

**REPORT  
ON THE  
RATE SETTING AUDIT**

**KNOTT AVENUE CARE CENTER  
BUENA PARK, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1114969540**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

**Audits Section – Santa Ana  
Financial Audits Branch  
Audits and Investigations  
Department of Health Care Services**

**Section Chief: Margaret A. Varho  
Audit Supervisor: Henry Igboke  
Auditor: Huyen Stefan**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

Date: April 23, 2013

Donald Bruhns, Administrator  
Knott Avenue Care Center  
9021 Knott Avenue  
Buena Park, CA 90620

PROVIDER: KNOTT AVENUE CARE CENTER  
NATIONAL PROVIDER IDENTIFIER: 1114969540  
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 \$5,805 which resulted from Medi-Cal overbillings

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

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's 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:

Chief  
Office of Administrative Appeals and Hearings  
1029 J Street, Suite 200  
Sacramento, CA 95814-2825  
(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 95899-7413

**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.

Donald Bruhns  
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If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret A. Varho)

Margaret A. Varho, Chief  
Audits Section—Santa Ana  
Financial Audits Branch

Certified

cc: Cathy Storr, Consultant  
Axiom Healthcare Group  
572 West 37<sup>th</sup> Street  
San Pedro, CA 90731

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
KNOTT AVENUE CARE CENTER

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

Provider NPI:  
1114969540

OSHPD Facility No.:  
206301280

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,807,031	\$ 100.28
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 462,423	\$ 25.66
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 492,003	\$ 27.30
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 221,958	\$ 12.32
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 7,808	\$ 0.43
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 7,496	\$ 0.42
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 27,617	\$ 1.53
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 141,932	\$ 7.88
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 361,293	\$ 20.05
11	Cost of Routine Service/Audited Total Costs	\$ 3,454,942.00	\$ 3,529,560	\$ 195.88
12	Total Patient Days (Adjs 11,14)	18,000	18,019	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 191.94	\$ 195.88	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 16)	1,073	1,078	
16	Medi-Cal Managed Care Days (Adj 12)		11,626	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 4,676,146	\$ 287.96 *
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 309,981	\$ 19.09 *
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 834,053	\$ 51.36 *
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 207,488	\$ 12.78 *
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 7,299	\$ 0.45 *
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 15,123	\$ 0.93 *
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 55,718	\$ 3.43 *
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 286,356	\$ 17.63 *
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	\$ 728,929	\$ 44.89 *
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 7,311,315	\$ 7,121,094	\$ 438.52 *
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	16,208	16,239	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 451.09	\$ 438.52	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ (5,805)	

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

**Provider Name:**  
KNOTT AVENUE CARE CENTER

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

**Provider NPI:**  
1114969540

**OSHPD Facility No.:**  
206301280

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj )		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj )		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj )	\$	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj )		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj )	\$	\$ 0	

\* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
KNOTT AVENUE CARE CENTER

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

**Provider NPI:**  
1114969540

**OSHPD Facility No.:**  
206301280

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 112,181	\$ 112,181		
160	Activities	100,117		\$ 100,117	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	136,177	0	0	136,177 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	139,983	0	0	139,983 ***
083	Speech Pathology	24,941	0	0	24,941 ***
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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	1,745,124	32,712	29,195	1,807,031 *
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	4,475,416	79,469	70,922	4,625,807 **
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 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 6,733,939</b>	<b>\$ 112,181</b>	<b>\$ 100,117</b>	<b>\$ 6,733,939</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
KNOTT AVENUE CARE CENTER

Provider NPI:  
1114969540

OSHPD Facility Number:  
206301280

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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 73,936	\$ 73,936										
010	Housekeeping	174,986	717	\$ 175,703									
060	Laundry and Linen	113,651	4,401	10,562	\$ 128,614								
065	Dietary	310,106	7,565	18,153	0	\$ 335,823							
155	Social Services	N/A	648	1,556	0	0	\$ 2,204						
160	Activities	N/A	3,236	7,766	0	0	0	\$ 11,003					
165	Administration	N/A	4,080	9,790	0	0	0	0	\$ 13,870	\$ 13,870			
166	Medical Records	68,110	702	1,684	0	0	0	0	70,496		\$ 70,496		
170	Inservice Education - Nursing	56,017	790	1,895	0	0	0	0	\$ 58,701				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		717	1,719	0	0	0	0	0	2,436	483	2,455	\$ 5,374
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	359	1,827	2,187
080	Physical Therapy		682	1,637	0	0	0	0	0	2,320	209	1,063	3,592
081	Respiratory Therapy		1,160	2,784	0	0	0	0	0	3,944	23	117	4,084
082	Occupational Therapy		682	1,637	0	0	0	0	0	2,320	215	1,091	3,625
083	Speech Pathology		682	1,637	0	0	0	0	0	2,320	49	251	2,620
085	Pharmacy		1,297	3,111	0	0	0	0	0	4,408	441	2,241	7,089
090	Laboratory		0	0	0	0	0	0	0	0	66	333	398
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	44	221	265
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		24,020	57,640	49,924	284,119	643	3,208	17,118	436,671	4,233	21,518	462,423
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		21,437	51,441	78,690	51,704	1,561	7,794	41,584	254,211	7,722	39,249	301,181
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
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		473	1,135	0	0	0	0	0	1,607	13	66	1,686
145	Other Nonreimbursable		648	1,556	0	0	0	0	0	2,204	13	65	2,282
	<b>TOTAL</b>	<b>\$ 796,806</b>	<b>\$ 73,936</b>	<b>\$ 175,703</b>	<b>\$ 128,614</b>	<b>\$ 335,823</b>	<b>\$ 2,204</b>	<b>\$ 11,003</b>	<b>\$ 58,701</b>	<b>\$ 712,440</b>	<b>\$ 13,870</b>	<b>\$ 70,496</b>	<b>\$ 796,806</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
KNOTT AVENUE CARE CENTER

Provider NPI:  
1114969540

OSHPD Facility Number:  
206301280

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 236,058	\$ 236,058										
010	Housekeeping	44,137	2,288	\$ 46,425									
060	Laundry and Linen	30,980	14,052	2,791	\$ 47,823								
065	Dietary	220,143	24,152	4,796	0	\$ 249,091							
155	Social Services	0	2,070	411	0	0	\$ 2,481						
160	Activities	15,871	10,333	2,052	0	0	0	\$ 28,256					
165	Administration	N/A	13,025	2,587	0	0	0	0		\$ 15,612	\$ 15,612		
166	Medical Records	8,946	2,241	445	0	0	0	0		11,632		\$ 11,632	
170	Inservice Education - Nursing	3,590	2,521	501	0	0	0	0	\$ 6,612				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	326,385	2,288	454	0	0	0	0	0	329,127	544	405	\$ 330,076 ***
077	Specialized Support Surfaces	250,286	0	0	0	0	0	0	0	250,286	405	301	250,992 ***
080	Physical Therapy	0	2,179	433	0	0	0	0	0	2,611	235	175	3,022 ***
081	Respiratory Therapy	0	3,704	736	0	0	0	0	0	4,439	26	19	4,484 ***
082	Occupational Therapy	0	2,179	433	0	0	0	0	0	2,611	242	180	3,033 ***
083	Speech Pathology	0	2,179	433	0	0	0	0	0	2,611	56	41	2,708 ***
085	Pharmacy	289,061	4,139	822	0	0	0	0	0	294,023	496	370	294,888 ***
090	Laboratory	45,612	0	0	0	0	0	0	0	45,612	74	55	45,741 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
100	Other Ancillary Services	30,316	0	0	0	0	0	0	0	30,316	49	37	30,402 ***
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 ***
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	151,574	76,689	15,230	18,563	210,741	723	8,240	1,928	483,688	4,765	3,550	492,003 *
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	132,247	68,441	13,592	29,260	38,351	1,757	20,017	4,684	308,348	8,692	6,476	323,516 **
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	2,515	1,510	300	0	0	0	0	0	4,324	15	11	4,350
145	Other Nonreimbursable	0	2,070	411	0	0	0	0	0	2,481	14	11	2,506
	<b>TOTAL</b>	<b>\$ 1,787,721</b>	<b>\$ 236,058</b>	<b>\$ 46,425</b>	<b>\$ 47,823</b>	<b>\$ 249,091</b>	<b>\$ 2,481</b>	<b>\$ 28,256</b>	<b>\$ 6,612</b>	<b>\$ 1,760,477</b>	<b>\$ 15,612</b>	<b>\$ 11,632</b>	<b>\$ 1,787,721</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
KNOTT AVENUE CARE CENTER

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

Provider NPI:  
1114969540

OSHPD Facility Number:  
206301280

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 464,986	97%							
	Property Tax (line 40)	16,357	3%	\$ 481,343						
005	Plant Operations and Maintenance			5,366	\$ 5,366					
010	Housekeeping			4,613	52	\$ 4,665				
060	Laundry and Linen			28,335	319	280	\$ 28,934			
065	Dietary			48,699	549	482	0	\$ 49,730		
155	Social Services			4,173	47	41	0	0	\$ 4,262	
160	Activities			20,835	235	206	0	0	0	\$ 21,276
165	Administration			26,264	296	260	0	0	0	0
166	Medical Records			4,518	51	45	0	0	0	0
170	Inservice Education - Nursing			5,083	57	50	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			4,613	52	46	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,393	50	43	0	0	0	0
081	Respiratory Therapy			7,468	84	74	0	0	0	0
082	Occupational Therapy			4,393	50	43	0	0	0	0
083	Speech Pathology			4,393	50	43	0	0	0	0
085	Pharmacy			8,347	94	83	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			154,632	1,743	1,530	11,231	42,073	1,243	6,204
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			138,002	1,556	1,366	17,703	7,657	3,019	15,072
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,044	34	30	0	0	0	0
145	Other Nonreimbursable			4,173	47	41	0	0	0	0
	<b>TOTAL</b>	<b>\$ 481,343</b>	<b>100%</b>	<b>\$ 481,343</b>	<b>\$ 5,366</b>	<b>\$ 4,665</b>	<b>\$ 28,934</b>	<b>\$ 49,730</b>	<b>\$ 4,262</b>	<b>\$ 21,276</b>

\* (To Schedule 1)  
 \*\* (To Subacute Care Schedule 1)  
 \*\*\* (To Subacute Care Schedule 2)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
KNOTT AVENUE CARE CENTER

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

Provider NPI:  
1114969540

OSHPD Facility Number:  
206301280

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 97% Of Total	Property Tax 3% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 464,986	97%							
	Property Tax (line 40)	16,357	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 26,820	\$ 26,820				
166	Medical Records				4,614		\$ 4,614			
170	Inservice Education - Nursing			\$ 5,191						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	4,710	934	161	\$ 5,805	\$ 5,608	\$ 197
077	Specialized Support Surfaces			0	0	695	120	815	787	28
080	Physical Therapy			0	4,486	404	70	4,960	4,791	169
081	Respiratory Therapy			0	7,626	44	8	7,678	7,417	261
082	Occupational Therapy			0	4,486	415	71	4,972	4,803	169
083	Speech Pathology			0	4,486	95	16	4,598	4,442	156
085	Pharmacy			0	8,523	852	147	9,522	9,199	324
090	Laboratory			0	0	127	22	148	143	5
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	84	14	99	95	3
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			1,514	220,171	8,186	1,408	229,766	221,958	7,808
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			3,677	188,051	14,932	2,569	205,552	198,566	6,985
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,108	25	4	3,138	3,031	107
145	Other Nonreimbursable			0	4,262	25	4	4,291	4,145	146
	<b>TOTAL</b>	\$ 481,343	100%	\$ 5,191	\$ 449,909	\$ 26,820	\$ 4,614	\$ 481,343	\$ 464,986	\$ 16,357

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
KNOTT AVENUE CARE CENTER

Provider NPI:  
1114969540

OSHPD Facility Number:  
206301280

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. 67% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ -												
055	Interest - Other	9,075												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,174,588												
	Total Costs Allocable as Administration	1,183,663	67%											
167	CDPH Licensing Fees	24,557	1%											
168	Professional Liability Insurance	90,477	5%											
169	Quality Assurance Fees	464,996	26%											
174	Caregiver Training	0	0%											
	Total	1,763,693	100%						\$ 1,763,693					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 2,436	\$ 329,127	\$ 4,710	\$ 336,273	61,416	\$ 41,218	\$ 855	\$ 3,151	\$ 16,192	\$ -
077	Specialized Support Surfaces			0	0	250,286	0	250,286	45,712	30,678	636	2,345	12,052	0
080	Physical Therapy			136,177	2,320	2,611	4,486	145,594	26,591	17,846	370	1,364	7,011	0
081	Respiratory Therapy			0	3,944	4,439	7,626	16,009	2,924	1,962	41	150	771	0
082	Occupational Therapy			139,983	2,320	2,611	4,486	149,400	27,286	18,312	380	1,400	7,194	0
083	Speech Pathology			24,941	2,320	2,611	4,486	34,358	6,275	4,211	87	322	1,654	0
085	Pharmacy			0	4,408	294,023	8,523	306,954	56,061	37,624	781	2,876	14,781	0
090	Laboratory			0	0	45,612	0	45,612	8,330	5,591	116	427	2,196	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	30,316	0	30,316	5,537	3,716	77	284	1,460	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			1,807,031	436,671	483,688	220,171	2,947,561	538,337	361,293	7,496	27,617	141,932	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			4,625,807	254,211	308,348	188,051	5,376,416	981,938	659,006	13,672	50,373	258,887	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,607	4,324	3,108	9,040	1,651	1,108	23	85	435	0
145	Other Nonreimbursable			0	2,204	2,481	4,262	8,946	1,634	1,097	23	84	431	0
	<b>SUBTOTAL</b>	\$ 1,763,693		\$ 6,733,939	\$ 712,440	\$ 1,760,477	\$ 449,909	\$ 9,656,766	\$ 1,763,693					
	Total Administrative Costs							\$ 1,763,693		\$ 1,183,663	\$ 24,557	\$ 90,477	\$ 464,996	\$ -
	Unit Cost Multiplier							0.18263807						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 84,366	\$ 27,244	\$ 31,434	\$ 143,043							
	<b>TOTAL FACILITY COSTS</b>							\$ 11,563,502						

\* (To Schedule 1)  
 \*\* (To Subacute Care Schedule 1)  
 \*\*\* (To Subacute Care Schedule 2)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
KNOTT AVENUE CARE CENTER

Provider NPI:  
1114969540

OSHPD Facility Number:  
206301280

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 10)	Plant Ops (SQ FT) 5 (Adj 10)	Hskpng (SQ FT) 10 (Adj 10)	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Svcs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	171									
010	Housekeeping	147	147								
060	Laundry and Linen	903	903	903							
065	Dietary	1,552	1,552	1,552							
155	Social Services	133	133	133							
160	Activities	664	664	664							
165	Administration	837	837	837							
166	Medical Records	144	144	144							
170	Inservice Education - Nursing	162	162	162							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	147	147	147						336,273	336,273
077	Specialized Support Surfaces									250,286	250,286
080	Physical Therapy	140	140	140						145,594	145,594
081	Respiratory Therapy	238	238	238						16,009	16,009
082	Occupational Therapy	140	140	140						149,400	149,400
083	Speech Pathology	140	140	140						34,358	34,358
085	Pharmacy	266	266	266						306,954	306,954
090	Laboratory									45,612	45,612
095	Home Health Services									0	0
100	Other Ancillary Services									30,316	30,316
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	4,928	4,928	4,928	246,820	42,120	1,896,698	1,896,698	1,896,698	2,947,561	2,947,561
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	4,398	4,398	4,398	389,038	7,665	4,607,663	4,607,663	4,607,663	5,376,416	5,376,416
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	97	97	97						9,040	9,040
145	Other Nonreimbursable	133	133	133						8,946	8,946
	<b>TOTAL STATISTICS</b>	15,340	15,169	15,022	635,858	49,785	6,504,361	6,504,361	6,504,361	9,656,766	9,656,766
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 112,181	\$ 100,117			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.017247044	0.015392288			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 73,936	\$ 175,703	\$ 128,614	\$ 335,823	\$ 2,204	\$ 11,003	\$ 58,701	\$ 13,870	\$ 70,496
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		4.87415123	11.69634538	0.20226868	6.74547375	0.00033883	0.00169161	0.00902493	0.00143625	0.00730018
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 236,058	\$ 46,425	\$ 47,823	\$ 249,091	\$ 2,481	\$ 28,256	\$ 6,612	\$ 15,612	\$ 11,632
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		15.56186960	3.09044034	0.07521025	5.00334207	0.00038140	0.00434418	0.00101650	0.00161669	0.00120454
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 481,343	\$ 5,366	\$ 4,665	\$ 28,934	\$ 49,730	\$ 4,262	\$ 21,276	\$ 5,191	\$ 26,820	\$ 4,614
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	31.37829205	0.35372720	0.31051836	0.04550452	0.99889562	0.00065520	0.00327107	0.00079806	0.00277729	0.00047781

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

KNOTT AVENUE CARE CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1114969540

## OSHPD Facility Number:

206301280

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	\$ 59,163	\$ 0	\$ 59,163	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,773	0	14,773	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	236,058	0	236,058	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 309,994	\$ 0	\$ 309,994	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	174,986	0	174,986	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	44,137	0	44,137	(Sch 4)
010		Housekeeping - Total	6300	\$ 219,123	\$ 0	\$ 219,123	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	60,775	0	60,775	(Sch 5)
025		Depreciation: Equipment	7140	53,353	0	53,353	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	367,058	(16,200)	350,858	(Sch 5)
040		Property Taxes	7300	5,703	10,654	16,357	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 9,075	\$ 0	\$ 9,075	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,025,081	\$ (5,546)	\$ 1,019,535	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	113,651	0	113,651	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	30,980	0	30,980	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 144,631	\$ 0	\$ 144,631	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 250,934	\$ 0	\$ 250,934	(Sch 3)
065	.20-.39	Fringe Benefits	6500	59,172	0	59,172	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	220,143	0	220,143	(Sch 4)
065		Dietary - Total	6500	\$ 530,249	\$ 0	\$ 530,249	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	326,385	0	326,385	(Sch 4)
075		Patient Supplies - Total	8100	\$ 326,385	\$ 0	\$ 326,385	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150	250,286	0	250,286	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 250,286	\$ 0	\$ 250,286	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

KNOTT AVENUE CARE CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1114969540

## OSHPD Facility Number:

206301280

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	136,177	0	136,177	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 136,177	\$ 0	\$ 136,177	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	139,983	0	139,983	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 139,983	\$ 0	\$ 139,983	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	24,941	0	24,941	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 24,941	\$ 0	\$ 24,941	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	289,061	0	289,061	(Sch 4)
085		Pharmacy - Total	8300	\$ 289,061	\$ 0	\$ 289,061	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	45,612	0	45,612	(Sch 4)
090		Laboratory - Total	8400	\$ 45,612	\$ 0	\$ 45,612	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	30,316	0	30,316	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 30,316	\$ 0	\$ 30,316	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

KNOTT AVENUE CARE CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1114969540

## OSHPD Facility Number:

206301280

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,242,761	\$ 0	\$ 1,242,761	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,397,599	\$ (8,404)	\$ 1,389,195	(Sch 2)
105	.20-.39	Fringe Benefits	6110	356,498	(569)	355,929	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	151,958	(384)	151,574	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,906,055	\$ (9,357)	\$ 1,896,698	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 3,640,328	\$ (16,232)	\$ 3,624,096	(Sch 2)
125	.20-.39	Fringe Benefits	6150	852,453	(1,133)	851,320	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	132,247	0	132,247	(Sch 4)
125		Subacute Care - Total	6150	\$ 4,625,028	\$ (17,365)	\$ 4,607,663	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

**SUMMARY OF AUDITED PROGRAM EXPENSES**

**Provider Name:**  
KNOTT AVENUE CARE CENTER

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

**Provider NPI:**  
1114969540

**OSHPD Facility Number:**  
206301280

<b>Line No.</b>	<b>Natural Class</b>	<b>ACCOUNT TITLE</b>	<b>ACCOUNT NUMBER</b>	<b>AS REPORTED</b>	<b>AUDIT ADJUSTMENTS 8A-1</b>	<b>AS AUDITED</b>

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

KNOTT AVENUE CARE CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1114969540

## OSHPD Facility Number:

206301280

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		<b>Other Nonreimbursable</b>					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	2,515	0	2,515	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,515	\$ 0	\$ 2,515	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		<b>Subtotal 105 - 145</b>		\$ 6,533,598	\$ (26,722)	\$ 6,506,876	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 106,122	\$ 0	\$ 106,122	(Sch 2)
155	.20-.39	Fringe Benefits	6600	6,059	0	6,059	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0	(Sch 4)
155		Social Services - Total	6600	\$ 112,181	\$ 0	\$ 112,181	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
KNOTT AVENUE CARE CENTER

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

Provider NPI:  
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OSHPD Facility Number:  
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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	\$ 81,204	\$ 0	\$ 81,204	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,913	0	18,913	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	15,871	0	15,871	(Sch 4)
160		Activities - Total	6700	\$ 115,988	\$ 0	\$ 115,988	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 213,161	\$ 24,636	\$ 237,797	(Sch 6)
165	.20-.39	Fringe Benefits	6900	46,921	1,702	48,623	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	848,069	40,099	888,168	(Sch 6)
165		Administration - Total	6900	\$ 1,108,151	\$ 66,437	\$ 1,174,588	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 56,083	\$ 0	\$ 56,083	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,027	0	12,027	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	8,946	0	8,946	(Sch 4)
166		Medical Records - Total	6900	\$ 77,056	\$ 0	\$ 77,056	
167		CDPH Licensing Fees	6900	\$ 24,557	\$ 0	\$ 24,557	(Sch 6)
168		Professional Liability Insurance	6900	\$ 134,353	\$ (43,876)	\$ 90,477	(Sch 6)
169		Quality Assurance Fees	6900	\$ 464,996	\$ 0	\$ 464,996	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 46,445	\$ 0	\$ 46,445	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,572	0	9,572	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	3,590	0	3,590	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 59,607	\$ 0	\$ 59,607	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 2,096,889	\$ 22,561	\$ 2,119,450	
200		<b>Total</b>		\$ 11,573,209	\$ (9,707)	\$ 11,563,502	

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







Provider Name:  
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OSHPD Facility Number:  
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Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$9,707)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(5,546)</u>	<u>(765)</u>	<u>(2,219)</u>	<u>(793)</u>







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JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ						
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
200		Total	(384)	0	0	0	0	0	0	0

## SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:  
KNOTT AVENUE CARE CENTER

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

Provider NPI:  
1114969540

OSHPD Facility No:  
206301280

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE CARE COST PER PATIENT DAY
<b>SUBACUTE CARE ROUTINE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$ N/A	\$ 4,625,807	\$ 284.86
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 301,181	\$ 18.55
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 323,516	\$ 19.92
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 198,566	\$ 12.23
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 6,985	\$ 0.43
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 13,672	\$ 0.84
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 50,373	\$ 3.10
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 258,887	\$ 15.94
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 659,006	\$ 40.58
11	Cost of Routine Service/Audited Total Routine Costs	\$ 6,504,579	\$ 6,437,994	\$ 396.45
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 401.32	\$ 396.45	

<b>SUBACUTE CARE ANCILLARY</b>				
13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 50,339	\$ 3.10
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 8,800	\$ 0.54
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 510,538	\$ 31.44
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 8,922	\$ 0.55
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 314	\$ 0.02
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 1,451	\$ 0.09
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 5,345	\$ 0.33
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 27,469	\$ 1.69
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	\$ N/A	\$ 0	\$ 0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	\$ N/A	\$ 69,923	\$ 4.31
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 806,736	\$ 683,100	\$ 42.07
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 49.77	\$ 42.07	

<b>SUBACUTE CARE TOTAL</b>				
25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 4,676,146	\$ 287.96 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 309,981	\$ 19.09 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 834,053	\$ 51.36 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 207,488	\$ 12.78 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 7,299	\$ 0.45 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 15,123	\$ 0.93 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 55,718	\$ 3.43 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 286,356	\$ 17.63 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 728,929	\$ 44.89 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 7,311,315	\$ 7,121,094	\$ 438.52 *
36	Total Patient Days (Adjs 11, 14)	16,208	16,239	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 451.09	\$ 438.52	
38	Medi-Cal Overpayments (Adjs 21-24)	\$ 0	\$ (5,805)	
39	Medi-Cal Credit Balances (Adj )	\$ 0	\$ 0	
40	Amount Due Provider (State) (Line 38 + Line 39)	\$ 0	\$ (5,805)	

<b>GENERAL INFORMATION</b>				
41	Contracted Number of Subacute Care Beds (Adj 20)	0	55	
42	Total Licensed Nursing Facility Beds (Adj 20)	99	44	
43	Total Licensed Capacity (All levels) (Adj )	99	99	
44	Total Medi-Cal Subacute Care Patient Days (Adj 19)	2,797	2,853	

<b>CAPITAL RELATED COST</b>				
45	Direct Capital Related Cost (Adj )	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 207,488	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 207,488	

		AUDITED COSTS (Adj 17)	AUDITED TOTAL DAYS (Adj 13)	AUDITED MEDI-CAL DAYS (Adjs 18,25)
<b>VENTILATOR / NONVENTILATOR</b>				
48	Ventilator (Equipment Cost Only)	\$ 228,189	11,937	1,505
49	Nonventilator	\$ N/A	4,302	N/A
50	TOTAL	\$ N/A	16,239	N/A

\* (To Schedule 1)

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
KNOTT AVENUE CARE CENTER

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

Provider NPI:  
1114969540

OSHPD Facility Number:  
206301280

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj )	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 15)	SUBACUTE CARE ANCILLARY COST *
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## PATIENT SUPPLIES

1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 0				\$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	5,374				4,822
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	330,076				296,211
4	Cost of Capital Related (Sch. 5, Ln. 75)	5,608				5,032
5	Property Taxes (Sch. 5, Ln. 75)	197				177
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	855				767
7	Professional Liability Insurance (Sch. 6, Ln. 75)	3,151				2,827
8	Quality Assurance Fees (Sch. 6, Ln. 75)	16,192				14,531
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	41,218				36,989
11	Total Patient Supplies Ancillary Service	\$ 402,670	\$ 3,900,602	0.103233	\$ 3,500,408	\$ 361,358

## SPECIALIZED SUPPORT SURFACES

12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	2,187				1,633
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	250,992				187,456
15	Cost of Capital Related (Sch. 5, Ln. 77)	787				588
16	Property Taxes (Sch. 5, Ln. 77)	28				21
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	636				475
18	Professional Liability Insurance (Sch. 6, Ln. 77)	2,345				1,751
19	Quality Assurance Fees (Sch. 6, Ln. 77)	12,052				9,001
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	30,678				22,913
22	Total Specialized Support Surfaces Ancillary Service	\$ 299,705	\$ 23,722	12.634060	\$ 17,717	\$ 223,838

## PHYSICAL THERAPY

23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 136,177				\$ 19,263
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	3,592				508
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	3,022				427
26	Cost of Capital Related (Sch. 5, Ln. 80)	4,791				678
27	Property Taxes (Sch. 5, Ln. 80)	169				24
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	370				52
29	Professional Liability Insurance (Sch. 6, Ln. 80)	1,364				193
30	Quality Assurance Fees (Sch. 6, Ln. 80)	7,011				992
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	17,846				2,524
33	Total Physical Therapy Ancillary Service	\$ 174,342	\$ 358,785	0.485923	\$ 50,750	\$ 24,661

## RESPIRATORY THERAPY

34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 0				\$ 0
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	4,084				0
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	4,484				0
37	Cost of Capital Related (Sch. 5, Ln. 81)	7,417				0
38	Property Taxes (Sch. 5, Ln. 81)	261				0
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	41				0
40	Professional Liability Insurance (Sch. 6, Ln. 81)	150				0
41	Quality Assurance Fees (Sch. 6, Ln. 81)	771				0
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	1,962				0
44	Total Respiratory Ancillary Service	\$ 19,170	\$ 0.000000		\$ 0	\$ 0

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
KNOTT AVENUE CARE CENTER

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

Provider NPI:  
1114969540

OSHPD Facility Number:  
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LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj )	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 15)	SUBACUTE CARE ANCILLARY COST *
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## OCCUPATIONAL THERAPY

45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 139,983				\$ 20,787
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	3,625				538
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	3,033				450
48	Cost of Capital Related (Sch. 5, Ln. 82)	4,803				713
49	Property Taxes (Sch. 5, Ln. 82)	169				25
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	380				56
51	Professional Liability Insurance (Sch. 6, Ln. 82)	1,400				208
52	Quality Assurance Fees (Sch. 6, Ln. 82)	7,194				1,068
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	18,312				2,719
55	Total Occupational Therapy Ancillary Service	\$ 178,899	\$ 373,750	0.478660	\$ 55,500	\$ 26,566

## SPEECH PATHOLOGY

56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 24,941				\$ 10,290
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	2,620				1,081
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	2,708				1,117
59	Cost of Capital Related (Sch. 5, Ln. 83)	4,442				1,832
60	Property Taxes (Sch. 5, Ln. 83)	156				64
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	87				36
62	Professional Liability Insurance (Sch. 6, Ln. 83)	322				133
63	Quality Assurance Fees (Sch. 6, Ln. 83)	1,654				683
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	4,211				1,737
66	Total Speech Pathology Ancillary Service	\$ 41,142	\$ 96,350	0.427008	\$ 39,750	\$ 16,974

## PHARMACY

67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	7,089				0
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	294,888				0
70	Cost of Capital Related (Sch. 5, Ln. 85)	9,199				0
71	Property Taxes (Sch. 5, Ln. 85)	324				0
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	781				0
73	Professional Liability Insurance (Sch. 6, Ln. 85)	2,876				0
74	Quality Assurance Fees (Sch. 6, Ln. 85)	14,781				0
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	37,624				0
77	Total Pharmacy Ancillary Service	\$ 367,562	\$ 488,042	0.753136	\$ 0	\$ 0

## LABORATORY

78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	398				134
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	45,741				15,439
81	Cost of Capital Related (Sch. 5, Ln. 90)	143				48
82	Property Taxes (Sch. 5, Ln. 90)	5				2
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	116				39
84	Professional Liability Insurance (Sch. 6, Ln. 90)	427				144
85	Quality Assurance Fees (Sch. 6, Ln. 90)	2,196				741
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	5,591				1,887
88	Total Laboratory Ancillary Service	\$ 54,618	\$ 128,473	0.425133	\$ 43,364	\$ 18,435

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
KNOTT AVENUE CARE CENTER

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

Provider NPI:  
1114969540

OSHPD Facility Number:  
206301280

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj )	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 15)	SUBACUTE CARE ANCILLARY COST *
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## HOME HEALTH SERVICES

89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	\$ 0				\$ 0
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				0
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				0
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				0
93	Property Taxes (Sch. 5, Ln. 95)	0				0
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				0
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				0
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				0
97	Caregiver Training (Sch. 6, Ln. 95)	0				0
98	Cost of Administration (Sch. 6, Ln. 95)	0				0
99	Total Home Health Services Ancillary Service	\$ 0	\$	0.000000	\$	\$ 0

## OTHER ANCILLARY SERVICES

100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0	
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	265				82	
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	30,402				9,437	
103	Cost of Capital Related (Sch. 5, Ln. 100)	95				30	
104	Property Taxes (Sch. 5, Ln. 100)	3				1	
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	77				24	
106	Professional Liability Insurance (Sch. 6, Ln. 100)	284				88	
107	Quality Assurance Fees (Sch. 6, Ln. 100)	1,460				453	
108	Caregiver Training (Sch. 6, Ln. 100)	0				0	
109	Cost of Administration (Sch. 6, Ln. 100)	3,716				1,153	
110	Total Other Ancillary Service	\$ 36,302	\$	86,525	0.419554	\$ 26,857	\$ 11,268

## SUBACUTE CARE ANCILLARY SERVICES

111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					\$ 0
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					0
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					0
114	Cost of Capital Related (Sch. 5, Ln. 101)					0
115	Property Taxes (Sch. 5, Ln. 101)					0
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					0
117	Professional Liability Insurance (Sch. 6, Ln. 101)					0
118	Quality Assurance Fees (Sch. 6, Ln. 101)					0
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					0
121	Total Subacute Ancillary Service					\$ 0

## TOTAL COST OF ANCILLARY SERVICES

122	Cost of Direct Care - Labor					\$ 50,339
123	Cost of Indirect Care - Labor					8,800
124	Cost of Direct and Indirect Nonlabor					510,538
125	Cost of Capital Related					8,922
126	Property Taxes					314
127	CDPH Licensing Fees					1,451
128	Professional Liability Insurance					5,345
129	Quality Assurance Fees					27,469
130	Caregiver Training					0
131	Cost of Administration					69,923
132	Total Cost of Subacute Care Ancillary Services					\$ 683,100

\* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period	Provider NPI		Adjustments
KNOTT AVENUE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1114969540		25
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				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
1	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$1,397,599	(\$8,404)	\$1,389,195
	10.5	125	1	8A-1	125	1	Subacute Care - Salaries and Wages	3,640,328	(16,232)	3,624,096
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	213,161	24,636	237,797
							To reclassify Central Supply salaries to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
2	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	\$356,498	(\$569)	\$355,929
	10.5	125	2	8A-1	125	2	Subacute Care - Fringe Benefits	852,453	(1,133)	851,320
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	46,921	1,702	48,623
							To reclassify Central Supply benefits to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
3	10.5	035	4	8A-1	035	4	Leases and Rentals	\$367,058	(\$16,200)	\$350,858
	10.5	040	4	8A-1	040	4	Property Taxes	5,703	16,200	21,903 *
							To reclassify property taxes to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$848,069	\$43,111	\$891,180 *
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	134,353	(43,111)	91,242 *
							To reclassify all other insurance expenses such as auto, director and officer workers' compensation and legal fees from the Professional Liability Insurance cost center to Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501			

Provider Name							Fiscal Period		Provider NPI		Adjustments
KNOTT AVENUE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1114969540		25
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					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
5	10.5	040	4	8A-1	040	4	Property Taxes To adjust the reported property tax expense to agree with the provider's paid invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$21,903	(\$5,546)	\$16,357
6	10.5	168	4	8A-1	168	4	Professional Liability Insurance To eliminate patient trust bond expense that did not belong to the audit period. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$91,242	(\$765)	\$90,477
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate legal fees not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$891,180	(\$2,219)	\$888,961 *
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate legal fees not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$888,961	(\$793)	\$888,168
9	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate minor medical equipment expenses that did not belong to the audit priod. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$151,958	(\$384)	\$151,574

\*Balance carried forward from prior/to subsequent adjustments

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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					
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>											
10	10.7	065	1,2,3	7	065	N/A	Dietary (Square Feet)	1,050	502	1,552	
	10.7	081	1,2,3	7	081	N/A	Respiratory Therapy	222	16	238	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	4,478	450	4,928	
	10.7	125	1,2,3	7	125	N/A	Subacute Care	4,848	(450)	4,398	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	97	97	
	10.7	145	1,2,3	7	145	N/A	Other Nonreimbursable	0	133	133	
	10.7	155	1,2,3	7	155	N/A	Social Services	266	(133)	133	
	10.7	160	1,2,3	7	160	N/A	Activities	162	502	664	
	10.7	175	1	7	N/A	N/A	Square Feet - Total	14,223	1,117	15,340	
	10.7	175	2	7	N/A	N/A	Square Feet - Total	14,052	1,117	15,169	
	10.7	175	3	7	N/A	N/A	Square Feet - Total	13,905	1,117	15,022	
							To adjust the reported square footage statistics to agree with the provider's square footage report and facility's visit in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

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KNOTT AVENUE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1114969540		25
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					
<b>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>											
11	4.1	5	6	1	12	N/A	Skilled Nursing Care Days	18,000	17	18,017 *	
	4.1	25	6	SA 1	36	N/A	Sub-Acute Care Days	16,208	33	16,241 *	
							To adjust patient days to agree with the provider's census report. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304				
12	Not Reported			1	16	N/A	Total Medi-Cal Managed Care Days	0	11,626	11,626	
							To include Medi-Cal Managed Care Days to agree with the provider's census report. 42 CFR 413.20, 413.24 and 413.50				
13	4.3	100	1	SA1	48	N/A	Sub-Acute Care Ventilator Days	11,869	68	11,937	
	4.3	115	1	SA1	49	N/A	Sub-Acute Care Non Ventilator Days	4,339	(37)	4,302	
							To adjust subacute ventilator and nonventilator days to agree with the provider's census report. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304				
14	4.1	5	6	1	12	N/A	Skilled Nursing Care Days	* 18,017	2	18,019	
	4.1	25	6	SA 1	36	N/A	Sub-Acute Care Days	* 16,241	(2)	16,239	
							To adjust total patient days to agree with the provider's census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304				

\*Balance carried forward from prior/to subsequent adjustments

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KNOTT AVENUE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1114969540		25
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<b><u>ADJUSTMENT TO REPORTED TOTAL CHARGES</u></b>											
15	13	20	4	SA 2	77	N/A	Pharmacy To eliminate Subacute pharmacy charges that are not included in the rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2304 Title 22, Section 51511.5	\$158,269	(\$158,269)	\$0	

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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						
<b>ADJUSTMENTS TO OTHER MATTERS</b>												
16	4.1	5	2	1	15	N/A	Medi-Cal Skilled Nursing Care 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 October 10, 2012 Report Date: October 24, 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	1,073	5	1,078		
17	Not Reported			SA 1	48	N/A	Ventilator Equipment Costs To reflect subacute care ventilator equipment cost in the audit report. 42 CFR 413.24 and 413.24 / CMS Pub. 15-1, Section 2300 and 2304	\$0	\$228,189	\$228,189		
18	4.3	100	2	SA 1	48	N/A	Medi-Cal Subacute Days - Ventilator To reflect ventilator Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through October 10, 2012 Report Date: October 24, 2012 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Care Contract No. 01-05-70154	1,444	62	1,506 *		
19	4.3	120	2	SA 1	44	N/A	Medi-Cal Subacute Days - Total To reflect Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through October 10, 2012 Report Date: October 24, 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	2,797	56	2,853		

\*Balance carried forward from prior/to subsequent adjustments

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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					
<b>ADJUSTMENTS TO OTHER MATTERS</b>											
20	Not Reported 4.3	10	1	SA 1 SA 1	41 42	N/A N/A	Contracted Number of Subacute Care Beds Total Licensed Nursing Facility Beds To adjust the number of licensed beds based on the facility license. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 72201	0 99	55 (55)	55 44	
21	Not Reported			SA 1	38	N/A	Medi-Cal Overpayment To recover Medi-Cal crossover payments for Subacute Part B services already included in the Medi-Cal Subacute rate. Title 22, CCR, Sections 51005, 51458.1 and 51511.5	\$0	\$2,793	\$2,793 *	
22	Not Reported			SA 1	38	N/A	Medi-Cal Overpayment To recover Medi-Cal overpayment for Subacute care services due to understated patient liability. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Section 2300 and 2409	* \$2,793	\$2,323	\$5,116 *	
23	Not Reported			SA 1	38	N/A	Medi-Cal Overpayment To recover Medi-Cal overpayment related to billing nonventilator treatment at the ventilator rate. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Section 51511.5 (a)	* \$5,116	\$349	\$5,465 *	
24	Not Reported			SA 1	38	N/A	Medi-Cal Overpayment To recover Medi-Cal duplicate payments. 42 CFR 413.139 CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51458.1	* \$5,465	\$340	\$5,805	

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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					
<b>ADJUSTMENTS TO OTHER MATTERS</b>											
25	4.3	100	2	SA 1	48	N/A	Medi-Cal Subacute Days - Ventilator To adjust Medi-Cal Subacute Ventilator day due to duplicate payments. 42 CFR 433.139 / CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51458.1	*	1,506	(1)	1,505

\*Balance carried forward from prior/to subsequent adjustments