

**REPORT
ON THE
RATE SETTING AUDIT**

**NEW COVENANT CARE CENTER OF DINUBA
DINUBA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1609941004**

**FISCAL PERIOD ENDED
SEPTEMBER 30, 2011**

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

**Section Chief: Michael Harrold
Audit Supervisor: Kathy Atkins
Auditor: Jose Juarez**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 26, 2013

Martha Guzman, Administrator
New Covenant Care Center of Dinuba
1730 South College Avenue
Dinuba, CA 93618

NEW COVENANT CARE CENTER OF DINUBA
NATIONAL PROVIDER IDENTIFIER (NPI) 1609941004
FISCAL PERIOD ENDED SEPTEMBER 30, 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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$12,852, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Costs

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 Rate Development Division.

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—Fresno at (559) 446-2458.

Original Signed By

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

NEW COVENANT CARE CENTER OF DINUBA

Fiscal Period:

OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:

1609941004

OSHPD Facility No.:

206540709

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,510,220	\$ 79.71
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 605,129	\$ 19.22
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 665,143	\$ 21.12
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 468,379	\$ 14.87
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 34,302	\$ 1.09
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 20,361	\$ 0.65
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 91,078	\$ 2.89
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 362,903	\$ 11.52
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 371,378	\$ 11.79
11	Cost of Routine Service/Audited Total Costs	\$ 5,190,440.00	\$ 5,128,893	\$ 162.87
12	Total Patient Days (Adj)	31,491	31,491	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 164.82	\$ 162.87	
14	Overpayments (Adj 4)	\$ 0	\$ (12,852)	
15	Medi-Cal Days (Adj)	27,402	27,402	
16	Medi-Cal Managed Care Days (Adj)		0	
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 COVENANT CARE CENTER OF DINUBA

Fiscal Period:

OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:

1609941004

OSHPD Facility No.:

206540709

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 COVENANT CARE CENTER OF DINUBA

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1609941004

OSHPD Facility No.:
206540709

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	\$ 58,984	\$ 58,984			
160	Activities	140,043		\$ 140,043		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
ANCILLARY SERVICES						
075	Patient Supplies	16,952	0	0		16,952
077	Specialized Support Surfaces	N/A	0	0		0
080	Physical Therapy	168,096	0	0		168,096
081	Respiratory Therapy	0	0	0		0
082	Occupational Therapy	151,140	0	0		151,140
083	Speech Pathology	10,840	0	0		10,840
085	Pharmacy	0	0	0		0
090	Laboratory	0	0	0		0
095	Home Health Services	0	0	0		0
100	Other Ancillary Services	0	0	0		0
101	Subacute Care Ancillary Services	0	0	0		0
102	Subacute Care - Pediatric Ancillary Services	0	0	0		0
ROUTINE SERVICES						
105	Skilled Nursing Care	2,311,193	58,984	140,043		2,510,220 *
110	Intermediate Care	0	0	0		0 *
115	Mentally Disordered Care	0	0	0		0 *
120	Developmentally Disabled Care	0	0	0		0 *
125	Subacute Care	0	0	0		0 *
126	Subacute Care - Pediatric	0	0	0		0 *
128	Transitional Inpatient Care	0	0	0		0 *
130	Hospice Inpatient Care	0	0	0		0 *
135	Other Routine Services	0	0	0		0 *
NONREIMBURSABLE						
139	Residential Care	0	0	0		0
140	Beauty and Barber	0	0	0		0
145	Other Nonreimbursable	0	0	0		0
	TOTAL	\$ 2,857,248	\$ 58,984	\$ 140,043		\$ 2,857,248

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
NEW COVENANT CARE CENTER OF DINUBA

Provider NPI:
1609941004

OSHPD Facility Number:
206540709

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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	\$ 50,757	\$ 50,757										
010	Housekeeping	175,132	357	\$ 175,489									
060	Laundry and Linen	71,997	1,606	5,592	\$ 79,195								
065	Dietary	266,935	6,351	22,113	0	\$ 295,399							
155	Social Services	N/A	385	1,340	0	0	\$ 1,725						
160	Activities	N/A	3,863	13,450	0	0	0	\$ 17,313					
165	Administration	N/A	2,456	8,553	0	0	0	0	\$ 11,009	\$ 11,009			
166	Medical Records	0	0	0	0	0	0	0	0	0	\$ -		
170	Inservice Education - Nursing	47,938	682	2,376	0	0	0	0	\$ 50,996				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	200	0	\$ 200
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		465	1,620	0	0	0	0	0	2,086	406	0	2,492
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		462	1,608	0	0	0	0	0	2,070	367	0	2,437
083	Speech Pathology		105	366	0	0	0	0	0	470	30	0	500
085	Pharmacy		84	292	0	0	0	0	0	376	242	0	618
090	Laboratory		0	0	0	0	0	0	0	0	21	0	21
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	17	0	17
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		33,647	117,155	79,195	295,399	1,725	17,313	50,996	595,430	9,699	0	605,129 *
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		294	1,023	0	0	0	0	0	1,317	26	0	1,343
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 612,759	\$ 50,757	\$ 175,489	\$ 79,195	\$ 295,399	\$ 1,725	\$ 17,313	\$ 50,996	\$ 601,750	\$ 11,009	\$ -	\$ 612,759

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
NEW COVENANT CARE CENTER OF DINUBA

Provider NPI:
1609941004

OSHPD Facility Number:
206540709

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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	\$ 258,890	\$ 258,890										
010	Housekeeping	24,278	1,820	\$ 26,098									
060	Laundry and Linen	37,308	8,192	832	\$ 46,331								
065	Dietary	248,801	32,392	3,289	0	\$ 284,482							
155	Social Services	1,425	1,963	199	0	0	\$ 3,587						
160	Activities	11,001	19,703	2,000	0	0	0	\$ 32,705					
165	Administration	N/A	12,529	1,272	0	0	0	0		\$ 13,801	\$ 13,801		
166	Medical Records	0	0	0	0	0	0	0		0		\$ -	
170	Inservice Education - Nursing	439	3,480	353	0	0	0	0	\$ 4,273				
ANCILLARY SERVICES													
075	Patient Supplies	70,474	0	0	0	0	0	0	0	70,474	251	0	\$ 70,725
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	2,374	241	0	0	0	0	0	2,615	509	0	3,124
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	2,356	239	0	0	0	0	0	2,595	461	0	3,056
083	Speech Pathology	0	535	54	0	0	0	0	0	590	37	0	627
085	Pharmacy	103,967	428	43	0	0	0	0	0	104,439	303	0	104,742
090	Laboratory	9,299	0	0	0	0	0	0	0	9,299	27	0	9,326
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	7,485	0	0	0	0	0	0	0	7,485	21	0	7,506
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	92,565	171,618	17,423	46,331	284,482	3,587	32,705	4,273	652,984	12,159	0	665,143
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	5,289	1,499	152	0	0	0	0	0	6,940	32	0	6,973
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 871,221	\$ 258,890	\$ 26,098	\$ 46,331	\$ 284,482	\$ 3,587	\$ 32,705	\$ 4,273	\$ 857,420	\$ 13,801	\$ -	\$ 871,221

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
NEW COVENANT CARE CENTER OF DINUBA

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1609941004

OSHPD Facility Number:
206540709

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)	\$ 484,752	93%							
	Property Tax (line 40)	35,501	7%	\$ 520,253						
005	Plant Operations and Maintenance			3,243	\$ 3,243					
010	Housekeeping			3,635	23	\$ 3,658				
060	Laundry and Linen			16,359	103	117	\$ 16,578			
065	Dietary			64,689	406	461	0	\$ 65,555		
155	Social Services			3,921	25	28	0	0	\$ 3,973	
160	Activities			39,348	247	280	0	0	0	\$ 39,875
165	Administration			25,020	157	178	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			6,950	44	50	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,740	30	34	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			4,705	30	34	0	0	0	0
083	Speech Pathology			1,069	7	8	0	0	0	0
085	Pharmacy			855	5	6	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			342,725	2,150	2,442	16,578	65,555	3,973	39,875
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			2,994	19	21	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 520,253	100%	\$ 520,253	\$ 3,243	\$ 3,658	\$ 16,578	\$ 65,555	\$ 3,973	\$ 39,875

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
NEW COVENANT CARE CENTER OF DINUBA

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1609941004

OSHPD Facility Number:
206540709

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 93% Of Total	Property Tax 7% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 484,752	93%							
	Property Tax (line 40)	35,501	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 25,355	\$ 25,355				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 7,043						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	461	0	\$ 461	\$ 429	\$ 31
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	4,804	936	0	5,740	5,348	392
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	4,768	846	0	5,614	5,231	383
083	Speech Pathology			0	1,084	68	0	1,152	1,073	79
085	Pharmacy			0	867	557	0	1,424	1,327	97
090	Laboratory			0	0	49	0	49	46	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	39	0	39	37	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
	ROUTINE SERVICES									
105	Skilled Nursing Care			7,043	480,342	22,339	0	502,681	468,379	34,302
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,034	60	0	3,093	2,882	211
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 520,253	100%	\$ 7,043	\$ 494,898	\$ 25,355	\$ -	\$ 520,253	\$ 484,752	\$ 35,501

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
NEW COVENANT CARE CENTER OF DINUBA

Provider NPI:
1609941004

OSHPD Facility Number:
206540709

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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. 44% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 11% of Total	Quality Assur. Fees 43% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 14,667												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	406,854												
	Total Costs Allocable as Administration	421,521	44%											
167	CDPH Licensing Fees	23,110	2%											
168	Professional Liability Insurance	103,375	11%											
169	Quality Assurance Fees	411,902	43%											
174	Caregiver Training	0	0%											
	Total	959,908	100%						\$ 959,908					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 16,952	\$ -	\$ 70,474	\$ -	\$ 87,426	17,442	\$ 7,659	\$ 420	\$ 1,878	\$ 7,485	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			168,096	2,086	2,615	4,804	177,600	35,433	15,560	853	3,816	15,205	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			151,140	2,070	2,595	4,768	160,573	32,036	14,068	771	3,450	13,747	0
083	Speech Pathology			10,840	470	590	1,084	12,984	2,590	1,138	62	279	1,112	0
085	Pharmacy			0	376	104,439	867	105,682	21,085	9,259	508	2,271	9,048	0
090	Laboratory			0	0	9,299	0	9,299	1,855	815	45	200	796	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	7,485	0	7,485	1,493	656	36	161	641	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			2,510,220	595,430	652,984	480,342	4,238,976	845,720	371,378	20,361	91,078	362,903	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,317	6,940	3,034	11,292	2,253	989	54	243	967	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 959,908		\$ 2,857,248	\$ 601,750	\$ 857,420	\$ 494,898	\$ 4,811,316	\$ 959,908					
	Total Administrative Costs							\$ 959,908		\$ 421,521	\$ 23,110	\$ 103,375	\$ 411,902	\$ -
	Unit Cost Multiplier							0.19951048						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 11,009	\$ 13,801	\$ 25,355	\$ 50,165							
	TOTAL FACILITY COSTS							\$ 5,821,389						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
NEW COVENANT CARE CENTER OF DINUBA

Provider NPI:
1609941004

OSHPD Facility Number:
206540709

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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	91									
010	Housekeeping	102	102								
060	Laundry and Linen	459	459	459							
065	Dietary	1,815	1,815	1,815							
155	Social Services	110	110	110							
160	Activities	1,104	1,104	1,104							
165	Administration	702	702	702							
166	Medical Records										
170	Inservice Education - Nursing	195	195	195							
	ANCILLARY SERVICES										
075	Patient Supplies									87,426	87,426
077	Specialized Support Surfaces									0	0
080	Physical Therapy	133	133	133						177,600	177,600
081	Respiratory Therapy									0	0
082	Occupational Therapy	132	132	132						160,573	160,573
083	Speech Pathology	30	30	30						12,984	12,984
085	Pharmacy	24	24	24						105,682	105,682
090	Laboratory									9,299	9,299
095	Home Health Services									0	0
100	Other Ancillary Services									7,485	7,485
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,616	9,616	9,616	312,710	93,813	2,403,758	2,403,758	2,403,758	4,238,976	4,238,976
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	84	84	84						11,292	11,292
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	14,597	14,506	14,404	312,710	93,813	2,403,758	2,403,758	2,403,758	4,811,316	4,811,316
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 58,984 0.024538244	\$ 140,043 0.058260025			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 50,757 3.49903488	\$ 175,489 12.18334501	\$ 79,195 0.25325449	\$ 295,399 3.14880155	\$ 1,725 0.00071765	\$ 17,313 0.00720262	\$ 50,996 0.02121514	\$ 11,009 0.00228815	\$ - 0.00000000
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 258,890 17.84709775	\$ 26,098 1.81188586	\$ 46,331 0.14816115	\$ 284,482 3.03243746	\$ 3,587 0.00149245	\$ 32,705 0.01360558	\$ 4,273 0.00177743	\$ 13,801 0.00286836	\$ - 0.00000000
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 520,253 35.64109064	\$ 3,243 0.22358605	\$ 3,658 0.25397091	\$ 16,578 0.05301544	\$ 65,555 0.69878743	\$ 3,973 0.00165285	\$ 39,875 0.01658860	\$ 7,043 0.00293005	\$ 25,355 0.00526993	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NEW COVENANT CARE CENTER OF DINUBA

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1609941004

OSHPD Facility Number:
206540709

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	\$ 38,425	\$ 0	\$ 38,425	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,332	0	12,332	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	258,890	0	258,890	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 309,647	\$ 0	\$ 309,647	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 132,581	\$ 0	\$ 132,581	(Sch 3)
010	.20-.39	Fringe Benefits	6300	42,551	0	42,551	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	24,278	0	24,278	(Sch 4)
010		Housekeeping - Total	6300	\$ 199,410	\$ 0	\$ 199,410	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	13,150	0	13,150	(Sch 5)
025		Depreciation: Equipment	7140	39,602	0	39,602	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	432,000	0	432,000	(Sch 5)
040		Property Taxes	7300	35,501	0	35,501	(Sch 5)
045		Property Insurance	7400	14,667	0	14,667	(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		\$ 1,043,977	\$ 0	\$ 1,043,977	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 54,504	\$ 0	\$ 54,504	(Sch 3)
060	.20-.39	Fringe Benefits	6400	17,493	0	17,493	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	37,308	0	37,308	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 109,305	\$ 0	\$ 109,305	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 202,079	\$ 0	\$ 202,079	(Sch 3)
065	.20-.39	Fringe Benefits	6500	64,856	0	64,856	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	248,801	0	248,801	(Sch 4)
065		Dietary - Total	6500	\$ 515,736	\$ 0	\$ 515,736	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 12,833	\$ 0	\$ 12,833	(Sch 2)
075	.20-.39	Fringe Benefits	8100	4,119	0	4,119	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	70,474	0	70,474	(Sch 4)
075		Patient Supplies - Total	8100	\$ 87,426	\$ 0	\$ 87,426	
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		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NEW COVENANT CARE CENTER OF DINUBA

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1609941004

OSHPD Facility Number:
206540709

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	168,096	0	168,096	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 168,096	\$ 0	\$ 168,096	
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	151,140	0	151,140	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 151,140	\$ 0	\$ 151,140	
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	10,840	0	10,840	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 10,840	\$ 0	\$ 10,840	
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	103,967	0	103,967	(Sch 4)
085		Pharmacy - Total	8300	\$ 103,967	\$ 0	\$ 103,967	
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	9,299	0	9,299	(Sch 4)
090		Laboratory - Total	8400	\$ 9,299	\$ 0	\$ 9,299	
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	7,485	0	7,485	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 7,485	\$ 0	\$ 7,485	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NEW COVENANT CARE CENTER OF DINUBA

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1609941004

OSHPD Facility Number:
206540709

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		\$ 538,253	\$ 0	\$ 538,253	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,749,650	\$ 0	\$ 1,749,650	(Sch 2)
105	.20-.39	Fringe Benefits	6110	561,543	0	561,543	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	100,965	(8,400)	92,565	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,412,158	\$ (8,400)	\$ 2,403,758	
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 COVENANT CARE CENTER OF DINUBA

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1609941004

OSHPD Facility Number:
206540709

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	\$	\$ 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	5,289	0	5,289 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 5,289	\$ 0	\$ 5,289
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		Subtotal 105 - 145		\$ 2,417,447	\$ (8,400)	\$ 2,409,047
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 44,653	\$ 0	\$ 44,653 (Sch 2)
155	.20-.39	Fringe Benefits	6600	14,331	0	14,331 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,425	0	1,425 (Sch 4)
155		Social Services - Total	6600	\$ 60,409	\$ 0	\$ 60,409

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NEW COVENANT CARE CENTER OF DINUBA

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1609941004

OSHPD Facility Number:
206540709

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	\$ 106,017	\$ 0	\$ 106,017	(Sch 2)
160	.20-.39	Fringe Benefits	6700	34,026	0	34,026	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	11,001	0	11,001	(Sch 4)
160		Activities - Total	6700	\$ 151,044	\$ 0	\$ 151,044	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 106,249	\$ 0	\$ 106,249	(Sch 6)
165	.20-.39	Fringe Benefits	6900	34,100	0	34,100	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	334,105	(67,600)	266,505	(Sch 6)
165		Administration - Total	6900	\$ 474,454	\$ (67,600)	\$ 406,854	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 3)
166	.20-.39	Fringe Benefits	6900		0	0	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 0	\$ 0	
167		CDPH Licensing Fees	6900	\$ 23,110	\$ 0	\$ 23,110	(Sch 6)
168		Professional Liability Insurance	6900	\$ 103,375	\$ 0	\$ 103,375	(Sch 6)
169		Quality Assurance Fees	6900	\$ 411,902	\$ 0	\$ 411,902	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 36,291	\$ 0	\$ 36,291	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,647	0	11,647	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	439	0	439	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 48,377	\$ 0	\$ 48,377	
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		\$ 1,272,671	\$ (67,600)	\$ 1,205,071	
200		Total		\$ 5,897,389	\$ (76,000)	\$ 5,821,389	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 175,939	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
NEW COVENANT CARE CENTER OF DINUBA

Provider NPI:
1609941004

OSHPD Facility Number:
206540709

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ				
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(67,600)	8,400	(76,000)					
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name							Fiscal Period		Provider NPI		Adjustments
NEW COVENANT CARE CENTER OF DINUBA							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1609941004		4
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>MEMORANDUM ADJUSTMENT</u>											
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include the amount of group health insurance expense for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	II C2 \$175,939	\$175,939	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments	
NEW COVENANT CARE CENTER OF DINUBA							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1609941004	4	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>RECLASSIFICATION OF REPORTED COSTS</u>										
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$100,965	II F2 (\$8,400)	\$92,565
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	334,105	8,400	342,505 *
To reclassify Medical Director fees to the Administration cost center for proper cost determination 42 CFR 413.20, 413.24 and 483.75(i)(2) CMS Pub. 15-1, Sections 2202.6, 2300 and 2304 CCR, Title 22, Section 52000(b)										

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
NEW COVENANT CARE CENTER OF DINUBA							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1609941004		4
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED COSTS</u>											
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate home office expense as no home office cost report was filed. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$342,505	II G3 (\$76,000)	\$266,505

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
NEW COVENANT CARE CENTER OF DINUBA							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1609941004		4
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>										
4	N/A			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	II K1 \$12,852	\$12,852