 48,385 | 68,875 | 1,939,591 * |
| 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 - Pediatrics | 0 | 0 | 0 | 0 ** |
| 128 | Transitional Inpatient Care | 0 | 0 | 0 | 0 * |
| 130 | Hospice Inpatient Care | 0 | 0 | 0 | 0 * |
| 135 | Other Routine Services | 0 | 0 | 0 | 0 * |
| | NONREIMBURSABLE | | | | |
| 139 | Residential Care | 0 | 0 | 0 | 0 |
| 140 | Beauty and Barber | 0 | 0 | 0 | 0 |
| 145 | Other Nonreimbursable | 0 | 0 | 0 | 0 |
| | TOTAL | \$ 2,114,142 | \$ 48,385 | \$ 68,875 | \$ 2,114,142 |

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:
ST. FRANCIS EXTENDED CARE

Provider Number:
ZZR05803G

NPI:
1619966751

OSHPD Facility Number:
206010749

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

| 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 | In-serv. Ed 170 | Accumulated Costs | Admin 165 | Medical Records 166 | Total |
|---------------------------|--|-------------------------------------|------------------|-------------------|------------------|-------------------|-----------------|----------------|------------------|-------------------|------------------|---------------------|-------------------|
| GENERAL SERVICES | | | | | | | | | | | | | |
| 005 | Plant Operations and Maintenance | \$ 54,241 | \$ 54,241 | | | | | | | | | | |
| 010 | Housekeeping | 170,453 | - | \$ 170,453 | | | | | | | | | |
| 060 | Laundry and Linen | 86,401 | 2,442 | 7,675 | \$ 96,519 | | | | | | | | |
| 065 | Dietary | 269,775 | 4,936 | 15,510 | 0 | \$ 290,221 | | | | | | | |
| 155 | Social Services | N/A | 407 | 1,279 | 0 | 0 | \$ 1,686 | | | | | | |
| 160 | Activities | N/A | 0 | 0 | 0 | 0 | 0 | \$ - | | | | | |
| 165 | Administration | N/A | 6,558 | 20,607 | 0 | 0 | 0 | 0 | | \$ 27,165 | \$ 27,165 | | |
| 166 | Medical Records | 47,684 | 0 | 0 | 0 | 0 | 0 | 0 | | 47,684 | | \$ 47,684 | |
| 170 | Inservice Education - Nursing | 18,827 | 0 | 0 | 0 | 0 | 0 | 0 | \$ 18,827 | | | | |
| ANCILLARY SERVICES | | | | | | | | | | | | | |
| 075 | Patient Supplies | | 674 | 2,119 | 0 | 0 | 0 | 0 | 0 | 2,793 | 94 | 165 | \$ 3,052 *** |
| 077 | Specialized Support Surfaces | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 *** |
| 080 | Physical Therapy | | 1,069 | 3,358 | 0 | 0 | 0 | 0 | 0 | 4,426 | 454 | 797 | 5,677 *** |
| 081 | Respiratory Therapy | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 *** |
| 082 | Occupational Therapy | | 649 | 2,039 | 0 | 0 | 0 | 0 | 0 | 2,687 | 657 | 1,154 | 4,499 *** |
| 083 | Speech Pathology | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15 | 27 | 43 *** |
| 085 | Pharmacy | | 483 | 1,519 | 0 | 0 | 0 | 0 | 0 | 2,002 | 427 | 750 | 3,179 *** |
| 090 | Laboratory | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 61 | 107 | 168 *** |
| 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 | 15 | 26 | 40 |
| 101 | Subacute Ancillary Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 102 | Subacute Pediatrics Ancillary Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 ** |
| ROUTINE SERVICES | | | | | | | | | | | | | |
| 105 | Skilled Nursing Care | | 36,445 | 114,528 | 96,519 | 290,221 | 1,686 | 0 | 18,827 | 558,226 | 25,391 | 44,570 | 628,186 * |
| 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 - Pediatrics | | 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 | | 579 | 1,819 | 0 | 0 | 0 | 0 | 0 | 2,398 | 51 | 89 | 2,537 |
| 145 | Other Nonreimbursable | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL | \$ 647,381 | \$ 54,241 | \$ 170,453 | \$ 96,519 | \$ 290,221 | \$ 1,686 | \$ - | \$ 18,827 | \$ 572,532 | \$ 27,165 | \$ 47,684 | \$ 647,381 |

* (To Schedule 1)
 ** (To Pediatric Subacute Schedule 1)
 *** (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name:
ST. FRANCIS EXTENDED CARE

Provider Number:
ZZR05803G

NPI:
1619966751

OSHPD Facility Number:
206010749

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

| Line No. | DESCRIPTION | Net Exp For Cost Alloc (From Sch 8) | Plant Ops 5 | Hskpng 10 | Laundry 60 | Dietary 65 | Soc Srvs 155 | Activities 160 | In-serv. Ed 170 | Accumulated Costs | Admin 165 | Medical Records 166 | Total |
|---------------------------|--|-------------------------------------|------------------|------------------|------------------|-------------------|-----------------|-------------------|--------------------|-------------------|------------------|------------------------|-------------------|
| GENERAL SERVICES | | | | | | | | | | | | | |
| 005 | Plant Operations and Maintenance | \$ 99,145 | \$ 99,145 | | | | | | | | | | |
| 010 | Housekeeping | 27,459 | 0 | \$ 27,459 | | | | | | | | | |
| 060 | Laundry and Linen | 9,651 | 4,464 | 1,236 | \$ 15,352 | | | | | | | | |
| 065 | Dietary | 125,188 | 9,022 | 2,499 | 0 | \$ 136,708 | | | | | | | |
| 155 | Social Services | 0 | 744 | 206 | 0 | 0 | \$ 950 | | | | | | |
| 160 | Activities | 3,603 | 0 | 0 | 0 | 0 | 0 | \$ 3,603 | | | | | |
| 165 | Administration | N/A | 11,986 | 3,320 | 0 | 0 | 0 | 0 | | \$ 15,306 | \$ 15,306 | | |
| 166 | Medical Records | 315 | 0 | 0 | 0 | 0 | 0 | 0 | | 315 | | \$ 315 | |
| 170 | Inservice Education - Nursing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | \$ - | | | | |
| ANCILLARY SERVICES | | | | | | | | | | | | | |
| 075 | Patient Supplies | 0 | 1,232 | 341 | 0 | 0 | 0 | 0 | 0 | 1,574 | 53 | 1 | \$ 1,628 |
| 077 | Specialized Support Surfaces | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 080 | Physical Therapy | 0 | 1,953 | 541 | 0 | 0 | 0 | 0 | 0 | 2,494 | 256 | 5 | 2,755 |
| 081 | Respiratory Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 082 | Occupational Therapy | 0 | 1,186 | 328 | 0 | 0 | 0 | 0 | 0 | 1,514 | 370 | 8 | 1,892 |
| 083 | Speech Pathology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 | 0 | 9 |
| 085 | Pharmacy | 0 | 884 | 245 | 0 | 0 | 0 | 0 | 0 | 1,128 | 241 | 5 | 1,374 |
| 090 | Laboratory | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 34 | 1 | 35 |
| 095 | Home Health Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | Other Ancillary Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 | 0 | 8 |
| 101 | Subacute Ancillary Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 102 | Subacute Pediatrics Ancillary Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ROUTINE SERVICES | | | | | | | | | | | | | |
| 105 | Skilled Nursing Care | 99,226 | 66,616 | 18,450 | 15,352 | 136,708 | 950 | 3,603 | 0 | 340,905 | 14,306 | 294 | 355,506 |
| 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 - Pediatrics | | 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 | | 1,058 | 293 | 0 | 0 | 0 | 0 | 0 | 1,351 | 29 | 1 | 1,380 |
| 145 | Other Nonreimbursable | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL | \$ 364,587 | \$ 99,145 | \$ 27,459 | \$ 15,352 | \$ 136,708 | \$ 950 | \$ 3,603 | \$ - | \$ 348,966 | \$ 15,306 | \$ 315 | \$ 364,587 |

* (To Schedule 1)
** (To Pediatric Subacute Schedule 1)
*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ST. FRANCIS EXTENDED CARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05803G

NPI:
1619966751

OSHPD Facility Number:
206010749

| 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) | \$ 187,431 | 88% | | | | | | | |
| | Property Tax (line 40) | 24,899 | 12% | \$ 212,330 | | | | | | |
| 005 | Plant Operations and Maintenance | | | 0 | \$ - | | | | | |
| 010 | Housekeeping | | | 0 | 0 | \$ - | | | | |
| 060 | Laundry and Linen | | | 9,561 | 0 | 0 | \$ 9,561 | | | |
| 065 | Dietary | | | 19,321 | 0 | 0 | 0 | \$ 19,321 | | |
| 155 | Social Services | | | 1,593 | 0 | 0 | 0 | 0 | \$ 1,593 | |
| 160 | Activities | | | 0 | 0 | 0 | 0 | 0 | 0 | \$ - |
| 165 | Administration | | | 25,670 | 0 | 0 | 0 | 0 | 0 | 0 |
| 166 | Medical Records | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 170 | Inservice Education - Nursing | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | ANCILLARY SERVICES | | | | | | | | | |
| 075 | Patient Supplies | | | 2,639 | 0 | 0 | 0 | 0 | 0 | 0 |
| 077 | Specialized Support Surfaces | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 080 | Physical Therapy | | | 4,183 | 0 | 0 | 0 | 0 | 0 | 0 |
| 081 | Respiratory Therapy | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 082 | Occupational Therapy | | | 2,540 | 0 | 0 | 0 | 0 | 0 | 0 |
| 083 | Speech Pathology | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 085 | Pharmacy | | | 1,892 | 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 Ancillary Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 102 | Subacute Pediatrics Ancillary Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | ROUTINE SERVICES | | | | | | | | | |
| 105 | Skilled Nursing Care | | | 142,665 | 0 | 0 | 9,561 | 19,321 | 1,593 | 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 - Pediatrics | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transitional Inpatient Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | Hospice Inpatient Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135 | Other Routine Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | NONREIMBURSABLE | | | | | | | | | |
| 139 | Residential Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | Beauty and Barber | | | 2,266 | 0 | 0 | 0 | 0 | 0 | 0 |
| 145 | Other Nonreimbursable | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL | \$ 212,330 | 100% | \$ 212,330 | \$ - | \$ - | \$ 9,561 | \$ 19,321 | \$ 1,593 | \$ - |

* (To Schedule 1)
 ** (To Pediatric Subacute Schedule 1)
 *** (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ST. FRANCIS EXTENDED CARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05803G

NPI:
1619966751

OSHPD Facility Number:
206010749

| Line No. | DESCRIPTION | Net Exp For Cost Alloc (From Sch 8) | Ratio | In-serv. Ed 170 | Accumulated Costs | Admin 165 | Medical Records 166 | Total | Capital Related 88% Of Total | Property Tax 12% Of Total |
|---------------------------|---|-------------------------------------|-------|-----------------|-------------------|-----------|---------------------|------------|------------------------------|---------------------------|
| GENERAL SERVICES | | | | | | | | | | |
| | Capital Related (excluding lines 40 & 45) | \$ 187,431 | 88% | | | | | | | |
| | Property Tax (line 40) | 24,899 | 12% | | | | | | | |
| 005 | Plant Operations and Maintenance | | | | | | | | | |
| 010 | Housekeeping | | | | | | | | | |
| 060 | Laundry and Linen | | | | | | | | | |
| 065 | Dietary | | | | | | | | | |
| 155 | Social Services | | | | | | | | | |
| 160 | Activities | | | | | | | | | |
| 165 | Administration | | | | \$ 25,670 | \$ 25,670 | | | | |
| 166 | Medical Records | | | | 0 | | \$ - | | | |
| 170 | Inservice Education - Nursing | | | \$ - | | | | | | |
| ANCILLARY SERVICES | | | | | | | | | | |
| 075 | Patient Supplies | | | 0 | 2,639 | 89 | 0 | \$ 2,728 | \$ 2,408 | \$ 320 *** |
| 077 | Specialized Support Surfaces | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 *** |
| 080 | Physical Therapy | | | 0 | 4,183 | 429 | 0 | 4,612 | 4,071 | 541 *** |
| 081 | Respiratory Therapy | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 *** |
| 082 | Occupational Therapy | | | 0 | 2,540 | 621 | 0 | 3,161 | 2,790 | 371 *** |
| 083 | Speech Pathology | | | 0 | 0 | 15 | 0 | 15 | 13 | 2 *** |
| 085 | Pharmacy | | | 0 | 1,892 | 403 | 0 | 2,296 | 2,027 | 269 *** |
| 090 | Laboratory | | | 0 | 0 | 58 | 0 | 58 | 51 | 7 *** |
| 095 | Home Health Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | Other Ancillary Services | | | 0 | 0 | 14 | 0 | 14 | 12 | 2 |
| 101 | Subacute Ancillary Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 102 | Subacute Pediatrics Ancillary Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 ** |
| ROUTINE SERVICES | | | | | | | | | | |
| 105 | Skilled Nursing Care | | | 0 | 173,141 | 23,993 | 0 | 197,134 | 174,017 | 23,117 * |
| 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 - Pediatrics | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 ** |
| 128 | Transitional Inpatient Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| 130 | Hospice Inpatient Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| 135 | Other Routine Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| NONREIMBURSABLE | | | | | | | | | | |
| 139 | Residential Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | Beauty and Barber | | | 0 | 2,266 | 48 | 0 | 2,314 | 2,042 | 271 |
| 145 | Other Nonreimbursable | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL | \$ 212,330 | 100% | \$ - | \$ 186,660 | \$ 25,670 | \$ - | \$ 212,330 | \$ 187,431 | \$ 24,899 |

* (To Schedule 1)
 ** (To Pediatric Subacute Schedule 1)
 *** (To Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ST. FRANCIS EXTENDED CARE

Provider Number:
ZZR05803G

NPI:
1619966751

OSHPD Facility Number:
206010749

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

| 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. 61% of Total | DPH License Fees 3% of Total | Liability Insurance 4% of Total | Quality Assur. Fees 31% of Total | Caregiver Training 0% of Total |
|---------------------------|---|-------------------------------------|-------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------|------------------------|---------------------|------------------------------|---------------------------------|----------------------------------|--------------------------------|
| GENERAL SERVICES | | | | | | | | | | | | | | |
| 045 | Property Insurance | \$ 2,331 | | | | | | | | | | | | |
| 055 | Interest-Other | 0 | | | | | | | | | | | | |
| 165 | Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor) | 420,737 | | | | | | | | | | | | |
| | Total Costs Allocable as Administration | 423,068 | 61% | | | | | | | | | | | |
| 167 | DPH Licensing Fees | 21,978 | 3% | | | | | | | | | | | |
| 168 | Liability Insurance | 29,931 | 4% | | | | | | | | | | | |
| 169 | Quality Assurance Fees | 214,445 | 31% | | | | | | | | | | | |
| 174 | Caregiver Training | 0 | 0% | | | | | | | | | | | |
| | Total | 689,422 | 100% | | | | | | \$ 689,422 | | | | | |
| ANCILLARY SERVICES | | | | | | | | | | | | | | |
| 075 | Patient Supplies | | | \$ 4,141 | \$ 2,793 | \$ 1,574 | \$ 2,639 | \$ 11,147 | 2,385 | \$ 1,463 | \$ 76 | \$ 104 | \$ 742 | \$ - |
| 077 | Specialized Support Surfaces | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 080 | Physical Therapy | | | 42,726 | 4,426 | 2,494 | 4,183 | 53,829 | 11,517 | 7,067 | 367 | 500 | 3,582 | 0 |
| 081 | Respiratory Therapy | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 082 | Occupational Therapy | | | 71,251 | 2,687 | 1,514 | 2,540 | 77,992 | 16,687 | 10,240 | 532 | 724 | 5,190 | 0 |
| 083 | Speech Pathology | | | 1,836 | 0 | 0 | 0 | 1,836 | 393 | 241 | 13 | 17 | 122 | 0 |
| 085 | Pharmacy | | | 45,626 | 2,002 | 1,128 | 1,892 | 50,649 | 10,837 | 6,650 | 345 | 470 | 3,371 | 0 |
| 090 | Laboratory | | | 7,229 | 0 | 0 | 0 | 7,229 | 1,547 | 949 | 49 | 67 | 481 | 0 |
| 095 | Home Health Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | Other Ancillary Services | | | 1,742 | 0 | 0 | 0 | 1,742 | 373 | 229 | 12 | 16 | 116 | 0 |
| 101 | Subacute Ancillary Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 102 | Subacute Pediatrics Ancillary Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ROUTINE SERVICES | | | | | | | | | | | | | | |
| 105 | Skilled Nursing Care | | | 1,939,591 | 558,226 | 340,905 | 173,141 | 3,011,862 | 644,398 | 395,439 | 20,543 | 27,976 | 200,440 | 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 - Pediatrics | | | 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 | 2,398 | 1,351 | 2,266 | 6,014 | 1,287 | 790 | 41 | 56 | 400 | 0 |
| 145 | Other Nonreimbursable | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SUBTOTAL | \$ 689,422 | | \$ 2,114,142 | \$ 572,532 | \$ 348,966 | \$ 186,660 | \$ 3,222,301 | \$ 689,422 | | | | | |
| | Total Administrative Costs | | | | | | | \$ 689,422 | | \$ 423,068 | \$ 21,978 | \$ 29,931 | \$ 214,445 | \$ - |
| | Unit Cost Multiplier | | | | | | | 0.21395334 | | | | | | |
| | Accumulated Administration Costs (Sch 2 thru 5) | | | | \$ 74,849 | \$ 15,621 | \$ 25,670 | \$ 116,139 | | | | | | |
| | TOTAL FACILITY COSTS | | | | | | | \$ 4,027,862 | | | | | | |

* (To Schedule 1)
 ** (To Pediatric Subacute Schedule 1)
 *** (To Pediatric Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
ST. FRANCIS EXTENDED CARE

Provider Number:
ZZR05803G

NPI:
1619966751

OSHPD Facility Number:
206010749

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

| Line No. | DESCRIPTION | Capital (SQ FT) VARIOUS | Plant Ops (SQ FT) 5 (Adj 5) | Hskpng (SQ FT) 10 (Adj 5) | Laundry (LBS) 60 | Dietary (MEALS) 65 | Soc Svcs (DIRECT EXP) 155 | Activities (DIRECT EXP) 160 | In-serv. Ed (DIRECT EXP) 170 | Admin. (TOTAL ACCUM COST) | Med Records (TOTAL ACCUM COST) |
|----------|--|-------------------------------|--------------------------------------|------------------------------------|-------------------------|--------------------------|---------------------------------|-----------------------------------|------------------------------------|------------------------------------|---|
| | GENERAL SERVICES | | | | | | | | | | |
| 005 | Plant Operations and Maintenance | | | | | | | | | | |
| 010 | Housekeeping | | | | | | | | | | |
| 060 | Laundry and Linen | 384 | 384 | 384 | | | | | | | |
| 065 | Dietary | 776 | 776 | 776 | | | | | | | |
| 155 | Social Services | 64 | 64 | 64 | | | | | | | |
| 160 | Activities | | | | | | | | | | |
| 165 | Administration | 1,031 | 1,031 | 1,031 | | | | | | | |
| 166 | Medical Records | | | | | | | | | | |
| 170 | Inservice Education - Nursing | | | | | | | | | | |
| | ANCILLARY SERVICES | | | | | | | | | | |
| 075 | Patient Supplies | 106 | 106 | 106 | | | | | | 11,147 | 11,147 |
| 077 | Specialized Support Surfaces | | | | | | | | | 0 | 0 |
| 080 | Physical Therapy | 168 | 168 | 168 | | | | | | 53,829 | 53,829 |
| 081 | Respiratory Therapy | | | | | | | | | 0 | 0 |
| 082 | Occupational Therapy | 102 | 102 | 102 | | | | | | 77,992 | 77,992 |
| 083 | Speech Pathology | | | | | | | | | 1,836 | 1,836 |
| 085 | Pharmacy | 76 | 76 | 76 | | | | | | 50,649 | 50,649 |
| 090 | Laboratory | | | | | | | | | 7,229 | 7,229 |
| 095 | Home Health Services | | | | | | | | | 0 | 0 |
| 100 | Other Ancillary Services | | | | | | | | | 1,742 | 1,742 |
| 101 | Subacute Ancillary Services | | | | | | | | | 0 | 0 |
| 102 | Subacute Pediatrics Ancillary Services | | | | | | | | | 0 | 0 |
| | ROUTINE SERVICES | | | | | | | | | | |
| 105 | Skilled Nursing Care | 5,730 | 5,730 | 5,730 | 211,360 | 63,408 | 1,921,557 | 1,921,557 | 1,921,557 | 3,011,862 | 3,011,862 |
| 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 - Pediatrics | | | | | | 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 | 91 | 91 | 91 | | | | | | 6,014 | 6,014 |
| 145 | Other Nonreimbursable | | | | | | | | | 0 | 0 |
| | TOTAL STATISTICS | 8,528 | 8,528 | 8,528 | 211,360 | 63,408 | 1,921,557 | 1,921,557 | 1,921,557 | 3,222,301 | 3,222,301 |
| | TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES) | | | | | | \$ 48,385 0.025180101 | \$ 68,875 0.035843329 | | | |
| | TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES) | | \$ 54,241 6.36034240 | \$ 170,453 19.98745310 | \$ 96,519 0.45665478 | \$ 290,221 4.57703901 | \$ 1,686 0.00087755 | \$ - 0.00000000 | \$ 18,827 0.00979778 | \$ 27,165 0.00843018 | \$ 47,684 0.01479812 |
| | TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER) | | \$ 99,145 11.62582083 | \$ 27,459 3.21986398 | \$ 15,352 0.07263315 | \$ 136,708 2.15600952 | \$ 950 0.00049446 | \$ 3,603 0.00187504 | \$ - 0.00000000 | \$ 15,306 0.00474999 | \$ 315 0.00009776 |
| | TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS) | \$ 212,330 24.89798311 | \$ - 0.00000000 | \$ - 0.00000000 | \$ 9,561 0.04523479 | \$ 19,321 0.30470658 | \$ 1,593 0.00082926 | \$ - 0.00000000 | \$ - 0.00000000 | \$ 25,670 0.00796630 | \$ - 0.00000000 |

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ST. FRANCIS EXTENDED CARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05803G

NPI:
1619966751

OSHPD Facility Number:
206010749

| Line No. | Natural Class | ACCOUNT TITLE | ACCOUNT NUMBER | AS ADJUSTED 8A-1 | AUDIT ADJUSTMENTS 8A-2 | AS AUDITED | |
|----------|---------------|--|----------------|------------------|------------------------|------------|---------|
| 005 | | Plant Operations and Maintenance | | | | | |
| 005 | .01-.19 | Salaries and Wages | 6200 | \$ 43,210 | \$ 0 | \$ 43,210 | (Sch 3) |
| 005 | .20-.39 | Fringe Benefits | 6200 | 11,031 | 0 | 11,031 | (Sch 3) |
| 005 | .79 | Agency Staff | 6200 | 0 | 0 | 0 | (Sch 3) |
| 005 | .40-.99 | Other - Nonlabor | 6200 | 99,145 | 0 | 99,145 | (Sch 4) |
| 005 | | Plant Operations and Maintenance - Total | 6200 | \$ 153,386 | \$ 0 | \$ 153,386 | |
| 010 | | Housekeeping | | | | | |
| 010 | .01-.19 | Salaries and Wages | 6300 | \$ 131,116 | \$ 0 | \$ 131,116 | (Sch 3) |
| 010 | .20-.39 | Fringe Benefits | 6300 | 39,337 | 0 | 39,337 | (Sch 3) |
| 010 | .79 | Agency Staff | 6300 | 0 | 0 | 0 | (Sch 3) |
| 010 | .40-.99 | Other - Nonlabor | 6300 | 27,459 | 0 | 27,459 | (Sch 4) |
| 010 | | Housekeeping - Total | 6300 | \$ 197,912 | \$ 0 | \$ 197,912 | |
| 015 | | Depreciation: Buildings and Improvements | 7110 - 7120 | \$ 0 | 0 | 0 | (Sch 5) |
| 020 | | Depreciation: Leasehold Improvements | 7130 | 39,527 | 0 | 39,527 | (Sch 5) |
| 025 | | Depreciation: Equipment | 7140 | 9,387 | 0 | 9,387 | (Sch 5) |
| 030 | | Depreciation and Amortization - Other | 7150 - 7160 | 0 | 0 | 0 | (Sch 5) |
| 035 | | Leases and Rentals | 7200 | 0 | 0 | 0 | (Sch 5) |
| 040 | | Property Taxes | 7300 | 25,500 | (601) | 24,899 | (Sch 5) |
| 045 | | Property Insurance | 7400 | 2,331 | 0 | 2,331 | (Sch 5) |
| 050 | | Interest-Property, Plant, and Equipment | 7500 | 138,517 | 0 | 138,517 | (Sch 6) |
| 055 | | Interest-Other | 7600 | 0 | 0 | 0 | (Sch 6) |
| 057 | | Subtotal 005 - 055 | | \$ 566,560 | \$ (601) | \$ 565,959 | |
| 060 | | Laundry and Linen | | | | | |
| 060 | .01-.19 | Salaries and Wages | 6400 | \$ 61,000 | \$ 0 | \$ 61,000 | (Sch 3) |
| 060 | .20-.39 | Fringe Benefits | 6400 | 25,401 | 0 | 25,401 | (Sch 3) |
| 060 | .79 | Agency Staff | 6400 | 0 | 0 | 0 | (Sch 3) |
| 060 | .40-.99 | Other - Nonlabor | 6400 | 9,651 | 0 | 9,651 | (Sch 4) |
| 060 | | Laundry and Linen - Total | 6400 | \$ 96,052 | \$ 0 | \$ 96,052 | |
| 065 | | Dietary | | | | | |
| 065 | .01-.19 | Salaries and Wages | 6500 | \$ 210,438 | \$ 0 | \$ 210,438 | (Sch 3) |
| 065 | .20-.39 | Fringe Benefits | 6500 | 54,355 | 0 | 54,355 | (Sch 3) |
| 065 | .79 | Agency Staff | 6500 | 4,982 | 0 | 4,982 | (Sch 3) |
| 065 | .40-.99 | Other - Nonlabor | 6500 | 125,188 | 0 | 125,188 | (Sch 4) |
| 065 | | Dietary - Total | 6500 | \$ 394,963 | \$ 0 | \$ 394,963 | |
| 070 | | Provision for Bad Debts | 7700 | \$ 0 | 0 | 0 | |
| | | Ancillary Services (Note 1) | | | | | |
| 075 | | Patient Supplies | | | | | |
| 075 | .01-.19 | Salaries and Wages | 8100 | \$ 0 | \$ 0 | \$ 0 | (Sch 2) |
| 075 | .20-.39 | Fringe Benefits | 8100 | 0 | 0 | 0 | (Sch 2) |
| 075 | .79 | Agency Staff | 8100 | 0 | 0 | 0 | (Sch 2) |
| 075 | .40-.99 | Other - Nonlabor | 8100 | 4,141 | 0 | 4,141 | (Sch 2) |
| 075 | | Patient Supplies - Total | 8100 | \$ 4,141 | \$ 0 | \$ 4,141 | (Sch 2) |
| 077 | | Specialized Support Surfaces | | | | | |
| 077 | .01-.19 | Salaries and Wages | 8150 | \$ 0 | \$ 0 | \$ 0 | N/A |
| 077 | .20-.39 | Fringe Benefits | 8150 | 0 | 0 | 0 | N/A |
| 077 | .79 | Agency Staff | 8150 | 0 | 0 | 0 | N/A |
| 077 | .40-.99 | Other - Nonlabor | 8150 | 0 | 0 | 0 | (Sch 4) |
| 077 | | Specialized Support Surfaces - Total | 8150 | \$ 0 | \$ 0 | \$ 0 | |

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ST. FRANCIS EXTENDED CARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05803G

NPI:
1619966751

OSHPD Facility Number:
206010749

| Line No. | Natural Class | ACCOUNT TITLE | ACCOUNT NUMBER | AS ADJUSTED 8A-1 | AUDIT ADJUSTMENTS 8A-2 | 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 | 42,726 | 0 | 42,726 | (Sch 2) |
| 080 | .40-.99 | Other - Nonlabor | 8200 | 0 | 0 | 0 | |
| 080 | | Physical Therapy - Total | 8200 | \$ 42,726 | \$ 0 | \$ 42,726 | (Sch 2) |
| 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 | |
| 081 | | Respiratory Therapy - Total | 8220 | \$ 0 | \$ 0 | \$ 0 | (Sch 2) |
| 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 | 71,251 | 0 | 71,251 | (Sch 2) |
| 082 | .40-.99 | Other - Nonlabor | 8250 | 0 | 0 | 0 | |
| 082 | | Occupational Therapy - Total | 8250 | \$ 71,251 | \$ 0 | \$ 71,251 | (Sch 2) |
| 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 | 1,836 | 0 | 1,836 | (Sch 2) |
| 083 | .40-.99 | Other - Nonlabor | 8280 | 0 | 0 | 0 | |
| 083 | | Speech Pathology - Total | 8280 | \$ 1,836 | \$ 0 | \$ 1,836 | (Sch 2) |
| 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 | 45,626 | 0 | 45,626 | |
| 085 | | Pharmacy - Total | 8300 | \$ 45,626 | \$ 0 | \$ 45,626 | (Sch 2) |
| 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 | 7,229 | 0 | 7,229 | |
| 090 | | Laboratory - Total | 8400 | \$ 7,229 | \$ 0 | \$ 7,229 | (Sch 2) |
| 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 | |
| 095 | | Home Health Services - Total | 8800 | \$ 0 | \$ 0 | \$ 0 | (Sch 2) |
| 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 | 1,742 | 0 | 1,742 | |
| 100 | | Other Ancillary Services - Total | 8900 | \$ 1,742 | \$ 0 | \$ 1,742 | (Sch 2) |

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ST. FRANCIS EXTENDED CARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05803G

NPI:
1619966751

OSHPD Facility Number:
206010749

| Line No. | Natural Class | ACCOUNT TITLE | ACCOUNT NUMBER | AS ADJUSTED 8A-1 | AUDIT ADJUSTMENTS 8A-2 | AS AUDITED | |
|----------|---------------|--|----------------|------------------|------------------------|--------------|---------|
| 101 | | Subacute Ancillary Services | | | | | |
| 101 | .01-.19 | Salaries and Wages | 8100-8900 | \$ 0 | \$ 0 | \$ 0 | (Sch 2) |
| 101 | .20-.39 | Fringe Benefits | 8100-8900 | 0 | 0 | 0 | (Sch 2) |
| 101 | .79 | Agency Staff | 8100-8900 | 0 | 0 | 0 | (Sch 2) |
| 101 | .40-.99 | Other - Nonlabor | 8100-8900 | 0 | 0 | 0 | |
| 101 | | Subacute Ancillary Services - Total | 8100-8900 | \$ 0 | \$ 0 | \$ 0 | (Sch 2) |
| 102 | | Subacute Pediatrics Ancillary Services | | | | | |
| 102 | .01-.19 | Salaries and Wages | 8100-8900 | \$ 0 | \$ 0 | \$ 0 | (Sch 2) |
| 102 | .20-.39 | Fringe Benefits | 8100-8900 | 0 | 0 | 0 | (Sch 2) |
| 102 | .79 | Agency Staff | 8100-8900 | 0 | 0 | 0 | (Sch 2) |
| 102 | .40-.99 | Other - Nonlabor | 8100-8900 | 0 | 0 | 0 | |
| 102 | | Subacute Pediatrics Ancillary Services - Total | 8100-8900 | \$ 0 | \$ 0 | \$ 0 | (Sch 2) |
| 104 | | Subtotal 075 - 102 | | \$ 174,551 | \$ 0 | \$ 174,551 | |
| | | Routine Services | | | | | |
| 105 | | Skilled Nursing Care | | | | | |
| 105 | .01-.19 | Salaries and Wages | 6110 | \$ 1,423,754 | \$ 0 | \$ 1,423,754 | (Sch 2) |
| 105 | .20-.39 | Fringe Benefits | 6110 | 390,332 | 0 | 390,332 | (Sch 2) |
| 105 | .49 | Agency Staff | 6110 | 20,245 | (12,000) | 8,245 | (Sch 2) |
| 105 | .40-.99 | Other - Nonlabor | 6110 | 99,226 | 0 | 99,226 | (Sch 4) |
| 105 | | Skilled Nursing Care - Total | 6110 | \$ 1,933,557 | \$ (12,000) | \$ 1,921,557 | |
| 110 | | Intermediate Care | | | | | |
| 110 | .01-.19 | Salaries and Wages | 6120 | \$ 0 | \$ 0 | \$ 0 | |
| 110 | .20-.39 | Fringe Benefits | 6120 | 0 | 0 | 0 | |
| 110 | .49 | Agency Staff | 6120 | 0 | 0 | 0 | |
| 110 | .40-.99 | Other - Nonlabor | 6120 | 0 | 0 | 0 | |
| 110 | | Intermediate Care - Total | 6120 | \$ 0 | \$ 0 | \$ 0 | (Sch 2) |
| 115 | | Mentally Disordered Care | | | | | |
| 115 | .01-.19 | Salaries and Wages | 6130 | \$ 0 | \$ 0 | \$ 0 | |
| 115 | .20-.39 | Fringe Benefits | 6130 | 0 | 0 | 0 | |
| 115 | .49 | Agency Staff | 6130 | 0 | 0 | 0 | |
| 115 | .40-.99 | Other - Nonlabor | 6130 | 0 | 0 | 0 | |
| 115 | | Mentally Disordered Care- Total | 6130 | \$ 0 | \$ 0 | \$ 0 | (Sch 2) |
| 120 | | Developmentally Disabled Care | | | | | |
| 120 | .01-.19 | Salaries and Wages | 6140 | \$ 0 | \$ 0 | \$ 0 | |
| 120 | .20-.39 | Fringe Benefits | 6140 | 0 | 0 | 0 | |
| 120 | .49 | Agency Staff | 6140 | 0 | 0 | 0 | |
| 120 | .40-.99 | Other - Nonlabor | 6140 | 0 | 0 | 0 | |
| 120 | | Developmentally Disabled Care- Total | 6140 | \$ 0 | \$ 0 | \$ 0 | (Sch 2) |
| 125 | | Subacute Care | | | | | |
| 125 | .01-.19 | Salaries and Wages | 6150 | \$ 0 | \$ 0 | \$ 0 | (Sch 2) |
| 125 | .20-.39 | Fringe Benefits | 6150 | 0 | 0 | 0 | (Sch 2) |
| 125 | .49 | Agency Staff | 6150 | 0 | 0 | 0 | (Sch 2) |
| 125 | .40-.99 | Other - Nonlabor | 6150 | 0 | 0 | 0 | (Sch 4) |
| 125 | | Subacute Care - Total | 6150 | \$ 0 | \$ 0 | \$ 0 | |
| 126 | | Subacute Care - Pediatrics | | | | | |
| 126 | .01-.19 | Salaries and Wages | 6160 | \$ 0 | \$ 0 | \$ 0 | (Sch 2) |
| 126 | .20-.39 | Fringe Benefits | 6160 | 0 | 0 | 0 | (Sch 2) |
| 126 | .49 | Agency Staff | 6160 | 0 | 0 | 0 | (Sch 2) |
| 126 | .40-.99 | Other - Nonlabor | 6160 | 0 | 0 | 0 | |
| 126 | | Subacute Care - Pediatrics - Total | 6160 | \$ 0 | \$ 0 | \$ 0 | |

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ST. FRANCIS EXTENDED CARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05803G

NPI:
1619966751

OSHPD Facility Number:
206010749

| Line No. | Natural Class | ACCOUNT TITLE | ACCOUNT NUMBER | AS ADJUSTED 8A-1 | AUDIT ADJUSTMENTS 8A-2 | AS AUDITED | |
|----------|---------------|-------------------------------------|----------------|------------------|------------------------|--------------|---------|
| 128 | | Transitional Inpatient Care | | | | | |
| 128 | .01-.19 | Salaries and Wages | 6170 | \$ 0 | \$ 0 | \$ 0 | |
| 128 | .20-.39 | Fringe Benefits | 6170 | 0 | 0 | 0 | |
| 128 | .49 | Agency Staff | 6170 | 0 | 0 | 0 | |
| 128 | .40-.99 | Other - Nonlabor | 6170 | 0 | 0 | 0 | |
| 128 | | Transitional Inpatient Care - Total | 6170 | \$ 0 | \$ 0 | \$ 0 | (Sch 2) |
| 130 | | Hospice Inpatient Care | | | | | |
| 130 | .01-.19 | Salaries and Wages | 6180 | \$ 0 | \$ 0 | \$ 0 | |
| 130 | .20-.39 | Fringe Benefits | 6180 | 0 | 0 | 0 | |
| 130 | .49 | Agency Staff | 6180 | 0 | 0 | 0 | |
| 130 | .40-.99 | Other - Nonlabor | 6180 | 0 | 0 | 0 | |
| 130 | | Hospice Inpatient Care - Total | 6180 | \$ 0 | \$ 0 | \$ 0 | (Sch 2) |
| 135 | | Other Routine Services | | | | | |
| 135 | .01-.19 | Salaries and Wages | 6190 | \$ 0 | \$ 0 | \$ 0 | |
| 135 | .20-.39 | Fringe Benefits | 6190 | 0 | 0 | 0 | |
| 135 | .49 | Agency Staff | 6190 | 0 | 0 | 0 | |
| 135 | .40-.99 | Other - Nonlabor | 6190 | 0 | 0 | 0 | |
| 135 | | Other Routine Services - Total | 6190 | \$ 0 | \$ 0 | \$ 0 | (Sch 2) |
| | | Other Nonreimbursable | | | | | |
| 139 | | Residential Care | | | | | |
| 139 | .01-.19 | Salaries and Wages | 9100 | \$ 0 | \$ 0 | \$ 0 | |
| 139 | .20-.39 | Fringe Benefits | 9100 | 0 | 0 | 0 | |
| 139 | .49 | Agency Staff | 9100 | 0 | 0 | 0 | |
| 139 | .40-.99 | Other - Nonlabor | 9100 | 0 | 0 | 0 | |
| 139 | | Residential Care - Total | 9100 | \$ 0 | \$ 0 | \$ 0 | (Sch 2) |
| 140 | | Beauty and Barber | | | | | |
| 140 | .01-.19 | Salaries and Wages | 8900 | \$ 0 | \$ 0 | \$ 0 | |
| 140 | .20-.39 | Fringe Benefits | 8900 | 0 | 0 | 0 | |
| 140 | .49 | Agency Staff | 8900 | 0 | 0 | 0 | |
| 140 | .40-.99 | Other - Nonlabor | 8900 | 0 | 0 | 0 | |
| 140 | | Beauty and Barber - Total | 8900 | \$ 0 | \$ 0 | \$ 0 | (Sch 2) |
| 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 | (Sch 2) |
| 146 | | Subtotal 105 - 145 | | \$ 1,933,557 | \$ (12,000) | \$ 1,921,557 | |
| 155 | | Social Services | | | | | |
| 155 | .01-.19 | Salaries and Wages | 6600 | \$ 35,587 | \$ 0 | \$ 35,587 | (Sch 2) |
| 155 | .20-.39 | Fringe Benefits | 6600 | 12,798 | 0 | 12,798 | (Sch 2) |
| 155 | .49 | Agency Staff | 6600 | 0 | 0 | 0 | (Sch 2) |
| 155 | .40-.99 | Other - Nonlabor | 6600 | 0 | 0 | 0 | (Sch 4) |
| 155 | | Social Services - Total | 6600 | \$ 48,385 | \$ 0 | \$ 48,385 | |

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ST. FRANCIS EXTENDED CARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05803G

NPI:
1619966751

OSHPD Facility Number:
206010749

| Line No. | Natural Class | ACCOUNT TITLE | ACCOUNT NUMBER | AS ADJUSTED 8A-1 | AUDIT ADJUSTMENTS 8A-2 | AS AUDITED | |
|----------|---------------|---------------------------------------|----------------|------------------|------------------------|--------------|---------|
| 160 | | Activities | | | | | |
| 160 | .01-.19 | Salaries and Wages | 6700 | \$ 53,894 | \$ 0 | \$ 53,894 | (Sch 2) |
| 160 | .20-.39 | Fringe Benefits | 6700 | 14,981 | 0 | 14,981 | (Sch 2) |
| 160 | .49 | Agency Staff | 6700 | 0 | 0 | 0 | (Sch 2) |
| 160 | .40-.99 | Other - Nonlabor | 6700 | 3,603 | 0 | 3,603 | (Sch 4) |
| 160 | | Activities - Total | 6700 | \$ 72,478 | \$ 0 | \$ 72,478 | |
| 165 | | Administration | | | | | |
| 165 | .01-.19 | Salaries and Wages | 6900 | \$ 175,037 | \$ 0 | \$ 175,037 | (Sch 6) |
| 165 | .20-.39 | Fringe Benefits | 6900 | 35,539 | 0 | 35,539 | (Sch 6) |
| 165 | .49 | Agency Staff | 6900 | 0 | 0 | 0 | (Sch 6) |
| 165 | .40-.99 | Other - Nonlabor | 6900 | 200,961 | 9,200 | 210,161 | (Sch 6) |
| 165 | | Administration - Total | 6900 | \$ 411,537 | \$ 9,200 | \$ 420,737 | |
| 166 | | Medical Records | | | | | |
| 166 | .01-.19 | Medical Records - Salaries and Wages | 6900 | \$ 34,410 | \$ 0 | \$ 34,410 | (Sch 3) |
| 166 | .20-.39 | Medical Records - Fringe Benefits | 6900 | 13,274 | 0 | 13,274 | (Sch 3) |
| 166 | .49 | Medical Records - Agency Staff | 6900 | 0 | 0 | 0 | (Sch 3) |
| 166 | .40-.99 | Medical Records - Other - Nonlabor | 6900 | 315 | 0 | 315 | (Sch 4) |
| 166 | | Medical Records - Total | 6900 | \$ 47,999 | \$ 0 | \$ 47,999 | |
| 167 | | DPH Licensing Fees | 6900 | \$ 21,978 | \$ 0 | \$ 21,978 | (Sch 6) |
| 168 | | Liability Insurance | 6900 | \$ 29,931 | \$ 0 | \$ 29,931 | (Sch 6) |
| 169 | | Quality Assurance Fees | 6900 | \$ 214,445 | \$ 0 | \$ 214,445 | (Sch 6) |
| 170 | | Inservice Education - Nursing | | | | | |
| 170 | .01-.19 | Salaries and Wages | 6800 | \$ 16,128 | \$ 0 | \$ 16,128 | (Sch 3) |
| 170 | .20-.39 | Fringe Benefits | 6800 | 2,699 | 0 | 2,699 | (Sch 3) |
| 170 | .49 | Agency Staff | 6800 | 0 | 0 | 0 | (Sch 3) |
| 170 | .40-.99 | Other - Nonlabor | 6800 | 0 | 0 | 0 | (Sch 4) |
| 170 | | Inservice Education - Nursing - Total | 6800 | \$ 18,827 | \$ 0 | \$ 18,827 | |
| 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 | | \$ 865,580 | \$ 9,200 | \$ 874,780 | |
| 200 | | Total | | \$ 4,031,263 | \$ (3,401) | \$ 4,027,862 | |

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ST. FRANCIS EXTENDED CARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05803G

NPI:
1619966751

OSHPD Facility Number:
206010749

| Line No. | Sub No. | ACCOUNT TITLE | ADJ NO. | AS REPORTED | MEMO ADJUSTMENT | AS ADJUSTED |
|----------|---------|--|---------|-------------|-----------------|-------------|
| 005 | | Plant Operations and Maintenance | | | | |
| 005 | 1 | Salaries and Wages | | \$ 43,210 | \$ 0 | \$ 43,210 |
| 005 | 2 | Fringe Benefits | | 11,031 | 0 | 11,031 |
| 005 | 3 | Agency Staff | | | | 0 |
| 005 | 4 | Other - Nonlabor | | 99,145 | 0 | 99,145 |
| 005 | 5 | Plant Operations and Maintenance - Total | | \$ 153,386 | \$ 0 | \$ 153,386 |
| 010 | | Housekeeping | | | | |
| 010 | 1 | Salaries and Wages | | \$ 131,116 | \$ 0 | \$ 131,116 |
| 010 | 2 | Fringe Benefits | | 39,337 | 0 | 39,337 |
| 010 | 3 | Agency Staff | | | | 0 |
| 010 | 4 | Other - Nonlabor | | 27,459 | 0 | 27,459 |
| 010 | 5 | Housekeeping - Total | | \$ 197,912 | \$ 0 | \$ 197,912 |
| 015 | 4 | Depreciation: Buildings and Improvements | | \$ | \$ | \$ 0 |
| 020 | 4 | Depreciation: Leasehold Improvements | | 39,527 | 0 | 39,527 |
| 025 | 4 | Depreciation: Equipment | | 9,387 | 0 | 9,387 |
| 030 | 4 | Depreciation and Amortization - Other | | | | 0 |
| 035 | 4 | Leases and Rentals | | | | 0 |
| 040 | 4 | Property Taxes | | 25,500 | 0 | 25,500 |
| 045 | 4 | Property Insurance | | 2,331 | 0 | 2,331 |
| 050 | 4 | Interest-Property, Plant, and Equipment | | 138,517 | 0 | 138,517 |
| 055 | 4 | Interest-Other | | | | 0 |
| | | Subtotal 005 - 055 | | 566,560 | 0 | 566,560 |
| 060 | | Laundry and Linen | | | | |
| 060 | 1 | Salaries and Wages | | \$ 61,000 | \$ 0 | \$ 61,000 |
| 060 | 2 | Fringe Benefits | | 25,401 | 0 | 25,401 |
| 060 | 3 | Agency Staff | | | | 0 |
| 060 | 4 | Other - Nonlabor | | 9,651 | 0 | 9,651 |
| 060 | 5 | Laundry and Linen - Total | | \$ 96,052 | \$ 0 | \$ 96,052 |
| 065 | | Dietary | | | | |
| 065 | 1 | Salaries and Wages | | \$ 210,438 | \$ 0 | \$ 210,438 |
| 065 | 2 | Fringe Benefits | | 54,355 | 0 | 54,355 |
| 065 | 3 | Agency Staff | | 4,982 | 0 | 4,982 |
| 065 | 4 | Other - Nonlabor | | 125,188 | 0 | 125,188 |
| 065 | 5 | Dietary - Total | | \$ 394,963 | \$ 0 | \$ 394,963 |
| 070 | 4 | Provision for Bad Debts | | \$ | \$ | \$ 0 |
| | | Ancillary Services (Note 1) | | | | |
| 075 | | Patient Supplies | | | | |
| 075 | 1 | Salaries and Wages | | \$ | \$ | \$ 0 |
| 075 | 2 | Fringe Benefits | | | | 0 |
| 075 | 3 | Agency Staff | | | | 0 |
| 075 | 4 | Other - Nonlabor | | 4,141 | 0 | 4,141 |
| 075 | 5 | Patient Supplies - Total | | \$ 4,141 | \$ 0 | \$ 4,141 |
| 077 | | Specialized Support Surfaces | | | | |
| 077 | 1 | Salaries and Wages | | \$ | \$ | \$ 0 |
| 077 | 2 | Fringe Benefits | | | | 0 |
| 077 | 3 | Agency Staff | | | | 0 |
| 077 | 4 | Other - Nonlabor | | | | 0 |
| 077 | 5 | Specialized Support Surfaces - Total | | \$ 0 | \$ 0 | \$ 0 |

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ST. FRANCIS EXTENDED CARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05803G

NPI:
1619966751

OSHPD Facility Number:
206010749

| Line No. | Sub No. | ACCOUNT TITLE | ADJ NO. | AS REPORTED | MEMO ADJUSTMENT | AS ADJUSTED |
|----------|---------|----------------------------------|---------|-------------|-----------------|-------------|
| 080 | | Physical Therapy | | | | |
| 080 | 1 | Salaries and Wages | | \$ | \$ | \$ 0 |
| 080 | 2 | Fringe Benefits | | | | 0 |
| 080 | 3 | Agency Staff | | 42,726 | 0 | 42,726 |
| 080 | 4 | Other - Nonlabor | | | | 0 |
| 080 | 5 | Physical Therapy - Total | | \$ 42,726 | \$ 0 | \$ 42,726 |
| 081 | | Respiratory Therapy | | | | |
| 081 | 1 | Salaries and Wages | | \$ | \$ | \$ 0 |
| 081 | 2 | Fringe Benefits | | | | 0 |
| 081 | 3 | Agency Staff | | | | 0 |
| 081 | 4 | Other - Nonlabor | | | | 0 |
| 081 | 5 | Respiratory Therapy - Total | | \$ 0 | \$ 0 | \$ 0 |
| 082 | | Occupational Therapy | | | | |
| 082 | 1 | Salaries and Wages | | \$ | \$ | \$ 0 |
| 082 | 2 | Fringe Benefits | | | | 0 |
| 082 | 3 | Agency Staff | | 71,251 | 0 | 71,251 |
| 082 | 4 | Other - Nonlabor | | | | 0 |
| 082 | 5 | Occupational Therapy - Total | | \$ 71,251 | \$ 0 | \$ 71,251 |
| 083 | | Speech Pathology | | | | |
| 083 | 1 | Salaries and Wages | | \$ | \$ | \$ 0 |
| 083 | 2 | Fringe Benefits | | | | 0 |
| 083 | 3 | Agency Staff | | 1,836 | 0 | 1,836 |
| 083 | 4 | Other - Nonlabor | | | | 0 |
| 083 | 5 | Speech Pathology - Total | | \$ 1,836 | \$ 0 | \$ 1,836 |
| 085 | | Pharmacy | | | | |
| 085 | 1 | Salaries and Wages | | \$ | \$ | \$ 0 |
| 085 | 2 | Fringe Benefits | | | | 0 |
| 085 | 3 | Agency Staff | | | | 0 |
| 085 | 4 | Other - Nonlabor | | 45,626 | 0 | 45,626 |
| 085 | 5 | Pharmacy - Total | | \$ 45,626 | \$ 0 | \$ 45,626 |
| 090 | | Laboratory | | | | |
| 090 | 1 | Salaries and Wages | | \$ | \$ | \$ 0 |
| 090 | 2 | Fringe Benefits | | | | 0 |
| 090 | 3 | Agency Staff | | | | 0 |
| 090 | 4 | Other - Nonlabor | | 7,229 | 0 | 7,229 |
| 090 | 5 | Laboratory - Total | | \$ 7,229 | \$ 0 | \$ 7,229 |
| 095 | | Home Health Services | | | | |
| 095 | 1 | Salaries and Wages | | \$ | \$ | \$ 0 |
| 095 | 2 | Fringe Benefits | | | | 0 |
| 095 | 3 | Agency Staff | | | | 0 |
| 095 | 4 | Other - Nonlabor | | | | 0 |
| 095 | 5 | Home Health Services - Total | | \$ 0 | \$ 0 | \$ 0 |
| 100 | | Other Ancillary Services | | | | |
| 100 | 1 | Salaries and Wages | | \$ | \$ | \$ 0 |
| 100 | 2 | Fringe Benefits | | | | 0 |
| 100 | 3 | Agency Staff | | | | 0 |
| 100 | 4 | Other - Nonlabor | | 1,742 | 0 | 1,742 |
| 100 | 5 | Other Ancillary Services - Total | | \$ 1,742 | \$ 0 | \$ 1,742 |

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ST. FRANCIS EXTENDED CARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05803G

NPI:
1619966751

OSHPD Facility Number:
206010749

| Line No. | Sub No. | ACCOUNT TITLE | ADJ NO. | AS REPORTED | MEMO ADJUSTMENT | AS ADJUSTED |
|----------|---------|--|---------|--------------|-----------------|--------------|
| 101 | | Subacute Ancillary Services | | | | |
| 101 | 1 | Salaries and Wages | | \$ | \$ | \$ 0 |
| 101 | 2 | Fringe Benefits | | | | 0 |
| 101 | 3 | Agency Staff | | | | 0 |
| 101 | 4 | Other - Nonlabor | | | | 0 |
| 101 | 5 | Subacute Ancillary Services - Total | | \$ 0 | \$ 0 | \$ 0 |
| 102 | | Subacute Pediatrics Ancillary Services | | | | |
| 102 | 1 | Salaries and Wages | | \$ | \$ | \$ 0 |
| 102 | 2 | Fringe Benefits | | | | 0 |
| 102 | 3 | Agency Staff | | | | 0 |
| 102 | 4 | Other - Nonlabor | | | | 0 |
| 102 | 5 | Subacute Pediatrics Ancillary Services - Total | | \$ 0 | \$ 0 | \$ 0 |
| 104 | | Subtotal 075 - 102 | | \$ 174,551 | \$ 0 | \$ 174,551 |
| | | Routine Services | | | | |
| 105 | | Skilled Nursing Care | | | | |
| 105 | 1 | Salaries and Wages | | \$ 1,423,754 | \$ 0 | \$ 1,423,754 |
| 105 | 2 | Fringe Benefits | | 390,332 | 0 | 390,332 |
| 105 | 3 | Agency Staff | | 20,245 | 0 | 20,245 |
| 105 | 4 | Other - Nonlabor | | 99,226 | 0 | 99,226 |
| 105 | 5 | Skilled Nursing Care - Total | | \$ 1,933,557 | \$ 0 | \$ 1,933,557 |
| 110 | | Intermediate Care | | | | |
| 110 | 1 | Salaries and Wages | | \$ | \$ | \$ 0 |
| 110 | 2 | Fringe Benefits | | | | 0 |
| 110 | 3 | Agency Staff | | | | 0 |
| 110 | 4 | Other - Nonlabor | | | | 0 |
| 110 | 5 | Intermediate Care - Total | | \$ 0 | \$ 0 | \$ 0 |
| 115 | | Mentally Disordered | | | | |
| 115 | 1 | Salaries and Wages | | \$ | \$ | \$ 0 |
| 115 | 2 | Fringe Benefits | | | | 0 |
| 115 | 3 | Agency Staff | | | | 0 |
| 115 | 4 | Other - Nonlabor | | | | 0 |
| 115 | 5 | Mentally Disordered - Total | | \$ 0 | \$ 0 | \$ 0 |
| 120 | | Developmentally Disabled | | | | |
| 120 | 1 | Salaries and Wages | | \$ | \$ | \$ 0 |
| 120 | 2 | Fringe Benefits | | | | 0 |
| 120 | 3 | Agency Staff | | | | 0 |
| 120 | 4 | Other - Nonlabor | | | | 0 |
| 120 | 5 | Developmentally Disabled - Total | | \$ 0 | \$ 0 | \$ 0 |
| 125 | | Subacute Care | | | | |
| 125 | 1 | Salaries and Wages | | \$ | \$ | \$ 0 |
| 125 | 2 | Fringe Benefits | | | | 0 |
| 125 | 3 | Agency Staff | | | | 0 |
| 125 | 4 | Other - Nonlabor | | | | 0 |
| 125 | 5 | Subacute Care - Total | | \$ 0 | \$ 0 | \$ 0 |
| 126 | | Subacute Care - Pediatrics | | | | |
| 126 | 1 | Salaries and Wages | | \$ | \$ | \$ 0 |
| 126 | 2 | Fringe Benefits | | | | 0 |
| 126 | 3 | Agency Staff | | | | 0 |
| 126 | 4 | Other - Nonlabor | | | | 0 |
| 126 | 5 | Subacute Care - Pediatrics - Total | | \$ 0 | \$ 0 | \$ 0 |

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ST. FRANCIS EXTENDED CARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05803G

NPI:
1619966751

OSHPD Facility Number:
206010749

| Line No. | Sub No. | ACCOUNT TITLE | ADJ NO. | AS REPORTED | MEMO ADJUSTMENT | AS ADJUSTED |
|----------|---------|-------------------------------------|---------|--------------|-----------------|--------------|
| 128 | | Transitional Inpatient Care | | | | |
| 128 | 1 | Salaries and Wages | | \$ | \$ | \$ 0 |
| 128 | 2 | Fringe Benefits | | | | 0 |
| 128 | 3 | Agency Staff | | | | 0 |
| 128 | 4 | Other - Nonlabor | | | | 0 |
| 128 | 5 | Transitional Inpatient Care - Total | | \$ 0 | \$ 0 | \$ 0 |
| 130 | | Hospice Inpatient Care | | | | |
| 130 | 1 | Salaries and Wages | | \$ | \$ | \$ 0 |
| 130 | 2 | Fringe Benefits | | | | 0 |
| 130 | 3 | Agency Staff | | | | 0 |
| 130 | 4 | Other - Nonlabor | | | | 0 |
| 130 | 5 | Hospice Inpatient Care - Total | | \$ 0 | \$ 0 | \$ 0 |
| 135 | | Other Routine Services | | | | |
| 135 | 1 | Salaries and Wages | | \$ | \$ | \$ 0 |
| 135 | 2 | Fringe Benefits | | | | 0 |
| 135 | 3 | Agency Staff | | | | 0 |
| 135 | 4 | Other - Nonlabor | | | | 0 |
| 135 | 5 | Other Routine Services - Total | | \$ 0 | \$ 0 | \$ 0 |
| | | Other Nonreimbursable | | | | |
| 139 | | Residential Care ** | | | | |
| 139 | 1 | Salaries and Wages | | \$ | \$ | \$ 0 |
| 139 | 2 | Fringe Benefits | | | | 0 |
| 139 | 3 | Agency Staff | | | | 0 |
| 139 | 4 | Other - Nonlabor | | | | 0 |
| 139 | 5 | Residential Care - Total | | \$ 0 | \$ 0 | \$ 0 |
| 140 | | Beauty and Barber | | | | |
| 140 | 1 | Salaries and Wages | | \$ | \$ | \$ 0 |
| 140 | 2 | Fringe Benefits | | | | 0 |
| 140 | 3 | Agency Staff | | | | 0 |
| 140 | 4 | Other - Nonlabor | | | | 0 |
| 140 | 5 | Beauty and Barber - Total | | \$ 0 | \$ 0 | \$ 0 |
| 145 | | Other Nonreimbursable | | | | |
| 145 | 1 | Salaries and Wages | | \$ | \$ | \$ 0 |
| 145 | 2 | Fringe Benefits | | | | 0 |
| 145 | 3 | Agency Staff | | | | 0 |
| 145 | 4 | Other - Nonlabor | | | | 0 |
| 145 | 5 | Other Nonreimbursable - Total | | \$ 0 | \$ 0 | \$ 0 |
| 146 | | Subtotal 105 - 145 | | \$ 1,933,557 | \$ 0 | \$ 1,933,557 |
| 155 | | Social Services | | | | |
| 155 | 1 | Salaries and Wages | | \$ 35,587 | \$ 0 | \$ 35,587 |
| 155 | 2 | Fringe Benefits | | 12,798 | 0 | 12,798 |
| 155 | 3 | Agency Staff | | | | 0 |
| 155 | 4 | Other - Nonlabor | | | | 0 |
| 155 | 5 | Social Services - Total | | \$ 48,385 | \$ 0 | \$ 48,385 |
| 160 | | Activities | | | | |
| 160 | 1 | Salaries and Wages | | \$ 53,894 | \$ 0 | \$ 53,894 |
| 160 | 2 | Fringe Benefits | | 14,981 | 0 | 14,981 |
| 160 | 3 | Agency Staff | | | | 0 |
| 160 | 4 | Other - Nonlabor | | 3,603 | 0 | 3,603 |
| 160 | 5 | Activities - Total | | \$ 72,478 | \$ 0 | \$ 72,478 |

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ST. FRANCIS EXTENDED CARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05803G

NPI:
1619966751

OSHPD Facility Number:
206010749

| Line No. | Sub No. | ACCOUNT TITLE | ADJ NO. | AS REPORTED | MEMO ADJUSTMENT | AS ADJUSTED |
|----------|---------|---------------------------------------|---------|--------------|-----------------|--------------|
| 165 | | Administration | | | | |
| 165 | 1 | Salaries and Wages | | \$ 175,037 | \$ 0 | \$ 175,037 |
| 165 | 2 | Fringe Benefits | | 35,539 | 0 | 35,539 |
| 165 | 3 | Agency Staff | | | | 0 |
| 165 | 4 | Other - Nonlabor | | 200,961 | 0 | 200,961 |
| 165 | 5 | Administration - Total | | \$ 411,537 | \$ 0 | \$ 411,537 |
| 166 | | Medical Records | | | | |
| 166 | 1 | Medical Records - Salaries and Wages | | \$ 34,410 | \$ 0 | \$ 34,410 |
| 166 | 2 | Medical Records - Fringe Benefits | | 13,274 | 0 | 13,274 |
| 166 | 3 | Medical Records - Agency Staff | | | | 0 |
| 166 | 4 | Medical Records - Other - Nonlabor | | 315 | 0 | 315 |
| 166 | 5 | Medical Records - Total | | \$ 47,999 | \$ 0 | \$ 47,999 |
| 167 | 4 | DPH Licensing Fees *** | | \$ 21,978 | \$ 0 | \$ 21,978 |
| 168 | 4 | Liability Insurance *** | | \$ 29,931 | \$ 0 | \$ 29,931 |
| 169 | 4 | Quality Assurance Fees *** | | \$ 214,445 | \$ 0 | \$ 214,445 |
| 170 | | Inservice Education - Nursing | | | | |
| 170 | 1 | Salaries and Wages | | \$ 16,128 | \$ 0 | \$ 16,128 |
| 170 | 2 | Fringe Benefits | | 2,699 | 0 | 2,699 |
| 170 | 3 | Agency Staff | | | | 0 |
| 170 | 4 | Other - Nonlabor | | | | 0 |
| 170 | 5 | Inservice Education - Nursing - Total | | \$ 18,827 | \$ 0 | \$ 18,827 |
| 174 | | Caregiver Training *** | | | | |
| 174 | 1 | Salaries and Wages | | \$ | \$ | \$ 0 |
| 174 | 2 | Fringe Benefits | | | | 0 |
| 174 | 3 | Agency Staff | | | | 0 |
| 174 | 4 | Other - Nonlabor | | | | 0 |
| 174 | 5 | Caregiver Training - Total | | \$ 0 | \$ 0 | \$ 0 |
| | | Subtotal 155 - 174 | | \$ 865,580 | \$ 0 | \$ 865,580 |
| 200 | | Total | | \$ 4,031,263 | \$ - | \$ 4,031,263 |

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:
ST. FRANCIS EXTENDED CARE

Provider Number:
ZZR05803G

NPI:
1619966751

OSHPD Facility Number:
206010749

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

| Line No. | Sub No. | | TOTAL ADJ (Pages 1 & 2) | AUDIT ADJ 1 | AUDIT ADJ 2 | AUDIT ADJ 3 | AUDIT ADJ 4 | AUDIT ADJ | AUDIT ADJ | AUDIT ADJ |
|----------|---------|---|----------------------------|----------------|----------------|----------------|----------------|-----------|-----------|-----------|
| 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 | 0 | | | | | | | |
| 010 | 2 | Housekeeping - Fringe Benefits | 0 | | | | | | | |
| 010 | 3 | Housekeeping - Agency Staff | 0 | | | | | | | |
| 010 | 4 | Housekeeping - Other - Nonlabor | 0 | | | | | | | |
| 015 | 4 | Depreciation: Buildings and Improvements | 0 | | | | | | | |
| 020 | 4 | Depreciation: Leasehold Improvements | 0 | | | | | | | |
| 025 | 4 | Depreciation: Equipment | 0 | | | | | | | |
| 030 | 4 | Depreciation and Amortization - Other | 0 | | | | | | | |
| 035 | 4 | Leases and Rentals | 0 | | | | | | | |
| 040 | 4 | Property Taxes | (601) | | | (601) | | | | |
| 045 | 4 | Property Insurance | 0 | | | | | | | |
| 050 | 4 | Interest-Property, Plant, and Equipment | 0 | | | | | | | |
| 055 | 4 | Interest-Other | 0 | | | | | | | |
| 060 | 1 | Laundry and Linen - Salaries and Wages | 0 | | | | | | | |
| 060 | 2 | Laundry and Linen - Fringe Benefits | 0 | | | | | | | |
| 060 | 3 | Laundry and Linen - Agency Staff | 0 | | | | | | | |
| 060 | 4 | Laundry and Linen - Other - Nonlabor | 0 | | | | | | | |
| 065 | 1 | Dietary - Salaries and Wages | 0 | | | | | | | |
| 065 | 2 | Dietary - Fringe Benefits | 0 | | | | | | | |
| 065 | 3 | Dietary - Agency Staff | 0 | | | | | | | |
| 065 | 4 | Dietary - Other - Nonlabor | 0 | | | | | | | |
| 070 | 4 | Provision for Bad Debts | 0 | | | | | | | |
| 075 | 1 | Patient Supplies - Salaries and Wages | 0 | | | | | | | |
| 075 | 2 | Patient Supplies - Fringe Benefits | 0 | | | | | | | |
| 075 | 3 | Patient Supplies - Agency Staff | 0 | | | | | | | |
| 075 | 4 | Patient Supplies - Other - Nonlabor | 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 | | | | | | | |
| 083 | 2 | Speech Pathology - Fringe Benefits | 0 | | | | | | | |
| 083 | 3 | Speech Pathology - Agency Staff | 0 | | | | | | | |

Provider Name:
ST. FRANCIS EXTENDED CARE

Provider Number:
ZZR05803G

NPI:
1619966751

OSHPD Facility Number:
206010749
Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

| Line No. | Sub No. | | TOTAL ADJ (Pages 1 & 2) | AUDIT ADJ 1 | AUDIT ADJ 2 | AUDIT ADJ 3 | AUDIT ADJ 4 | AUDIT ADJ | AUDIT ADJ | AUDIT ADJ |
|----------|---------|---|----------------------------|----------------|----------------|----------------|----------------|-----------|-----------|-----------|
| 083 | 4 | Speech Pathology - Other - Nonlabor | 0 | | | | | | | |
| 085 | 1 | Pharmacy - Salaries and Wages | 0 | | | | | | | |
| 085 | 2 | Pharmacy - Fringe Benefits | 0 | | | | | | | |
| 085 | 3 | Pharmacy - Agency Staff | 0 | | | | | | | |
| 085 | 4 | Pharmacy - Other - Nonlabor | 0 | | | | | | | |
| 090 | 1 | Laboratory - Salaries and Wages | 0 | | | | | | | |
| 090 | 2 | Laboratory - Fringe Benefits | 0 | | | | | | | |
| 090 | 3 | Laboratory - Agency Staff | 0 | | | | | | | |
| 090 | 4 | Laboratory - Other - Nonlabor | 0 | | | | | | | |
| 095 | 1 | Home Health Services - Salaries and Wages | 0 | | | | | | | |
| 095 | 2 | Home Health Services - Fringe Benefits | 0 | | | | | | | |
| 095 | 3 | Home Health Services - Agency Staff | 0 | | | | | | | |
| 095 | 4 | Home Health Services - Other - Nonlabor | 0 | | | | | | | |
| 100 | 1 | Other Ancillary Services - Salaries and Wages | 0 | | | | | | | |
| 100 | 2 | Other Ancillary Services - Fringe Benefits | 0 | | | | | | | |
| 100 | 3 | Other Ancillary Services - Agency Staff | 0 | | | | | | | |
| 100 | 4 | Other Ancillary Services - Other - Nonlabor | 0 | | | | | | | |
| 101 | 1 | Subacute Ancillary Services - Salaries and Wages | 0 | | | | | | | |
| 101 | 2 | Subacute Ancillary Services - Fringe Benefits | 0 | | | | | | | |
| 101 | 3 | Subacute Ancillary Services - Agency Staff | 0 | | | | | | | |
| 101 | 4 | Subacute Ancillary Services - Other - Nonlabor | 0 | | | | | | | |
| 102 | 1 | Subacute Pediatrics Ancillary Services - Salaries and Wages | 0 | | | | | | | |
| 102 | 2 | Subacute Pediatrics Ancillary - Services Fringe Benefits | 0 | | | | | | | |
| 102 | 3 | Subacute Pediatrics Ancillary - Services Agency Staff | 0 | | | | | | | |
| 102 | 4 | Subacute Pediatrics Ancillary Services - Other - Nonlabor | 0 | | | | | | | |
| 105 | 1 | Skilled Nursing Care - Salaries and Wages | 0 | | | | | | | |
| 105 | 2 | Skilled Nursing Care - Fringe Benefits | 0 | | | | | | | |
| 105 | 3 | Skilled Nursing Care - Agency Staff | (12,000) | (12,000) | | | | | | |
| 105 | 4 | Skilled Nursing Care - Other - Nonlabor | 0 | | | | | | | |
| 110 | 1 | Intermediate Care - Salaries and Wages | 0 | | | | | | | |
| 110 | 2 | Intermediate Care - Fringe Benefits | 0 | | | | | | | |
| 110 | 3 | Intermediate Care Agency Staff | 0 | | | | | | | |
| 110 | 4 | Intermediate Care - Other - Nonlabor | 0 | | | | | | | |
| 115 | 1 | Mentally Disordered - Salaries and Wages | 0 | | | | | | | |
| 115 | 2 | Mentally Disordered - Fringe Benefits | 0 | | | | | | | |
| 115 | 3 | Mentally Disordered - Agency Staff | 0 | | | | | | | |
| 115 | 4 | Mentally Disordered - Other - Nonlabor | 0 | | | | | | | |
| 120 | 1 | Developmentally Disabled - Salaries and Wages | 0 | | | | | | | |
| 120 | 2 | Developmentally Disabled - Fringe Benefits | 0 | | | | | | | |
| 120 | 3 | Developmentally Disabled - Agency Staff | 0 | | | | | | | |
| 120 | 4 | Developmentally Disabled - Other - Nonlabor | 0 | | | | | | | |
| 125 | 1 | Subacute Care - Salaries and Wages | 0 | | | | | | | |
| 125 | 2 | Subacute Care - Fringe Benefits | 0 | | | | | | | |
| 125 | 3 | Subacute Care - Agency Staff | 0 | | | | | | | |
| 125 | 4 | Subacute Care - Other - Nonlabor | 0 | | | | | | | |
| 126 | 1 | Subacute Care - Pediatrics - Salaries and Wages | 0 | | | | | | | |
| 126 | 2 | Subacute Care - Pediatrics - Fringe Benefits | 0 | | | | | | | |
| 126 | 3 | Subacute Care - Pediatrics - Agency Staff | 0 | | | | | | | |
| 126 | 4 | Subacute Care - Pediatrics - Other - Nonlabor | 0 | | | | | | | |

Provider Name:
ST. FRANCIS EXTENDED CARE

Provider Number:
ZZR05803G

NPI:
1619966751

OSHPD Facility Number:
206010749
Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

| Line No. | Sub No. | | TOTAL ADJ (Pages 1 & 2) | AUDIT ADJ 1 | AUDIT ADJ 2 | AUDIT ADJ 3 | AUDIT ADJ 4 | AUDIT ADJ | AUDIT ADJ | AUDIT ADJ |
|----------|---------|--|----------------------------|----------------|----------------|----------------|----------------|-----------|-----------|-----------|
| 128 | 1 | Transitional Inpatient Care Salaries and Wages | 0 | | | | | | | |
| 128 | 2 | Transitional Inpatient Care Fringe Benefits | 0 | | | | | | | |
| 128 | 3 | Transitional Inpatient Care Agency Staff | 0 | | | | | | | |
| 128 | 4 | Transitional Inpatient Care - Other - Nonlabor | 0 | | | | | | | |
| 130 | 1 | Hospice Inpatient Care - Salaries and Wages | 0 | | | | | | | |
| 130 | 2 | Hospice Inpatient Care - Fringe Benefits | 0 | | | | | | | |
| 130 | 3 | Hospice Inpatient Care - Agency Staff | 0 | | | | | | | |
| 130 | 4 | Hospice Inpatient Care - Other - Nonlabor | 0 | | | | | | | |
| 135 | 1 | Other Routine Services - Salaries and Wages | 0 | | | | | | | |
| 135 | 2 | Other Routine Services - Fringe Benefits | 0 | | | | | | | |
| 135 | 3 | Other Routine Services - Agency Staff | 0 | | | | | | | |
| 135 | 4 | Other Routine Services - Other - Nonlabor | 0 | | | | | | | |
| 139 | 1 | Residential Care - Salaries and Wages | 0 | | | | | | | |
| 139 | 2 | Residential Care - Fringe Benefits | 0 | | | | | | | |
| 139 | 3 | Residential Care - Agency Staff | 0 | | | | | | | |
| 139 | 4 | Residential Care - Other - Nonlabor | 0 | | | | | | | |
| 140 | 1 | Beauty and Barber Salaries and Wages | 0 | | | | | | | |
| 140 | 2 | Beauty and Barber Fringe Benefits | 0 | | | | | | | |
| 140 | 3 | Beauty and Barber Agency Staff | 0 | | | | | | | |
| 140 | 4 | Beauty and Barber - Other - Nonlabor | 0 | | | | | | | |
| 145 | 1 | Other Nonreimbursable - Salaries and Wages | 0 | | | | | | | |
| 145 | 2 | Other Nonreimbursable - Fringe Benefits | 0 | | | | | | | |
| 145 | 3 | Other Nonreimbursable - Agency Staff | 0 | | | | | | | |
| 145 | 4 | Other Nonreimbursable - Other - Nonlabor | 0 | | | | | | | |
| 155 | 1 | Social Services - Salaries and Wages | 0 | | | | | | | |
| 155 | 2 | Social Services - Fringe Benefits | 0 | | | | | | | |
| 155 | 3 | Social Services - Agency Staff | 0 | | | | | | | |
| 155 | 4 | Social Services - Other - Nonlabor | 0 | | | | | | | |
| 160 | 1 | Activities - Salaries and Wages | 0 | | | | | | | |
| 160 | 2 | Activities - Fringe Benefits | 0 | | | | | | | |
| 160 | 3 | Activities - Agency Staff | 0 | | | | | | | |
| 160 | 4 | Activities - Other - Nonlabor | 0 | | | | | | | |
| 165 | 1 | Administration - Salaries and Wages | 0 | | | | | | | |
| 165 | 2 | Administration - Fringe Benefits | 0 | | | | | | | |
| 165 | 3 | Administration - Agency Staff | 0 | | | | | | | |
| 165 | 4 | Administration - Other - Nonlabor | 9,200 | 12,000 | (2,416) | | (384) | | | |
| 166 | 1 | Medical Records - Salaries and Wages | 0 | | | | | | | |
| 166 | 2 | Medical Records - Fringe Benefits | 0 | | | | | | | |
| 166 | 3 | Medical Records - Agency Staff | 0 | | | | | | | |
| 166 | 4 | Medical Records - Other - Nonlabor | 0 | | | | | | | |
| 167 | 4 | DPH Licensing Fees | 0 | | | | | | | |
| 168 | 4 | Liability Insurance | 0 | | | | | | | |
| 169 | 4 | Quality Assurance Fees | 0 | | | | | | | |
| 170 | 1 | Inservice Education - Nursing - Salaries and Wages | 0 | | | | | | | |
| 170 | 2 | Inservice Education - Nursing - Fringe Benefits | 0 | | | | | | | |
| 170 | 3 | Inservice Education - Nursing - Medical Records - Salaries and Wages | 0 | | | | | | | |
| 170 | 4 | Inservice Education - Nursing - Medical Records - Fringe Benefits | 0 | | | | | | | |
| 174 | 1 | Caregiver Training - Salaries and Wages | 0 | | | | | | | |
| 174 | 2 | Caregiver Training - Fringe Benefits | 0 | | | | | | | |

Provider Name:
ST. FRANCIS EXTENDED CARE

Provider Number:
ZZR05803G

NPI:
1619966751

OSHPD Facility Number: 206010749
Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

| Line No. | Sub No. | Description | TOTAL ADJ (Pages 1 & 2) | AUDIT ADJ 1 | AUDIT ADJ 2 | AUDIT ADJ 3 | AUDIT ADJ 4 | AUDIT ADJ | AUDIT ADJ | AUDIT ADJ |
|----------|---------|---------------------------------------|----------------------------|----------------|----------------|----------------|----------------|-----------|-----------|-----------|
| 174 | 3 | Caregiver Training - Agency Staff | 0 | | | | | | | |
| 174 | 4 | Caregiver Training - Other - Nonlabor | 0 | | | | | | | |
| 180 | 4 | Professional Liability - Deductible | 0 | | | | | | | |
| | | | 0 | | | | | | | |
| | | | 0 | | | | | | | |
| | | | 0 | | | | | | | |
| | | | 0 | | | | | | | |
| | | | 0 | | | | | | | |
| | | | 0 | | | | | | | |
| | | | 0 | | | | | | | |
| 200 | | Total | <u>(\$3,401)</u> | <u>0</u> | <u>(2,416)</u> | <u>(601)</u> | <u>(384)</u> | <u>0</u> | <u>0</u> | <u>0</u> |

(To Sch 8)

| Provider Name | | | | | | | Fiscal Period | Provider Number | Adjustments | | |
|--|-----------------------|------|--------------|------|------|---------|---|-----------------|---------------------|-------------|--|
| ST. FRANCIS EXTENDED CARE | | | | | | | JANUARY 1, 2009 THROUGH DECEMBER 31, 2009 | ZZR05803G | 6 | | |
| 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>RECLASSIFICATION OF REPORTED COSTS</u> | | | | | | | | | | | |
| 1 | 10.5 | 105 | 3 | 8A-2 | 105 | 3 | Skilled Nursing Care - Agency Staff | \$20,245 | (\$12,000) | \$8,245 | |
| | 10.5 | 165 | 4 | 8A-2 | 165 | 4 | Administration - Other - Nonlabor To reclassify the reported medical director fees for proper cost determination. CMS Pub.15-1, Sections 2300 and 2304 Title 22, CCR, Section 52000(b) | 200,961 | 12,000 | 212,961 * | |

*Balance carried forward from prior/to subsequent adjustments

| Provider Name | | | | | | | Fiscal Period | Provider Number | | Adjustments | |
|--------------------------------------|-----------------------|------|--------------|------|------|---------|---|-----------------|---------------------|-------------|-------------|
| ST. FRANCIS EXTENDED CARE | | | | | | | JANUARY 1, 2009 THROUGH DECEMBER 31, 2009 | ZZR05803G | | 6 | |
| 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> | | | | | | | | | | | |
| 2 | 10.5 | 165 | 4 | 8A-2 | 165 | 4 | Administration - Other - Nonlabor To eliminate nonallowable late fees for proper cost determination. CMS Pub.15-1, Sections 2102.3 and 2105.10 | * | \$212,961 | (\$2,416) | \$210,545 * |
| 3 | 10.5 | 040 | 4 | 8A-2 | 040 | 4 | Property Taxes To adjust the reported property taxes to agree with the provider's records. CMS Pub.15-1, Sections 2300 and 2304 | | \$25,500 | (\$601) | \$24,899 |
| 4 | 10.5 | 165 | 4 | 8A-2 | 165 | 4 | Administration - Other - Nonlabor To adjust reported home office costs to agree with the SR Management Services, Inc. Home Office Audit Report for fiscal period ended December 31, 2009. CMS Pub. 15-1, Sections 2150.2 and 2304 | * | \$210,545 | (\$384) | \$210,161 |

*Balance carried forward from prior/to subsequent adjustments

| Provider Name | | | | | | | Fiscal Period | | Provider Number | | Adjustments |
|---|-----------------------|------|--------------|------|------|---------|---|---|-----------------|---------------------|-------------|
| ST. FRANCIS EXTENDED CARE | | | | | | | JANUARY 1, 2009 THROUGH DECEMBER 31, 2009 | | ZZR05803G | | 6 |
| 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 STATISTICS | | | | | | | | | | | |
| 5 | 10.7 | 060 | 2, 3 | 7 | 060 | N/A | Laundry and Linen (Square Feet) | 0 | 384 | 384 | |
| | 10.7 | 065 | 2, 3 | 7 | 065 | N/A | Dietary | 0 | 776 | 776 | |
| | 10.7 | 075 | 2, 3 | 7 | 075 | N/A | Patient Supplies | 0 | 106 | 106 | |
| | 10.7 | 080 | 2, 3 | 7 | 080 | N/A | Physical Therapy | 0 | 168 | 168 | |
| | 10.7 | 082 | 2, 3 | 7 | 082 | N/A | Occupational Therapy | 0 | 102 | 102 | |
| | 10.7 | 085 | 2, 3 | 7 | 085 | N/A | Pharmacy | 0 | 76 | 76 | |
| | 10.7 | 105 | 2, 3 | 7 | 105 | N/A | Skilled Nursing Care | 0 | 5,730 | 5,730 | |
| | 10.7 | 140 | 2, 3 | 7 | 140 | N/A | Beauty and Barber | 0 | 91 | 91 | |
| | 10.7 | 155 | 2, 3 | 7 | 155 | N/A | Social Services | 0 | 64 | 64 | |
| | 10.7 | 165 | 2, 3 | 7 | 165 | N/A | Administration | 0 | 1,031 | 1,031 | |
| | 10.7 | 175 | 2 | N/A | N/A | N/A | Total Statistics - Square Feet - Plant Operations and Maintenance | 0 | 8,528 | 8,528 | |
| | 10.7 | 175 | 3 | N/A | N/A | N/A | Total Statistics - Square Feet - Housekeeping | 0 | 8,528 | 8,528 | |
| To adjust reported Square Footage statistics to agree with the provider's Square Footage worksheet. CMS Pub. 15-1, Sections 2300 and 2304 | | | | | | | | | | | |

| Provider Name | | | | | | | Fiscal Period | | Provider Number | | Adjustments |
|------------------------------------|-----------------------|------|--------------|------|------|---------|--|-----|-----------------|---------------------|-------------|
| ST. FRANCIS EXTENDED CARE | | | | | | | JANUARY 1, 2009 THROUGH DECEMBER 31, 2009 | | ZZR05803G | | 6 |
| 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> | | | | | | | | | | | |
| 6 | N/A | N/A | N/A | 1 | 14 | N/A | Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CMS Pub. 15-1, Section 2409 Title 22, CCR, Section 51458.1 | \$0 | \$1,409 | \$1,409 | |