

**REPORT
ON THE
RATE SETTING AUDIT**

**PETALUMA CARE AND REHABILITATION
PETALUMA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1659356160**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Henry Igboke
Auditor: May Liu**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: July 23, 2013

Spencer Olsen, Treasurer
North American Health Care, Inc.
3 Monarch Bay Plaza, Suite 203
Dana Point, CA 92629

PETALUMA CARE AND REHABILITATION
NATIONAL PROVIDER IDENTIFIER 1659356160
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and 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 Schedule

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.

Spencer Olsen
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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—Santa Ana at (714) 558-4434.

(Original signed by Margaret A. Varho)

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PETALUMA CARE AND REHABILITATION

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

Provider NPI:
1659356160

OSHPD Facility No.:
206491035

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	\$ 3,669,530	\$ 137.36
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 707,567	\$ 26.49
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 721,016	\$ 26.99
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 689,033	\$ 25.79
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 21,074	\$ 0.79
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,159	\$ 0.64
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 105,146	\$ 3.94
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 286,040	\$ 10.71
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,195,909	\$ 44.77
11	Cost of Routine Service/Audited Total Costs	\$ 7,435,552	\$ 7,412,475	\$ 277.48
12	Total Patient Days (Adj)	26,714	26,714	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 278.34	\$ 277.48	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 2)	11,075	882	
16	Medi-Cal Managed Care Days (Adj 3)		10,193	
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:
PETALUMA CARE AND REHABILITATION

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

Provider NPI:
1659356160

OSHPD Facility No.:
206491035

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:
PETALUMA CARE AND REHABILITATION

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

Provider NPI:
1659356160

OSHPD Facility No.:
206491035

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	\$ 96,242	\$ 96,242		
160	Activities	143,389		\$ 143,389	
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	453,124	0	0	453,124
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	435,411	0	0	435,411
083	Speech Pathology	111,593	0	0	111,593
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	3,429,899	96,242	143,389	3,669,530 *
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	\$ 4,669,658	\$ 96,242	\$ 143,389	\$ 4,669,658

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
PETALUMA CARE AND REHABILITATION

Provider NPI:
1659356160

OSHPD Facility Number:
206491035

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	\$ 92,481	\$ 92,481										
010	Housekeeping	93,600	1,145	\$ 94,745									
060	Laundry and Linen	66,362	2,945	3,055	\$ 72,363								
065	Dietary	274,396	7,484	7,763	0	\$ 289,644							
155	Social Services	N/A	803	833	0	0	\$ 1,637						
160	Activities	N/A	201	208	0	0	0	\$ 409					
165	Administration	N/A	2,089	2,167	0	0	0	0		\$ 4,255	\$ 4,255		
166	Medical Records	131,280	428	444	0	0	0	0		132,153		\$ 132,153	
170	Inservice Education - Nursing	89,822	3,434	3,562	0	0	0	0	\$ 96,818				
ANCILLARY SERVICES													
075	Patient Supplies		1,392	1,444	0	0	0	0	0	2,837	25	783	\$ 3,644
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		937	972	0	0	0	0	0	1,909	274	8,506	10,689
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		937	972	0	0	0	0	0	1,909	263	8,182	10,354
083	Speech Pathology		937	972	0	0	0	0	0	1,909	73	2,255	4,237
085	Pharmacy		1,151	1,194	0	0	0	0	0	2,346	151	4,677	7,173
090	Laboratory		0	0	0	0	0	0	0	0	44	1,377	1,422
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	88	2,739	2,827
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		68,596	71,156	72,363	289,644	1,637	409	96,818	600,622	3,336	103,609	707,567 *
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	0	0	0	0	0	0	0	1	25	26
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 747,941	\$ 92,481	\$ 94,745	\$ 72,363	\$ 289,644	\$ 1,637	\$ 409	\$ 96,818	\$ 611,533	\$ 4,255	\$ 132,153	\$ 747,941

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PETALUMA CARE AND REHABILITATION

Provider NPI:
1659356160

OSHPD Facility Number:
206491035

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	\$ 158,848	\$ 158,848										
010	Housekeeping	30,545	1,966	\$ 32,511									
060	Laundry and Linen	18,094	5,059	1,048	\$ 24,202								
065	Dietary	250,032	12,855	2,664	0	\$ 265,551							
155	Social Services	0	1,380	286	0	0	\$ 1,666						
160	Activities	2,512	345	71	0	0	0	\$ 2,928					
165	Administration	N/A	3,587	743	0	0	0	0		\$ 4,331	\$ 4,331		
166	Medical Records	24,847	736	153	0	0	0	0		25,735		\$ 25,735	
170	Inservice Education - Nursing	0	5,899	1,222	0	0	0	0	\$ 7,121				
ANCILLARY SERVICES													
075	Patient Supplies	25,461	2,392	496	0	0	0	0	0	28,348	26	152	\$ 28,526
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	1,610	334	0	0	0	0	0	1,943	279	1,656	3,879
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,610	334	0	0	0	0	0	1,943	268	1,593	3,805
083	Speech Pathology	0	1,610	334	0	0	0	0	0	1,943	74	439	2,456
085	Pharmacy	241,258	1,978	410	0	0	0	0	0	243,646	153	911	244,710
090	Laboratory	75,267	0	0	0	0	0	0	0	75,267	45	268	75,580
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	149,640	0	0	0	0	0	0	0	149,640	90	533	150,263
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	253,737	117,822	24,417	24,202	265,551	1,666	2,928	7,121	697,444	3,395	20,177	721,016 *
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	1,392	0	0	0	0	0	0	0	1,392	1	5	1,398
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,231,633	\$ 158,848	\$ 32,511	\$ 24,202	\$ 265,551	\$ 1,666	\$ 2,928	\$ 7,121	\$ 1,201,567	\$ 4,331	\$ 25,735	\$ 1,231,633

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PETALUMA CARE AND REHABILITATION

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

Provider NPI:
1659356160

OSHPD Facility Number:
206491035

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)	\$ 736,608	97%							
	Property Tax (line 40)	22,529	3%	\$ 759,137						
005	Plant Operations and Maintenance			7,831	\$ 7,831					
010	Housekeeping			9,300	97	\$ 9,396				
060	Laundry and Linen			23,929	249	303	\$ 24,481			
065	Dietary			60,801	634	770	0	\$ 62,204		
155	Social Services			6,526	68	83	0	0	\$ 6,677	
160	Activities			1,632	17	21	0	0	0	\$ 1,669
165	Administration			16,968	177	215	0	0	0	0
166	Medical Records			3,481	36	44	0	0	0	0
170	Inservice Education - Nursing			27,899	291	353	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			11,312	118	143	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			7,614	79	96	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			7,614	79	96	0	0	0	0
083	Speech Pathology			7,614	79	96	0	0	0	0
085	Pharmacy			9,354	98	118	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			557,266	5,809	7,057	24,481	62,204	6,677	1,669
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 759,137	100%	\$ 759,137	\$ 7,831	\$ 9,396	\$ 24,481	\$ 62,204	\$ 6,677	\$ 1,669

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PETALUMA CARE AND REHABILITATION

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

Provider NPI:
1659356160

OSHPD Facility Number:
206491035

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 97% Of Total	Property Tax 3% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 736,608	97%							
	Property Tax (line 40)	22,529	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 17,359	\$ 17,359				
166	Medical Records				3,561		\$ 3,561			
170	Inservice Education - Nursing			\$ 28,543						
	ANCILLARY SERVICES									
075	Patient Supplies			0	11,573	103	21	\$ 11,697	\$ 11,350	\$ 347
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	7,789	1,117	229	9,136	8,865	271
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	7,789	1,075	220	9,085	8,815	270
083	Speech Pathology			0	7,789	296	61	8,146	7,905	242
085	Pharmacy			0	9,570	614	126	10,310	10,004	306
090	Laboratory			0	0	181	37	218	212	6
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	360	74	434	421	13
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			28,543	693,706	13,610	2,792	710,107	689,033	21,074 *
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	0	3	1	4	4	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 759,137	100%	\$ 28,543	\$ 738,217	\$ 17,359	\$ 3,561	\$ 759,137	\$ 736,608	\$ 22,529

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PETALUMA CARE AND REHABILITATION

Provider NPI:
1659356160

OSHPD Facility Number:
206491035

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. 75% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 18% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 9,176												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,516,203												
	Total Costs Allocable as Administration	1,525,379	75%											
167	CDPH Licensing Fees	21,886	1%											
168	Professional Liability Insurance	134,114	7%											
169	Quality Assurance Fees	364,843	18%											
174	Caregiver Training	0	0%											
	Total	2,046,222	100%						\$ 2,046,222					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 2,837	\$ 28,348	\$ 11,573	\$ 42,758	12,116	\$ 9,032	\$ 130	\$ 794	\$ 2,160	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			453,124	1,909	1,943	7,789	464,766	131,702	98,179	1,409	8,632	23,483	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			435,411	1,909	1,943	7,789	447,053	126,682	94,437	1,355	8,303	22,588	0
083	Speech Pathology			111,593	1,909	1,943	7,789	123,235	34,921	26,033	374	2,289	6,227	0
085	Pharmacy			0	2,346	243,646	9,570	255,561	72,419	53,985	775	4,746	12,912	0
090	Laboratory			0	0	75,267	0	75,267	21,329	15,900	228	1,398	3,803	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	149,640	0	149,640	42,404	31,610	454	2,779	7,561	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			3,669,530	600,622	697,444	693,706	5,661,302	1,604,254	1,195,909	17,159	105,146	286,040	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	0	1,392	0	1,392	394	294	4	26	70	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,046,222		\$ 4,669,658	\$ 611,533	\$ 1,201,567	\$ 738,217	\$ 7,220,975	\$ 2,046,222					
	Total Administrative Costs							\$ 2,046,222		\$ 1,525,379	\$ 21,886	\$ 134,114	\$ 364,843	\$ -
	Unit Cost Multiplier							0.28337200						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 136,408	\$ 30,066	\$ 20,920	\$ 187,394							
	TOTAL FACILITY COSTS							\$ 9,454,591						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
PETALUMA CARE AND REHABILITATION

Provider NPI:
1659356160

OSHPD Facility Number:
206491035

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 Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	144									
010	Housekeeping	171	171								
060	Laundry and Linen	440	440	440							
065	Dietary	1,118	1,118	1,118							
155	Social Services	120	120	120							
160	Activities	30	30	30							
165	Administration	312	312	312							
166	Medical Records	64	64	64							
170	Inservice Education - Nursing	513	513	513							
	ANCILLARY SERVICES										
075	Patient Supplies	208	208	208						42,758	42,758
077	Specialized Support Surfaces									0	0
080	Physical Therapy	140	140	140						464,766	464,766
081	Respiratory Therapy									0	0
082	Occupational Therapy	140	140	140						447,053	447,053
083	Speech Pathology	140	140	140						123,235	123,235
085	Pharmacy	172	172	172						255,561	255,561
090	Laboratory									75,267	75,267
095	Home Health Services									0	0
100	Other Ancillary Services									149,640	149,640
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,247	10,247	10,247	101,308	79,447	3,683,636	3,683,636	3,683,636	5,661,302	5,661,302
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									1,392	1,392
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	13,959	13,815	13,644	101,308	79,447	3,683,636	3,683,636	3,683,636	7,220,975	7,220,975
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 96,242 0.026126903	\$ 143,389 0.038925942			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 92,481 6.69424539	\$ 94,745 6.94405717	\$ 72,363 0.71428568	\$ 289,644 3.64574650	\$ 1,637 0.00044429	\$ 409 0.00011107	\$ 96,818 0.02628339	\$ 4,255 0.00058928	\$ 132,153 0.01830125
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 158,848 11.49822657	\$ 32,511 2.38282005	\$ 24,202 0.23889190	\$ 265,551 3.34249261	\$ 1,666 0.00045220	\$ 2,928 0.00079498	\$ 7,121 0.00193314	\$ 4,331 0.00059977	\$ 25,735 0.00356398
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 759,137 54.38333692	\$ 7,831 0.56686214	\$ 9,396 0.68868983	\$ 24,481 0.24165033	\$ 62,204 0.78296572	\$ 6,677 0.00181252	\$ 1,669 0.00045313	\$ 28,543 0.00774853	\$ 17,359 0.00240402	\$ 3,561 0.00049313

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PETALUMA CARE AND REHABILITATION

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

Provider NPI:
1659356160

OSHPD Facility Number:
206491035

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	\$ 71,675	\$ 0	\$ 71,675	(Sch 3)
005	.20-.39	Fringe Benefits	6200	20,806	0	20,806	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	158,848	0	158,848	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 251,329	\$ 0	\$ 251,329	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 76,625	\$ 0	\$ 76,625	(Sch 3)
010	.20-.39	Fringe Benefits	6300	16,975	0	16,975	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	30,545	0	30,545	(Sch 4)
010		Housekeeping - Total	6300	\$ 124,145	\$ 0	\$ 124,145	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	164,250	0	164,250	(Sch 5)
025		Depreciation: Equipment	7140	109,998	0	109,998	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	423,147	0	423,147	(Sch 5)
040		Property Taxes	7300	22,529	0	22,529	(Sch 5)
045		Property Insurance	7400	9,176	0	9,176	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	39,213	0	39,213	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,143,787	\$ 0	\$ 1,143,787	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 58,938	\$ 0	\$ 58,938	(Sch 3)
060	.20-.39	Fringe Benefits	6400	7,424	0	7,424	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	18,094	0	18,094	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 84,456	\$ 0	\$ 84,456	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 224,273	\$ 0	\$ 224,273	(Sch 3)
065	.20-.39	Fringe Benefits	6500	50,123	0	50,123	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	250,032	0	250,032	(Sch 4)
065		Dietary - Total	6500	\$ 524,428	\$ 0	\$ 524,428	
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	25,461	0	25,461	(Sch 4)
075		Patient Supplies - Total	8100	\$ 25,461	\$ 0	\$ 25,461	
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:
PETALUMA CARE AND REHABILITATION

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

Provider NPI:
1659356160

OSHPD Facility Number:
206491035

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	\$ 379,808	\$ 0	\$ 379,808	(Sch 2)
080	.20-.39	Fringe Benefits	8200	73,316	0	73,316	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 453,124	\$ 0	\$ 453,124	
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	\$ 368,688	\$ 0	\$ 368,688	(Sch 2)
082	.20-.39	Fringe Benefits	8250	66,723	0	66,723	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 435,411	\$ 0	\$ 435,411	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 96,763	\$ 0	\$ 96,763	(Sch 2)
083	.20-.39	Fringe Benefits	8280	14,830	0	14,830	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 111,593	\$ 0	\$ 111,593	
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	241,258	0	241,258	(Sch 4)
085		Pharmacy - Total	8300	\$ 241,258	\$ 0	\$ 241,258	
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	75,267	0	75,267	(Sch 4)
090		Laboratory - Total	8400	\$ 75,267	\$ 0	\$ 75,267	
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	149,640	0	149,640	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 149,640	\$ 0	\$ 149,640	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PETALUMA CARE AND REHABILITATION

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

Provider NPI:
1659356160

OSHPD Facility Number:
206491035

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,491,754	\$ 0	\$ 1,491,754	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,807,792	\$ 0	\$ 2,807,792	(Sch 2)
105	.20-.39	Fringe Benefits	6110	622,107	0	622,107	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	253,737	0	253,737	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,683,636	\$ 0	\$ 3,683,636	
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:
PETALUMA CARE AND REHABILITATION

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

Provider NPI:
1659356160

OSHPD Facility Number:
206491035

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PETALUMA CARE AND REHABILITATION

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

Provider NPI:
1659356160

OSHPD Facility Number:
206491035

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	1,392	0	1,392 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,392	\$ 0	\$ 1,392
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		\$ 3,685,028	\$ 0	\$ 3,685,028
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 79,721	\$ 0	\$ 79,721 (Sch 2)
155	.20-.39	Fringe Benefits	6600	16,521	0	16,521 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 96,242	\$ 0	\$ 96,242

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PETALUMA CARE AND REHABILITATION

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

Provider NPI:
1659356160

OSHPD Facility Number:
206491035

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	\$ 111,697	\$ 0	\$ 111,697	(Sch 2)
160	.20-.39	Fringe Benefits	6700	31,692	0	31,692	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,512	0	2,512	(Sch 4)
160		Activities - Total	6700	\$ 145,901	\$ 0	\$ 145,901	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 625,538	\$ 0	\$ 625,538	(Sch 6)
165	.20-.39	Fringe Benefits	6900	154,013	0	154,013	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	749,935	(13,283)	736,652	(Sch 6)
165		Administration - Total	6900	\$ 1,529,486	\$ (13,283)	\$ 1,516,203	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 112,825	\$ 0	\$ 112,825	(Sch 3)
166	.20-.39	Fringe Benefits	6900	18,455	0	18,455	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	24,847	0	24,847	(Sch 4)
166		Medical Records - Total	6900	\$ 156,127	\$ 0	\$ 156,127	
167		CDPH Licensing Fees	6900	\$ 21,886	\$ 0	\$ 21,886	(Sch 6)
168		Professional Liability Insurance	6900	\$ 134,114	\$ 0	\$ 134,114	(Sch 6)
169		Quality Assurance Fees	6900	\$ 364,843	\$ 0	\$ 364,843	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 75,256	\$ 0	\$ 75,256	(Sch 3)
170	.20-.39	Fringe Benefits	6800	14,566	0	14,566	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 89,822	\$ 0	\$ 89,822	
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		\$ 2,538,421	\$ (13,283)	\$ 2,525,138	
200		Total		\$ 9,467,874	\$ (13,283)	\$ 9,454,591	

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							Fiscal Period	Provider NPI	Adjustments		
PETALUMA CARE AND REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1659356160	3		
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 COSTS</u>											
1	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust home office costs to agree with the filed North American Health Care, Inc. Home Office Cost Report for fiscal period ended December 31, 2011 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$749,935	(\$13,283)	\$736,652	

Provider Name							Fiscal Period		Provider NPI		Adjustments
PETALUMA CARE AND REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1659356160		3
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>											
2	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days to agree with the following Fiscal Intermediary Payment Data: Payment Period: January 1, 2011 through May 8, 2013 Service Period: January 1, 2011 through December 31, 2011 Report Date: May 8, 2013 42 CFR, 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404 and 2408 CCR, Title 22, Section 51541	11,075	(10,193)	882	
3	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care 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	0	10,193	10,193	