

**REPORT
ON THE
RATE SETTING AUDIT
NOVATO HEALTHCARE CENTER
NOVATO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1417152570
FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Gertrude Lake
Auditor: Amandeep Sodhi**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 26, 2013

Administrator
Novato Healthcare Center
1565 Hill Road
Novato, CA 94947

NOVATO HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1417152570
FISCAL PERIOD ENDED DECEMBER 31, 2011

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 \$56,408, 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.

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

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

cc: Cathy Storr, Vice President
Axiom Healthcare Group
572 West 37th Street
San Pedro, CA 90731

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
NOVATO HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1417152570

OSHPD Facility No.:
206210969

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	\$ 7,215,732	\$ 121.28
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,377,187	\$ 23.15
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,164,135	\$ 19.57
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 884,939	\$ 14.87
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 105,109	\$ 1.77
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 35,717	\$ 0.60
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 72,106	\$ 1.21
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 699,103	\$ 11.75
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,948,247	\$ 32.75
11	Cost of Routine Service/Audited Total Costs	\$ 13,590,219	\$ 13,502,275	\$ 226.94
12	Total Patient Days (Adj)	59,496	59,496	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 228.42	\$ 226.94	
14	Overpayments (Adj 18)	\$ 0	\$ 56,408	
15	Medi-Cal Days (Adj 17)	44,083	21,184	
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	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
NOVATO HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1417152570

OSHPD Facility No.:
206210969

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
NOVATO HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1417152570

OSHPD Facility No.:
206210969

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 134,419	\$ 134,419		
160	Activities	237,915		\$ 237,915	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	422,283	0	0	422,283
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	317,933	0	0	317,933
083	Speech Pathology	266,518	0	0	266,518
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	6,843,398	134,419	237,915	7,215,732 *
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	\$ 8,222,466	\$ 134,419	\$ 237,915	\$ 8,222,466

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
NOVATO HEALTHCARE CENTER

Provider NPI:
1417152570

OSHPD Facility Number:
206210969

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 158,034	\$ 158,034										
010	Housekeeping	240,366	1,769	\$ 242,135									
060	Laundry and Linen	116,043	3,496	5,418	\$ 124,957								
065	Dietary	663,316	26,691	41,359	0	\$ 731,366							
155	Social Services	N/A	553	857	0	0	\$ 1,410						
160	Activities	N/A	3,569	5,530	0	0	0	\$ 9,099					
165	Administration	N/A	6,155	9,537	0	0	0	0		\$ 15,692	\$ 15,692		
166	Medical Records	115,352	744	1,153	0	0	0	0		117,250		\$ 117,250	
170	Inservice Education - Nursing	118,871	1,387	2,149	0	0	0	0	\$ 122,406				
ANCILLARY SERVICES													
075	Patient Supplies		872	1,351	0	0	0	0	0	2,223	126	945	\$ 3,295
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	42	317	360
080	Physical Therapy		2,237	3,467	0	0	0	0	0	5,704	579	4,327	10,611
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		285	442	0	0	0	0	0	727	414	3,095	4,236
083	Speech Pathology		132	204	0	0	0	0	0	336	344	2,568	3,247
085	Pharmacy		1,659	2,571	0	0	0	0	0	4,229	459	3,427	8,115
090	Laboratory		0	0	0	0	0	0	0	0	91	681	772
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	57	424	481
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		107,148	166,029	124,957	731,366	1,410	9,099	122,406	1,262,415	13,547	101,225	1,377,187 *
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		523	811	0	0	0	0	0	1,334	20	151	1,505
145	Other Nonreimbursable		812	1,259	0	0	0	0	0	2,071	12	90	2,173
	TOTAL	\$ 1,411,982	\$ 158,034	\$ 242,135	\$ 124,957	\$ 731,366	\$ 1,410	\$ 9,099	\$ 122,406	\$ 1,279,040	\$ 15,692	\$ 117,250	\$ 1,411,982

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
NOVATO HEALTHCARE CENTER

Provider NPI:
1417152570

OSHPD Facility Number:
206210969

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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	\$ 316,663	\$ 316,663										
010	Housekeeping	51,119	3,546	\$ 54,665									
060	Laundry and Linen	27,860	7,006	1,223	\$ 36,089								
065	Dietary	482,319	53,483	9,337	0	\$ 545,139							
155	Social Services	11,980	1,108	193	0	0	\$ 13,281						
160	Activities	13,872	7,151	1,248	0	0	0	\$ 22,271					
165	Administration	N/A	12,333	2,153	0	0	0	0		\$ 14,486	\$ 14,486		
166	Medical Records	12,946	1,492	260	0	0	0	0		14,698		\$ 14,698	
170	Inservice Education - Nursing	40	2,779	485	0	0	0	0	\$ 3,304				
ANCILLARY SERVICES													
075	Patient Supplies	88,577	1,747	305	0	0	0	0	0	90,629	117	118	\$ 90,865
077	Specialized Support Surfaces	33,136	0	0	0	0	0	0	0	33,136	39	40	33,215
080	Physical Therapy	3,614	4,483	783	0	0	0	0	0	8,880	535	542	9,957
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	1,852	571	100	0	0	0	0	0	2,523	382	388	3,293
083	Speech Pathology	0	264	46	0	0	0	0	0	310	317	322	949
085	Pharmacy	338,620	3,324	580	0	0	0	0	0	342,524	423	430	343,377
090	Laboratory	71,052	0	0	0	0	0	0	0	71,052	84	85	71,221
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	44,273	0	0	0	0	0	0	0	44,273	52	53	44,379
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	266,672	214,700	37,483	36,089	545,139	13,281	22,271	3,304	1,138,940	12,506	12,689	1,164,135
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	9,750	1,048	183	0	0	0	0	0	10,981	19	19	11,019
145	Other Nonreimbursable	0	1,628	284	0	0	0	0	0	1,912	11	11	1,935
	TOTAL	\$ 1,774,345	\$ 316,663	\$ 54,665	\$ 36,089	\$ 545,139	\$ 13,281	\$ 22,271	\$ 3,304	\$ 1,745,161	\$ 14,486	\$ 14,698	\$ 1,774,345

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
NOVATO HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1417152570

OSHPD Facility Number:
206210969

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)	\$ 929,327	89%							
	Property Tax (line 40)	110,381	11%	\$ 1,039,708						
005	Plant Operations and Maintenance			25,150	\$ 25,150					
010	Housekeeping			11,360	282	\$ 11,642				
060	Laundry and Linen			22,447	556	260	\$ 23,264			
065	Dietary			171,355	4,248	1,988	0	\$ 177,591		
155	Social Services			3,550	88	41	0	0	\$ 3,679	
160	Activities			22,911	568	266	0	0	0	\$ 23,745
165	Administration			39,514	980	459	0	0	0	0
166	Medical Records			4,779	118	55	0	0	0	0
170	Inservice Education - Nursing			8,902	221	103	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			5,598	139	65	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			14,364	356	167	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,830	45	21	0	0	0	0
083	Speech Pathology			847	21	10	0	0	0	0
085	Pharmacy			10,650	264	124	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			687,877	17,052	7,982	23,264	177,591	3,679	23,745
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			3,359	83	39	0	0	0	0
145	Other Nonreimbursable			5,216	129	61	0	0	0	0
	TOTAL	\$ 1,039,708	100%	\$ 1,039,708	\$ 25,150	\$ 11,642	\$ 23,264	\$ 177,591	\$ 3,679	\$ 23,745

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
NOVATO HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1417152570

OSHPD Facility Number:
206210969

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 89% Of Total	Property Tax 11% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 929,327	89%							
	Property Tax (line 40)	110,381	11%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 40,952	\$ 40,952				
166	Medical Records				4,953		\$ 4,953			
170	Inservice Education - Nursing			\$ 9,226						
	ANCILLARY SERVICES									
075	Patient Supplies			0	5,802	330	40	\$ 6,172	\$ 5,517	\$ 655
077	Specialized Support Surfaces			0	0	111	13	124	111	13
080	Physical Therapy			0	14,887	1,511	183	16,581	14,820	1,760
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,896	1,081	131	3,108	2,778	330
083	Speech Pathology			0	877	897	108	1,883	1,683	200
085	Pharmacy			0	11,038	1,197	145	12,379	11,065	1,314
090	Laboratory			0	0	238	29	266	238	28
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	148	18	166	148	18
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			9,226	950,417	35,355	4,276	990,048	884,939	105,109
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	3,481	53	6	3,540	3,164	376
145	Other Nonreimbursable			0	5,406	31	4	5,441	4,863	578
	TOTAL	\$ 1,039,708	100%	\$ 9,226	\$ 993,803	\$ 40,952	\$ 4,953	\$ 1,039,708	\$ 929,327	\$ 110,381

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
NOVATO HEALTHCARE CENTER

Provider NPI:
1417152570

OSHPD Facility Number:
206210969

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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. 71% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 7,588												
055	Interest - Other	535												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	2,248,556												
	Total Costs Allocable as Administration	2,256,679	71%											
167	CDPH Licensing Fees	41,371	1%											
168	Professional Liability Insurance	83,521	3%											
169	Quality Assurance Fees	809,780	25%											
174	Caregiver Training	0	0%											
	Total	3,191,351	100%						\$ 3,191,351					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 2,223	\$ 90,629	\$ 5,802	\$ 98,654	25,721	\$ 18,188	\$ 333	\$ 673	\$ 6,527	\$ -
077	Specialized Support Surfaces			0	0	33,136	0	33,136	8,639	6,109	112	226	2,192	0
080	Physical Therapy			422,283	5,704	8,880	14,887	451,754	117,782	83,286	1,527	3,082	29,886	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			317,933	727	2,523	1,896	323,079	84,233	59,563	1,092	2,204	21,374	0
083	Speech Pathology			266,518	336	310	877	268,042	69,884	49,417	906	1,829	17,733	0
085	Pharmacy			0	4,229	342,524	11,038	357,791	93,284	65,963	1,209	2,441	23,670	0
090	Laboratory			0	0	71,052	0	71,052	18,525	13,099	240	485	4,701	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	44,273	0	44,273	11,543	8,162	150	302	2,929	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			7,215,732	1,262,415	1,138,940	950,417	10,567,504	2,755,173	1,948,247	35,717	72,106	699,103	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,334	10,981	3,481	15,796	4,118	2,912	53	108	1,045	0
145	Other Nonreimbursable			0	2,071	1,912	5,406	9,389	2,448	1,731	32	64	621	0
	SUBTOTAL	\$ 3,191,351		\$ 8,222,466	\$ 1,279,040	\$ 1,745,161	\$ 993,803	\$ 12,240,470	\$ 3,191,351					
	Total Administrative Costs							\$ 3,191,351		\$ 2,256,679	\$ 41,371	\$ 83,521	\$ 809,780	\$ -
	Unit Cost Multiplier							0.26072128						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 132,942	\$ 29,184	\$ 45,905	\$ 208,031							
	TOTAL FACILITY COSTS							\$ 15,639,852						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
NOVATO HEALTHCARE CENTER

Provider NPI:
1417152570

OSHPD Facility Number:
206210969

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 16)	Plant Ops (SQ FT) 5 (Adj 16)	Hskpng (SQ FT) 10 (Adj 16)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
GENERAL SERVICES											
005	Plant Operations and Maintenance	921									
010	Housekeeping	416	416								
060	Laundry and Linen	822	822	822							
065	Dietary	6,275	6,275	6,275							
155	Social Services	130	130	130							
160	Activities	839	839	839							
165	Administration	1,447	1,447	1,447							
166	Medical Records	175	175	175							
170	Inservice Education - Nursing	326	326	326							
ANCILLARY SERVICES											
075	Patient Supplies	205	205	205						98,654	98,654
077	Specialized Support Surfaces									33,136	33,136
080	Physical Therapy	526	526	526						451,754	451,754
081	Respiratory Therapy									0	0
082	Occupational Therapy	67	67	67						323,079	323,079
083	Speech Pathology	31	31	31						268,042	268,042
085	Pharmacy	390	390	390						357,791	357,791
090	Laboratory									71,052	71,052
095	Home Health Services									0	0
100	Other Ancillary Services									44,273	44,273
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	25,190	25,190	25,190	589,870	176,961	7,110,070	7,110,070	7,110,070	10,567,504	10,567,504
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	123	123	123						15,796	15,796
145	Other Nonreimbursable	191	191	191						9,389	9,389
	TOTAL STATISTICS	38,074	37,153	36,737	589,870	176,961	7,110,070	7,110,070	7,110,070	12,240,470	12,240,470
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 134,419 0.01890544	\$ 237,915 0.033461696			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 158,034 4.25359998	\$ 242,135 6.59105255	\$ 124,957 0.21183872	\$ 731,366 4.13292304	\$ 1,410 0.00019828	\$ 9,099 0.00127969	\$ 122,406 0.01721591	\$ 15,692 0.00128199	\$ 117,250 0.00957887
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 316,663 8.52321481	\$ 54,665 1.48800004	\$ 36,089 0.06118165	\$ 545,139 3.08056223	\$ 13,281 0.00186798	\$ 22,271 0.00313238	\$ 3,304 0.00046465	\$ 14,486 0.00118347	\$ 14,698 0.00120077
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,039,708 27.30755896	\$ 25,150 0.67693758	\$ 11,642 0.31688898	\$ 23,264 0.03943876	\$ 177,591 1.00356120	\$ 3,679 0.00051746	\$ 23,745 0.00333961	\$ 9,226 0.00129763	\$ 40,952 0.00334563	\$ 4,953 0.00040462

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NOVATO HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1417152570

OSHPD Facility Number:
206210969

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	\$ 121,742	\$ 0	\$ 121,742	(Sch 3)
005	.20-.39	Fringe Benefits	6200	36,292	0	36,292	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	316,663	0	316,663	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 474,697	\$ 0	\$ 474,697	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	240,888	(522)	240,366	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	51,119	0	51,119	(Sch 4)
010		Housekeeping - Total	6300	\$ 292,007	\$ (522)	\$ 291,485	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 12,570	\$ 0	\$ 12,570	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	47,448	0	47,448	(Sch 5)
025		Depreciation: Equipment	7140	29,995	0	29,995	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	6,027	0	6,027	(Sch 5)
035		Leases and Rentals	7200	833,287	0	833,287	(Sch 5)
040		Property Taxes	7300	123,888	(13,507)	110,381	(Sch 5)
045		Property Insurance	7400	0	7,588	7,588	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	\$ 0	\$ 535	\$ 535	(Sch 6)
057		Subtotal 005 - 055		\$ 1,819,919	\$ (5,906)	\$ 1,814,013	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 16,507	\$ 0	\$ 16,507	(Sch 3)
060	.20-.39	Fringe Benefits	6400	4,629	0	4,629	(Sch 3)
060	.79	Agency Staff	6400	99,021	(4,114)	94,907	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	26,535	1,325	27,860	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 146,692	\$ (2,789)	\$ 143,903	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 511,884	\$ 6,204	\$ 518,088	(Sch 3)
065	.20-.39	Fringe Benefits	6500	143,802	1,426	145,228	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	482,684	(365)	482,319	(Sch 4)
065		Dietary - Total	6500	\$ 1,138,370	\$ 7,265	\$ 1,145,635	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
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	88,577	0	88,577	(Sch 4)
075		Patient Supplies - Total	8100	\$ 88,577	\$ 0	\$ 88,577	
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	33,136	0	33,136	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 33,136	\$ 0	\$ 33,136	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NOVATO HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1417152570

OSHPD Facility Number:
206210969

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	422,283	0	422,283	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	3,614	0	3,614	(Sch 4)
080		Physical Therapy - Total	8200	\$ 425,897	\$ 0	\$ 425,897	
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	317,933	0	317,933	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	1,852	0	1,852	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 319,785	\$ 0	\$ 319,785	
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	266,518	0	266,518	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 266,518	\$ 0	\$ 266,518	
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	338,620	0	338,620	(Sch 4)
085		Pharmacy - Total	8300	\$ 338,620	\$ 0	\$ 338,620	
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	71,052	0	71,052	(Sch 4)
090		Laboratory - Total	8400	\$ 71,052	\$ 0	\$ 71,052	
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	44,273	0	44,273	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 44,273	\$ 0	\$ 44,273	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NOVATO HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1417152570

OSHPD Facility Number:
206210969

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,587,858	\$ 0	\$ 1,587,858	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 5,417,491	\$ 51,610	\$ 5,469,101	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,363,458	10,839	1,374,297	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	266,813	(141)	266,672	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 7,047,762	\$ 62,308	\$ 7,110,070	
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 - Pediatric					
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	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NOVATO HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1417152570

OSHPD Facility Number:
206210969

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (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 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	9,750	0	9,750 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 9,750	\$ 0	\$ 9,750
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 7,057,512	\$ 62,308	\$ 7,119,820
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 106,545	\$ 0	\$ 106,545 (Sch 2)
155	.20-.39	Fringe Benefits	6600	27,874	0	27,874 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	12,605	(625)	11,980 (Sch 4)
155		Social Services - Total	6600	\$ 147,024	\$ (625)	\$ 146,399

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NOVATO HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1417152570

OSHPD Facility Number:
206210969

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	\$ 182,945	\$ 0	\$ 182,945	(Sch 2)
160	.20-.39	Fringe Benefits	6700	54,970	0	54,970	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	15,495	(1,623)	13,872	(Sch 4)
160		Activities - Total	6700	\$ 253,410	\$ (1,623)	\$ 251,787	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 577,004	\$ 0	\$ 577,004	(Sch 6)
165	.20-.39	Fringe Benefits	6900	179,665	0	179,665	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,622,353	(130,466)	1,491,887	(Sch 6)
165		Administration - Total	6900	\$ 2,379,022	\$ (130,466)	\$ 2,248,556	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 88,132	\$ 5,844	\$ 93,976	(Sch 3)
166	.20-.39	Fringe Benefits	6900	19,445	1,931	21,376	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	12,946	0	12,946	(Sch 4)
166		Medical Records - Total	6900	\$ 120,523	\$ 7,775	\$ 128,298	
167		CDPH Licensing Fees	6900	\$ 41,371	\$ 0	\$ 41,371	(Sch 6)
168		Professional Liability Insurance	6900	\$ 152,356	\$ (68,835)	\$ 83,521	(Sch 6)
169		Quality Assurance Fees	6900	\$ 809,780	\$ 0	\$ 809,780	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 85,052	\$ 8,185	\$ 93,237	(Sch 3)
170	.20-.39	Fringe Benefits	6800	23,751	1,883	25,634	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	40	0	40	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 108,843	\$ 10,068	\$ 118,911	
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		\$ 4,012,329	\$ (183,706)	\$ 3,828,623	
200		Total		\$ 15,762,680	\$ (122,828)	\$ 15,639,852	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 400,122	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
NOVATO HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1417152570		18
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 total group health insurance costs for informational purpose 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$400,122	\$400,122

Provider Name							Fiscal Period	Provider NPI		Adjustments
NOVATO HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1417152570		18
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$266,813	(\$141)	\$266,672
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,622,353	(2,064)	1,620,289 *
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	482,684	2,205	484,889 *
							To reclassify provider's non-resident food adjustment 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	040	4	8A-1	040	4	Property Taxes	\$123,888	(\$7,557)	\$116,331 *
	10.5	045	4	8A-1	045	4	Property Insurance	0	7,557	7,557 *
							To reclassify property insurance expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			
4	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$152,356	(\$9,858)	\$142,498 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,620,289	9,858	1,630,147 *
							To reclassify other insurance expense from Professional Liability Insurance cost center to Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507 W&I Code 14126.023 (a) (5) (B) (i)			
5	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	\$99,021	(\$1,325)	\$97,696 *
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	26,535	1,325	27,860
							To reclassify the nonlabor portion of Laundry and Linen agency cost to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52502(c)(1)			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
NOVATO HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1417152570		18	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
6	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust professional liability insurance expense to agree with the provider's liability insurance policy. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$142,498	(\$58,977)	\$83,521
7	10.5	040	4	8A-1	040	4	Property Taxes To adjust the reported property tax expense to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$116,331	(\$6,213)	\$110,118 *
8	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff To adjust housekeeping agency staff expense to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$240,888	(\$522)	\$240,366
9	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff To eliminate related party contract services expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$97,696	(\$2,789)	\$94,907
10	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor To eliminate dietary consultant expense not applicable to the audit period. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	*	\$484,889	(\$2,570)	\$482,319
11	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor To eliminate psychology service expense not included in the rate. CCR, Title 22, Section 51123(b)		\$12,605	(\$625)	\$11,980
*Balance carried forward from prior/to subsequent adjustments											

Provider Name							Fiscal Period	Provider NPI		Adjustments	
NOVATO HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1417152570		18	
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>											
12	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor To eliminate contracted services expense due to insufficient documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$15,495	(\$1,623)	\$13,872	
13	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate the reported home office data processing fees that were not included in the provider's elimination of home office administrative fees. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	* \$1,630,147	(\$5,951)	\$1,624,196 *	
14	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate administrative service fees from related organizations, Brius Management Co. and BoardWalk West Financial Services, LLC. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1000, 2300 and 2304	* \$1,624,196	(\$27,000)	\$1,597,196 *	
15	10.5	040	4	8A-1	040	4	Property Taxes	* \$110,118	\$263	\$110,381	
	10.5	045	4	8A-1	045	4	Property Insurance	* 7,557	31	7,588	
	10.5	055	4	8A-1	055	4	Interest - Other	0	535	535	
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	511,884	6,204	518,088	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	143,802	1,426	145,228	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	5,417,491	51,610	5,469,101	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	1,363,458	10,839	1,374,297	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,597,196	(105,309)	1,491,887	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	88,132	5,844	93,976	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	19,445	1,931	21,376	
	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	85,052	8,185	93,237	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	23,751	1,883	25,634	
							To adjust reported home office costs to agree with the Country Villa Health Services Home Office Audit Report for fiscal year period ended December 31, 2011. 42 CFR 413.17 and 413.24 / CMS Pub. 15-1, Sections 2150.2 and 2304				

Provider Name							Fiscal Period	Provider NPI		Adjustments
NOVATO HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1417152570		18
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED STATISTICS</u>										
16	10.7	145	1,2,3	7	145		Other Nonreimbursable (Square Feet)	0	191	191
	10.7	175	1	7	N/A		Total Statistics - Square Feet	37,883	191	38,074
	10.7	175	2	7	N/A		Total Statistics - Square Feet	36,962	191	37,153
	10.7	175	3	7	N/A		Total Statistics - Square Feet	36,546	191	36,737
							To adjust square footage statistics to agree with the prior year's audited amounts.			
							42 CFR 413.24 and 413.50			
							CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period	Provider NPI		Adjustments
NOVATO HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1417152570		18
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
17	4.1	5	2	1	15		Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through December 17, 2012 Report Date: December 18, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	44,083	(22,899)	21,184

Provider Name							Fiscal Period			Provider NPI		Adjustments
NOVATO HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1417152570		18
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>												
18	Not Reported			1	14		Overpayments To recover outstanding Medi-Cal credit balances due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$56,408	\$56,408	