

**REPORT
ON THE
RATE SETTING AUDIT**

**NEW HOPE POST ACUTE CARE
TRACY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1316995152**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Gary Diffenderffer
Auditors: Lucille Ramos, Mony Sor, Jennifer White, and Firas Yaghmour**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 30, 2013

Terri L. Roche
Reimbursement Manager
Evergreen Healthcare Management, LLC
4601 NE 77th Avenue, Suite 300
Vancouver, WA 98662

NEW HOPE POST ACUTE CARE
NATIONAL PROVIDER IDENTIFIER (NPI) 1316995152
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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, patient days, and use of share of cost 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 \$56,184, which resulted from Medi-Cal overpayments

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

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

Terri Roche
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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—Sacramento at (916) 650-6994.

Original Signed By

Robert G. Kvick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
NEW HOPE POST ACUTE CARE

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

Provider NPI:
1316995152

OSHPD Facility No.:
206394001

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	\$ 3,890,364	\$ 118.52
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 873,650	\$ 26.62
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 835,205	\$ 25.44
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,521,095	\$ 46.34
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 123,776	\$ 3.77
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,716	\$ 0.57
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 501,521	\$ 15.28
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 353,313	\$ 10.76
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,018,691	\$ 31.03
11	Cost of Routine Service/Audited Total Costs	\$ 9,609,465.00	\$ 9,136,331	\$ 278.34
12	Total Patient Days (Adj 17)	32,378	32,824	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 296.79	\$ 278.34	
14	Overpayments (Adj 20)	\$	\$ 56,184	
15	Medi-Cal Days (Adj 19)	20,566	20,593	
16	Medi-Cal Managed Care Days (Adj 18)		130	
INTERMEDIATE CARE				
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	
MENTALLY DISORDERED CARE				
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	
DEVELOPMENTALLY DISABLED CARE				
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	
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:
NEW HOPE POST ACUTE CARE

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

Provider NPI:
1316995152

OSHPD Facility No.:
206394001

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	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
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	
OTHER ROUTINE SERVICES				
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	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
NEW HOPE POST ACUTE CARE

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

Provider NPI:
1316995152

OSHPD Facility No.:
206394001

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 56,297	\$ 56,297		
160	Activities	104,134		\$ 104,134	
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	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	3,729,933	56,297	104,134	3,890,364 *
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	3,720	0	0	3,720
145	Other Nonreimbursable	24,140	0	0	24,140
	TOTAL	\$ 3,918,224	\$ 56,297	\$ 104,134	\$ 3,918,224

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
NEW HOPE POST ACUTE CARE

Provider NPI:
1316995152

OSHPD Facility Number:
206394001

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 151,983	\$ 151,983										
010	Housekeeping	130,308	407	\$ 130,715									
060	Laundry and Linen	75,010	5,715	4,928	\$ 85,653								
065	Dietary	361,330	17,421	15,023	0	\$ 393,774							
155	Social Services	N/A	9,831	8,478	0	0	\$ 18,309						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	8,239	7,105	0	0	0	0		\$ 15,344	\$ 15,344		
166	Medical Records	91,209	1,286	1,109	0	0	0	0		93,603		\$ 93,603	
170	Inservice Education - Nursing	99,906	0	0	0	0	0	0	\$ 99,906				
ANCILLARY SERVICES													
075	Patient Supplies		596	514	0	0	0	0	0	1,109	74	451	\$ 1,634
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,787	1,541	0	0	0	0	0	3,328	1,084	6,614	11,026
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,787	1,541	0	0	0	0	0	3,328	672	4,100	8,100
083	Speech Pathology		1,191	1,027	0	0	0	0	0	2,219	460	2,806	5,484
085	Pharmacy		1,050	905	0	0	0	0	0	1,955	471	2,875	5,302
090	Laboratory		0	0	0	0	0	0	0	0	70	429	499
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	111	679	791
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		101,265	87,328	85,653	393,774	18,309	0	99,906	786,235	12,311	75,103	873,650 *
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		1,409	1,216	0	0	0	0	0	2,625	47	284	2,956
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	43	262	305
	TOTAL	\$ 909,746	\$ 151,983	\$ 130,715	\$ 85,653	\$ 393,774	\$ 18,309	\$ -	\$ 99,906	\$ 800,799	\$ 15,344	\$ 93,603	\$ 909,746

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR**

Provider Name:
NEW HOPE POST ACUTE CARE

Provider NPI:
1316995152

OSHPD Facility Number:
206394001

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	\$ 298,624	\$ 298,624										
010	Housekeeping	125,285	800	\$ 126,085									
060	Laundry and Linen	10,906	11,228	4,754	\$ 26,888								
065	Dietary	241,080	34,230	14,491	0	\$ 289,801							
155	Social Services	(24)	19,317	8,178	0	0	\$ 27,470						
160	Activities	5,960	0	0	0	0	0	\$ 5,960					
165	Administration	N/A	16,188	6,853	0	0	0	0		\$ 23,041	\$ 23,041		
166	Medical Records	5,592	2,526	1,069	0	0	0	0		9,188		\$ 9,188	
170	Inservice Education - Nursing	5,355	0	0	0	0	0	0	\$ 5,355				
	ANCILLARY SERVICES												
075	Patient Supplies	32,617	1,170	495	0	0	0	0	0	34,283	111	44	\$ 34,438
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	591,110	3,511	1,486	0	0	0	0	0	596,107	1,628	649	598,385
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	355,397	3,511	1,486	0	0	0	0	0	360,394	1,009	402	361,806
083	Speech Pathology	243,740	2,341	991	0	0	0	0	0	247,072	691	275	248,038
085	Pharmacy	252,550	2,063	873	0	0	0	0	0	255,486	708	282	256,476
090	Laboratory	40,182	0	0	0	0	0	0	0	40,182	105	42	40,330
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	63,706	0	0	0	0	0	0	0	63,706	167	67	63,940
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	170,667	198,971	84,235	26,888	289,801	27,470	5,960	5,355	809,346	18,487	7,372	835,205 *
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	0	2,769	1,172	0	0	0	0	0	3,942	70	28	4,040
145	Other Nonreimbursable	440	0	0	0	0	0	0	0	440	65	26	530
	TOTAL	\$ 2,443,187	\$ 298,624	\$ 126,085	\$ 26,888	\$ 289,801	\$ 27,470	\$ 5,960	\$ 5,355	\$ 2,410,958	\$ 23,041	\$ 9,188	\$ 2,443,187

(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
NEW HOPE POST ACUTE CARE

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

Provider NPI:
1316995152

OSHPD Facility Number:
206394001

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 1,625,120	92%							
	Property Tax (line 40)	132,241	8%	\$ 1,757,361						
005	Plant Operations and Maintenance			64,822	\$ 64,822					
010	Housekeeping			4,532	174	\$ 4,705				
060	Laundry and Linen			63,640	2,437	177	\$ 66,255			
065	Dietary			194,007	7,430	541	0	\$ 201,978		
155	Social Services			109,482	4,193	305	0	0	\$ 113,980	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			91,750	3,514	256	0	0	0	0
166	Medical Records			14,317	548	40	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			6,633	254	18	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			19,900	762	55	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			19,900	762	55	0	0	0	0
083	Speech Pathology			13,267	508	37	0	0	0	0
085	Pharmacy			11,690	448	33	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			1,127,724	43,191	3,143	66,255	201,978	113,980	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			15,697	601	44	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,757,361	100%	\$ 1,757,361	\$ 64,822	\$ 4,705	\$ 66,255	\$ 201,978	\$ 113,980	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
NEW HOPE POST ACUTE CARE

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

Provider NPI:
1316995152

OSHPD Facility Number:
206394001

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 92% Of Total	Property Tax 8% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,625,120	92%							
	Property Tax (line 40)	132,241	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 95,519	\$ 95,519				
166	Medical Records				14,906		\$ 14,906			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	6,906	460	72	\$ 7,438	\$ 6,878	\$ 560
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	20,717	6,749	1,053	28,520	26,374	2,146
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	20,717	4,184	653	25,554	23,631	1,923
083	Speech Pathology			0	13,812	2,863	447	17,122	15,833	1,288
085	Pharmacy			0	12,171	2,934	458	15,563	14,392	1,171
090	Laboratory			0	0	437	68	506	467	38
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	693	108	802	741	60
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	1,556,272	76,640	11,960	1,644,872	1,521,095	123,776
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	16,342	290	45	16,677	15,422	1,255
145	Other Nonreimbursable			0	0	268	42	309	286	23
	TOTAL	\$ 1,757,361	100%	\$ -	\$ 1,646,936	\$ 95,519	\$ 14,906	\$ 1,757,361	\$ 1,625,120	\$ 132,241

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
NEW HOPE POST ACUTE CARE

Provider NPI:
1316995152

OSHPD Facility Number:
206394001

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. 54% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 27% of Total	Quality Assur. Fees 19% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 20,935												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,248,689												
	Total Costs Allocable as Administration	1,269,624	54%											
167	CDPH Licensing Fees	23,326	1%											
168	Professional Liability Insurance	625,060	27%											
169	Quality Assurance Fees	440,344	19%											
174	Caregiver Training	0	0%											
	Total	2,358,354	100%						\$ 2,358,354					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 1,109	\$ 34,283	\$ 6,906	\$ 42,298	11,365	\$ 6,119	\$ 112	\$ 3,012	\$ 2,122	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	3,328	596,107	20,717	620,153	166,635	89,708	1,648	44,165	31,113	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	3,328	360,394	20,717	384,440	103,299	55,611	1,022	27,378	19,288	0
083	Speech Pathology			0	2,219	247,072	13,812	263,102	70,695	38,059	699	18,737	13,200	0
085	Pharmacy			0	1,955	255,486	12,171	269,611	72,444	39,001	717	19,201	13,527	0
090	Laboratory			0	0	40,182	0	40,182	10,797	5,813	107	2,862	2,016	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	63,706	0	63,706	17,118	9,215	169	4,537	3,196	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			3,890,364	786,235	809,346	1,556,272	7,042,217	1,892,241	1,018,691	18,716	501,521	353,313	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			3,720	2,625	3,942	16,342	26,628	7,155	3,852	71	1,896	1,336	0
145	Other Nonreimbursable			24,140	0	440	0	24,580	6,605	3,556	65	1,750	1,233	0
	SUBTOTAL	\$ 2,358,354		\$ 3,918,224	\$ 800,799	\$ 2,410,958	\$ 1,646,936	\$ 8,776,918	\$ 2,358,354					
	Total Administrative Costs							\$ 2,358,354		\$ 1,269,624	\$ 23,326	\$ 625,060	\$ 440,344	\$ -
	Unit Cost Multiplier							0.26869957						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 108,947	\$ 32,229	\$ 110,425	\$ 251,600							
	TOTAL FACILITY COSTS							\$ 11,386,872						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
NEW HOPE POST ACUTE CARE

Provider NPI:
1316995152

OSHPD Facility Number:
206394001

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	987									
010	Housekeeping	69	69								
060	Laundry and Linen	969	969	969							
065	Dietary	2,954	2,954	2,954							
155	Social Services	1,667	1,667	1,667							
160	Activities										
165	Administration	1,397	1,397	1,397							
166	Medical Records	218	218	218							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	101	101	101						42,298	42,298
077	Specialized Support Surfaces									0	0
080	Physical Therapy	303	303	303						620,153	620,153
081	Respiratory Therapy									0	0
082	Occupational Therapy	303	303	303						384,440	384,440
083	Speech Pathology	202	202	202						263,102	263,102
085	Pharmacy	178	178	178						269,611	269,611
090	Laboratory									40,182	40,182
095	Home Health Services									0	0
100	Other Ancillary Services									63,706	63,706
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	17,171	17,171	17,171	200,744	97,134	3,900,600	3,900,600	3,900,600	7,042,217	7,042,217
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	239	239	239						26,628	26,628
145	Other Nonreimbursable									24,580	24,580
	TOTAL STATISTICS	26,758	25,771	25,702	200,744	97,134	3,900,600	3,900,600	3,900,600	8,776,918	8,776,918
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 56,297 0.014432908	\$ 104,134 0.026696918			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 151,983 5.89744286	\$ 130,715 5.08578802	\$ 85,653 0.42667652	\$ 393,774 4.05393028	\$ 18,309 0.00469391	\$ - 0.00000000	\$ 99,906 0.02561298	\$ 15,344 0.00174817	\$ 93,603 0.01066472
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 298,624 11.58759846	\$ 126,085 4.90563164	\$ 26,888 0.13394144	\$ 289,801 2.98351763	\$ 27,470 0.00704256	\$ 5,960 0.00152797	\$ 5,355 0.00137287	\$ 23,041 0.00262519	\$ 9,188 0.00104678
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,757,361 65.67609687	\$ 64,822 2.51531984	\$ 4,705 0.18306777	\$ 66,255 0.33004660	\$ 201,978 2.07937722	\$ 113,980 0.02922121	\$ - 0.00000000	\$ - 0.00000000	\$ 95,519 0.01088300	\$ 14,906 0.00169828

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NEW HOPE POST ACUTE CARE

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

Provider NPI:
1316995152

OSHPD Facility Number:
206394001

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	\$ 106,749	\$ 0	\$ 106,749	(Sch 3)
005	.20-.39	Fringe Benefits	6200	45,913	(679)	45,234	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	307,333	(8,709)	298,624	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 459,995	\$ (9,388)	\$ 450,607	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 91,525	\$ 0	\$ 91,525	(Sch 3)
010	.20-.39	Fringe Benefits	6300	39,365	(582)	38,783	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	125,285	0	125,285	(Sch 4)
010		Housekeeping - Total	6300	\$ 256,175	\$ (582)	\$ 255,593	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	12,243	0	12,243	(Sch 5)
025		Depreciation: Equipment	7140	13,979	0	13,979	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	1,589,741	9,157	1,598,898	(Sch 5)
040		Property Taxes	7300	132,639	(398)	132,241	(Sch 5)
045		Property Insurance	7400	20,935	0	20,935	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 2,485,707	\$ (1,211)	\$ 2,484,496	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 52,685	\$ 0	\$ 52,685	(Sch 3)
060	.20-.39	Fringe Benefits	6400	22,660	(335)	22,325	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	10,906	0	10,906	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 86,251	\$ (335)	\$ 85,916	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 253,788	\$ 0	\$ 253,788	(Sch 3)
065	.20-.39	Fringe Benefits	6500	109,155	(1,613)	107,542	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	241,080	0	241,080	(Sch 4)
065		Dietary - Total	6500	\$ 604,023	\$ (1,613)	\$ 602,410	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
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		32,617	32,617	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 32,617	\$ 32,617	
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	30,342	(30,342)	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 30,342	\$ (30,342)	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NEW HOPE POST ACUTE CARE

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

Provider NPI:
1316995152

OSHPD Facility Number:
206394001

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		591,110	591,110	(Sch 4)
080		Physical Therapy - Total	8200	\$ 0	\$ 591,110	\$ 591,110	
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	591,110	(591,110)	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 591,110	\$ (591,110)	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		355,397	355,397	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 0	\$ 355,397	\$ 355,397	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	355,397	(111,657)	243,740	(Sch 4)
083		Speech Pathology - Total	8280	\$ 355,397	\$ (111,657)	\$ 243,740	
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	243,740	8,810	252,550	(Sch 4)
085		Pharmacy - Total	8300	\$ 243,740	\$ 8,810	\$ 252,550	
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	252,550	(212,368)	40,182	(Sch 4)
090		Laboratory - Total	8400	\$ 252,550	\$ (212,368)	\$ 40,182	
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	40,182	(40,182)	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 40,182	\$ (40,182)	\$ 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		63,706	63,706	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 0	\$ 63,706	\$ 63,706	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NEW HOPE POST ACUTE CARE

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

Provider NPI:
1316995152

OSHPD Facility Number:
206394001

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	63,706	(63,706)	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 63,706	\$ (63,706)	\$ 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		\$ 1,577,027	\$ 2,275	\$ 1,579,302	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,619,798	\$ 0	\$ 2,619,798	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,126,787	(16,652)	1,110,135	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	172,942	(2,275)	170,667	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,919,527	\$ (18,927)	\$ 3,900,600	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NEW HOPE POST ACUTE CARE

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

Provider NPI:
1316995152

OSHPD Facility Number:
206394001

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$ 3,720	\$ (3,720)	\$ 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	\$ 3,720	\$ (3,720)	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$	\$ 3,720	\$ 3,720	(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		0	0	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 3,720	\$ 3,720	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 22,190	\$ 22,190	(Sch 2)
145	.20-.39	Fringe Benefits	9100		1,950	1,950	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		440	440	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 24,580	\$ 24,580	
146		Subtotal 105 - 145		\$ 3,923,247	\$ 5,653	\$ 3,928,900	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 39,541	\$ 0	\$ 39,541	(Sch 2)
155	.20-.39	Fringe Benefits	6600	17,007	(251)	16,756	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	(24)	0	(24)	(Sch 4)
155		Social Services - Total	6600	\$ 56,524	\$ (251)	\$ 56,273	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NEW HOPE POST ACUTE CARE

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

Provider NPI:
1316995152

OSHPD Facility Number:
206394001

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	\$ 73,141	\$ 0	\$ 73,141	(Sch 2)
160	.20-.39	Fringe Benefits	6700	31,458	(465)	30,993	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,960	0	5,960	(Sch 4)
160		Activities - Total	6700	\$ 110,559	\$ (465)	\$ 110,094	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 309,239	\$ (22,190)	\$ 287,049	(Sch 6)
165	.20-.39	Fringe Benefits	6900	133,006	(3,916)	129,090	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,305,388	(472,838)	832,550	(Sch 6)
165		Administration - Total	6900	\$ 1,747,633	\$ (498,944)	\$ 1,248,689	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 64,063	\$ 0	\$ 64,063	(Sch 3)
166	.20-.39	Fringe Benefits	6900	27,553	(407)	27,146	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,592	0	5,592	(Sch 4)
166		Medical Records - Total	6900	\$ 97,208	\$ (407)	\$ 96,801	
167		CDPH Licensing Fees	6900	\$ 23,326	\$ 0	\$ 23,326	(Sch 6)
168		Professional Liability Insurance	6900	\$ 698,284	\$ (73,224)	\$ 625,060	(Sch 6)
169		Quality Assurance Fees	6900	\$ 440,344	\$ 0	\$ 440,344	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 70,171	\$ 0	\$ 70,171	(Sch 3)
170	.20-.39	Fringe Benefits	6800	30,181	(446)	29,735	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	5,675	(320)	5,355	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 106,027	\$ (766)	\$ 105,261	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 3,279,905	\$ (574,057)	\$ 2,705,848	
200		Total		\$ 11,956,160	\$ (569,288)	\$ 11,386,872	

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:
NEW HOPE POST ACUTE CARE

Provider NPI:
1316995152

OSHPD Facility Number:
206394001

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>(\$569,288)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(23,396)</u>	<u>(8,709)</u>

Provider Name:
NEW HOPE POST ACUTE CARE

Provider NPI:
1316995152

OSHPD Facility Number:
206394001

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

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	(398)	(320)	(225)	(141,532)	(233,417)	(12,241)	(145,886)	(3,164)	0

Provider Name							Fiscal Period	Provider NPI	Adjustments		
NEW HOPE POST ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1316995152	20		
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>											
1	10.5	035	4	8A-1	035	4	Leases and Rentals	\$1,589,741	\$5,873	\$1,595,614 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify copier lease expense from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501	1,305,388	(5,873)	1,299,515 *	
2	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$1,595,614	\$3,284	\$1,598,898	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify computer license expense a capital related costs to the Capital Related cost centers for proper cost determination. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501	* 1,299,515	(3,284)	1,296,231 *	
3	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$0	\$2,275	\$2,275 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reclassify patient supplies expense from Skilled Nursing to an ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8 and 2203.2	172,942	(2,275)	170,667	
4	10.5	145	1	8A-1	145	1	Other Nonreimbursable - Salaries and Wages	\$0	\$22,190	\$22,190	
	10.5	145	2	8A-1	145	2	Other Nonreimbursable - Fringe Benefits	0	1,950	1,950	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	309,239	(22,190)	287,049	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To reclassify the portion of the Admissions Coordinator's salary and benefits expenses related to marketing to a non-reimbursable cost center. 42 CFR 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328	133,006	(1,950)	131,056 *	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
NEW HOPE POST ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1316995152	20		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
5	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other - Nonlabor	\$0	\$440	\$440	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,296,231	(440)	1,295,791 *	
							To reclassify a portion of the Admissions Coordinator's business meals, telephone and communications expenses related to marketing to a nonreimbursable cost center in conjunction with adjustment 4. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2136.2, 2304, and 2328				
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,295,791	\$73,224	\$1,369,015 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	698,284	(73,224)	625,060	
							To reclassify the provider's captive insurance offset to the appropriate cost center for proper cost determination. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501, and 52507				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
NEW HOPE POST ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1316995152		20
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>										
7	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$45,913	(\$679)	\$45,234
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	39,365	(582)	38,783
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	22,660	(335)	22,325
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	109,155	(1,613)	107,542
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	1,126,787	(16,652)	1,110,135
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	17,007	(251)	16,756
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	31,458	(465)	30,993
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 131,056	(1,966)	129,090
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	27,553	(407)	27,146
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	30,181	(446)	29,735
							To eliminate health insurance expense for the self-insurance plan reported in account 7-62-877-0-1. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2161, 2162.2, 2162.5, 2162.7, 2162.9, 2300, 2304, and 2305			
8	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$307,333	(\$8,709)	\$298,624
							To eliminate patient telephone, television or radio costs. 42 CFR 413.9(c)(3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304			
9	10.5	040	4	8A-1	040	4	Property Taxes	\$132,639	(\$398)	\$132,241
							To adjust personal property tax expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306			
10	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	* \$2,275	\$30,342	\$32,617
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces	30,342	(30,342)	0
	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor	0	591,110	591,110
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	591,110	(591,110)	0
	10.5	082	4	8A-1	082	4	Occupational Therapy - Other - Nonlabor	0	355,397	355,397
	10.5	083	4	8A-1	083	4	Speech Pathology - Other - Nonlabor	355,397	(111,657)	243,740

-Continued on next page-

Provider Name							Fiscal Period	Provider NPI		Adjustments
NEW HOPE POST ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1316995152		20
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				
ADJUSTMENTS TO REPORTED COSTS										
-Continued from previous page-										
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	\$243,740	\$8,810	\$252,550
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	252,550	(212,368)	40,182
	10.5	095	4	8A-1	095	4	Home Health Services - Other - Nonlabor	40,182	(40,182)	0
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	0	63,706	63,706
	10.5	101	4	8A-1	101	4	Subacute Care Ancillary Services - Other - Nonlabor	63,706	(63,706)	0
	10.5	139	4	8A-1	139	1	Residential Care - Other - Nonlabor	3,720	(3,720)	0
	10.5	140	4	8A-1	140	1	Beauty and Barber	0	3,720	3,720
	10.5	170	4	8A-1	170	4	Inservice Education - Nursing - Other - Nonlabor	5,675	(320)	5,355
							To reconcile the provider's Cost Report page 10.5 to page 10.1, column 14. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,369,015		
11							To eliminate membership costs related to social, fraternal, or similar types of organizations. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Sections 2102.3 and 2138.3		(\$225)	
12							To eliminate extraordinary legal cost related to the settlement of two cases. The cost was not covered by insurance. CMS Pub. 15-1, Sections 2102.3, 2105.10, 2160A, and 2183		(141,532)	
13							To eliminate accrued Court ordered "settlement payment" expense in conjunction with adjustment 12. CMS Pub. 15-1, Sections 2102.3, 2105.10, 2160A, and 2183		(233,417)	
14							To eliminate legal fees for the defense of a lawsuit not covered by insurance and not related to patient care. 42 CFR 413.9(c)(3) and 413.24 CMS Pub. 15-1, Sections 2102.3, 2160, and 2160.2		(12,241) (\$387,415)	\$981,600 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
NEW HOPE POST ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1316995152		20
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		
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$981,600		
15							To eliminate liability damages not covered by insurance and not related to patient care. 42 CFR 413.9(c)(3) and 413.24 CMS Pub. 15-1, Sections 2102.3, 2160, and 2160.2			(\$145,886)	
16							To adjust reported home office costs to agree with the Evergreen Healthcare Management, LLC Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			(3,164) (\$149,050) \$832,550	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
NEW HOPE POST ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1316995152		20
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 PATIENT DAYS</u>												
17	4.1	5	6	1	12	N/A	Total Patient Days To adjust total days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	32,378	446	32,824		
18	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	130	130		

Provider Name							Fiscal Period	Provider NPI		Adjustments
NEW HOPE POST ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1316995152		20
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 MEDI-CAL SETTLEMENT DATA</u>										
19	4.1	5	2	1	15	N/A	Medi-Cal Patient 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 November 19, 2012 Report Date: November 20, 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	20,566	27	20,593

Provider Name							Fiscal Period			Provider NPI		Adjustments
NEW HOPE POST ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1316995152		20
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>												
20	Not Reported			1	14	N/A	Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$0	\$56,184	\$56,184	