

**REPORT
ON THE
RATE SETTING AUDIT**

**NORWALK MEADOWS NURSING CENTER
NORWALK, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1083703573**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Elisa Diaz**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 28, 2014

Joshua Kauffman, VP
Premier BH, Inc.
6100 Wilshire Boulevard, Suite 1111
Los Angeles, CA 90048

NORWALK MEADOWS NURSING CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1083703573
FISCAL PERIOD ENDED DECEMBER 31, 2012

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs, 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 \$88,448 which resulted from Medi-Cal overpayments

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

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

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—San Diego at (619) 688-3200.

Originally signed by:

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

NORWALK MEADOWS NURSING CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1083703573

OSHPD Facility No.:

206190331

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	\$ 3,181,257	\$ 123.02
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 675,249	\$ 26.11
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 681,382	\$ 26.35
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 281,665	\$ 10.89
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 37,792	\$ 1.46
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 8,986	\$ 0.35
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 78,638	\$ 3.04
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 231,942	\$ 8.97
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 840,325	\$ 32.50
11	Cost of Routine Service/Audited Total Costs	\$ 6,830,757	\$ 6,017,236	\$ 232.69
12	Total Patient Days (Adj 10)	25,835	25,860	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 264.40	\$ 232.69	
14	Overpayments (Adjs 16,17)	\$ 0	\$ (88,448)	
15	Medi-Cal Days (Adj 11)	7,527	7,477	
16	Medi-Cal Managed Care Days (Adj 12)		243	

INTERMEDIATE CARE

17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
21	Medi-Cal Days (Adj)	0	0	

MENTALLY DISORDERED CARE

22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj)	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj)	\$ 0	\$ 0	

DEVELOPMENTALLY DISABLED CARE

26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj)	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj)	\$ 0	\$ 0	
30	Medi-Cal Days (Adj)	0	0	

SUBACUTE CARE

31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 2,330,002	\$ 244.59
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 195,841	\$ 20.56
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 930,946	\$ 97.73
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 83,785	\$ 8.80
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 11,242	\$ 1.18
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 6,571	\$ 0.69
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 57,502	\$ 6.04
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 169,602	\$ 17.80
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 614,468	\$ 64.50
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 4,309,097	\$ 4,399,959	\$ 461.89
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	9,526	9,526	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 452.35	\$ 461.89	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

NORWALK MEADOWS NURSING CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1083703573

OSHPD Facility No.:

206190331

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

* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
NORWALK MEADOWS NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1083703573

OSHPD Facility No.:
206190331

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	\$ 177,220	\$ 177,220		
160	Activities	159,075		\$ 159,075	
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	673,508	0	0	673,508 ***
082	Occupational Therapy	912	0	0	912 ***
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	2,961,188	115,971	104,097	3,181,257 *
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	1,599,073	61,249	54,978	1,715,299 **
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	\$ 5,570,976	\$ 177,220	\$ 159,075	\$ 5,570,976

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
NORWALK MEADOWS NURSING CENTER

NPI:
1083703573

OSHPD Facility Number:
206190331

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 119,194	\$ 119,194										
010	Housekeeping	139,242	89	\$ 139,331									
060	Laundry and Linen	92,828	7,228	8,455	\$ 108,510								
065	Dietary	365,586	6,929	8,105	0	\$ 380,620							
155	Social Services	N/A	8,754	10,240	0	0	\$ 18,994						
160	Activities	N/A	0	0	0	0	0	\$ 0					
165	Administration	N/A	14,213	16,626	0	0	0	0		\$ 30,839	\$ 30,839		
166	Medical Records	111,643	1,647	1,927	0	0	0	0		115,218		\$ 115,218	
170	Inservice Education - Nursing	86,936	0	0	0	0	0	0	\$ 86,936				
ANCILLARY SERVICES													
075	Patient Supplies		1,922	2,248	0	0	0	0	0	4,170	603	2,252	\$ 7,025 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		2,051	2,399	0	0	0	0	0	4,451	2,719	10,159	17,329 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	2,332	8,712	11,044 ***
082	Occupational Therapy		727	850	0	0	0	0	0	1,577	2,472	9,236	13,285 ***
083	Speech Pathology		129	151	0	0	0	0	0	280	184	688	1,152 ***
085	Pharmacy		0	0	0	0	0	0	0	0	1,379	5,154	6,533 ***
090	Laboratory		0	0	0	0	0	0	0	0	511	1,910	2,422 ***
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	1,056	3,946	5,003 ***
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		61,624	72,089	80,197	328,007	12,430	0	56,890	611,236	13,516	50,496	675,249 *
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		13,236	15,483	28,314	52,613	6,565	0	30,046	146,256	6,045	22,583	174,883 **
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		646	756	0	0	0	0	0	1,402	22	81	1,504
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 915,429	\$ 119,194	\$ 139,331	\$ 108,510	\$ 380,620	\$ 18,994	\$ 0	\$ 86,936	\$ 769,372	\$ 30,839	\$ 115,218	\$ 915,429

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
NORWALK MEADOWS NURSING CENTER

NPI:
1083703573

OSHPD Facility Number:
206190331

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 223,746	\$ 223,746										
010	Housekeeping	462	167	\$ 629									
060	Laundry and Linen	6,078	13,567	38	\$ 19,683								
065	Dietary	255,495	13,006	37	0	\$ 268,538							
155	Social Services	2,218	16,432	46	0	0	\$ 18,697						
160	Activities	10,764	0	0	0	0	0	\$ 10,764					
165	Administration	N/A	26,680	75	0	0	0	0		\$ 26,755	\$ 26,755		
166	Medical Records	11,723	3,092	9	0	0	0	0		14,824		\$ 14,824	
170	Inservice Education - Nursing	160	0	0	0	0	0	0	\$ 160				
ANCILLARY SERVICES													
075	Patient Supplies	196,828	3,608	10	0	0	0	0	0	200,446	523	290	\$ 201,259 ***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy	939,514	3,850	11	0	0	0	0	0	943,375	2,359	1,307	947,041 ***
081	Respiratory Therapy	145,842	0	0	0	0	0	0	0	145,842	2,023	1,121	148,986 ***
082	Occupational Therapy	862,068	1,364	4	0	0	0	0	0	863,436	2,145	1,188	866,769 ***
083	Speech Pathology	63,697	243	1	0	0	0	0	0	63,940	160	89	64,188 ***
085	Pharmacy	484,703	0	0	0	0	0	0	0	484,703	1,197	663	486,563 ***
090	Laboratory	179,665	0	0	0	0	0	0	0	179,665	444	246	180,354 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
100	Other Ancillary Services	371,144	0	0	0	0	0	0	0	371,144	916	508	372,568 ***
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	281,807	115,678	325	14,547	231,418	12,235	7,044	105	663,159	11,726	6,497	681,382 *
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	113,670	24,846	70	5,136	37,120	6,462	3,720	55	191,078	5,244	2,906	199,228 **
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	2,580	1,213	3	0	0	0	0	0	3,796	19	10	3,825
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 4,152,164	\$ 223,746	\$ 629	\$ 19,683	\$ 268,538	\$ 18,697	\$ 10,764	\$ 160	\$ 4,110,585	\$ 26,755	\$ 14,824	\$ 4,152,164

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
NORWALK MEADOWS NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1083703573

OSHPD Facility Number:
206190331

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 88% Of Total	Property Tax 12% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 391,839	88%							
	Property Tax (line 40)	52,575	12%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 53,032	\$ 53,032				
166	Medical Records				6,147		\$ 6,147			
170	Inservice Education - Nursing			\$ 0						
	ANCILLARY SERVICES									
075	Patient Supplies			0	7,171	1,036	120	\$ 8,328	\$ 7,343	\$ 985
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	7,653	4,676	542	12,872	11,349	1,523
081	Respiratory Therapy			0	0	4,010	465	4,475	3,945	529
082	Occupational Therapy			0	2,712	4,251	493	7,456	6,574	882
083	Speech Pathology			0	482	317	37	835	737	99
085	Pharmacy			0	0	2,372	275	2,647	2,334	313
090	Laboratory			0	0	879	102	981	865	116
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1,816	211	2,027	1,787	240
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	293,521	23,242	2,694	319,457	281,665	37,792
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	71,285	10,394	1,205	82,884	73,079	9,805
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	2,411	37	4	2,452	2,162	290
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 444,414	100%	\$ 0	\$ 385,235	\$ 53,032	\$ 6,147	\$ 444,414	\$ 391,839	\$ 52,575

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
NORWALK MEADOWS NURSING CENTER

NPI:
1083703573

OSHPD Facility Number:
206190331

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 72% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 20% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 34,004												
055	Interest - Other	33,425												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,849,938												
	Total Costs Allocable as Administration	1,917,367	72%											
167	CDPH Licensing Fees	20,503	1%											
168	Professional Liability Insurance	179,427	7%											
169	Quality Assurance Fees	529,222	20%											
174	Caregiver Training	0	0%											
	Total	2,646,519	100%						\$ 2,646,519					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 4,170	\$ 200,446	\$ 7,171	\$ 211,788	51,725	\$ 37,474	\$ 401	\$ 3,507	\$ 10,343	\$ 0 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy			0	4,451	943,375	7,653	955,479	233,357	169,064	1,808	15,821	46,664	0 ***
081	Respiratory Therapy			673,508	0	145,842	0	819,350	200,110	144,977	1,550	13,567	40,016	0 ***
082	Occupational Therapy			912	1,577	863,436	2,712	868,637	212,147	153,698	1,644	14,383	42,423	0 ***
083	Speech Pathology			0	280	63,940	482	64,703	15,802	11,449	122	1,071	3,160	0 ***
085	Pharmacy			0	0	484,703	0	484,703	118,379	85,764	917	8,026	23,672	0 ***
090	Laboratory			0	0	179,665	0	179,665	43,880	31,790	340	2,975	8,775	0 ***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	371,144	0	371,144	90,645	65,671	702	6,145	18,126	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			3,181,257	611,236	663,159	293,521	4,749,173	1,159,891	840,325	8,986	78,638	231,942	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			1,715,299	146,256	191,078	71,285	2,123,918	518,725	375,809	4,019	35,168	103,729	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	1,402	3,796	2,411	7,608	1,858	1,346	14	126	372	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,646,519		\$ 5,570,976	\$ 769,372	\$ 4,110,585	\$ 385,235	\$ 10,836,169	\$ 2,646,519					
	Total Administrative Costs							\$ 2,646,519		\$ 1,917,367	\$ 20,503	\$ 179,427	\$ 529,222	\$ 0
	Unit Cost Multiplier							0.24423015						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 146,057	\$ 41,579	\$ 59,179	\$ 246,814							
	TOTAL FACILITY COSTS							\$ 13,729,502						

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
NORWALK MEADOWS NURSING CENTER

NPI:
1083703573

OSHPD Facility Number:
206190331

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	314									
010	Housekeeping	11	11								
060	Laundry and Linen	895	895	895							
065	Dietary	858	858	858							
155	Social Services	1,084	1,084	1,084							
160	Activities										
165	Administration	1,760	1,760	1,760							
166	Medical Records	204	204	204							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	238	238	238						211,788	211,788
077	Specialized Support Surfaces									0	0
080	Physical Therapy	254	254	254						955,479	955,479
081	Respiratory Therapy									819,350	819,350
082	Occupational Therapy	90	90	90						868,637	868,637
083	Speech Pathology	16	16	16						64,703	64,703
085	Pharmacy									484,703	484,703
090	Laboratory									179,665	179,665
095	Home Health Services									0	0
100	Other Ancillary Services									371,144	371,144
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	7,631	7,631	7,631	126,370	75,822	3,242,995	3,242,995	3,242,995	4,749,173	4,749,173
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	1,639	1,639	1,639	44,615	12,162	1,712,743	1,712,743	1,712,743	2,123,918	2,123,918
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	80	80	80						7,608	7,608
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	15,074	14,760	14,749	170,985	87,984	4,955,738	4,955,738	4,955,738	10,836,169	10,836,169
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 177,220 0.035760567	\$ 159,075 0.032099155			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 119,194 8.07547426	\$ 139,331 9.44679844	\$ 108,510 0.63461961	\$ 380,620 4.32601507	\$ 18,994 0.00383276	\$ - 0.00000000	\$ 86,936 0.01754249	\$ 30,839 0.00284595	\$ 115,218 0.01063268
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 223,746 15.15894309	\$ 629 0.04262990	\$ 19,683 0.11511775	\$ 268,538 3.05212254	\$ 18,697 0.00377270	\$ 10,764 0.00217203	\$ 160 0.00003229	\$ 26,755 0.00246903	\$ 14,824 0.00136802
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 444,414 29.48215470	\$ 9,257 0.62719489	\$ 331 0.02245595	\$ 26,968 0.15772124	\$ 25,853 0.29383853	\$ 32,663 0.00659092	\$ - 0.00000000	\$ - 0.00000000	\$ 53,032 0.00489398	\$ 6,147 0.00056726

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

NORWALK MEADOWS NURSING CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1083703573

OSHPD Facility Number:

206190331

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	\$ 92,947	\$ 0	\$ 92,947	(Sch 3)
005	.20-.39	Fringe Benefits	6200	26,247	0	26,247	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	223,746	0	223,746	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 342,940	\$ 0	\$ 342,940	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	139,242	0	139,242	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	462	0	462	(Sch 4)
010		Housekeeping - Total	6300	\$ 139,704	\$ 0	\$ 139,704	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 52,520	\$ 0	\$ 52,520	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	118,976	0	118,976	(Sch 5)
025		Depreciation: Equipment	7140	107,579	0	107,579	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	21,004	91,760	112,764	(Sch 5)
040		Property Taxes	7300	52,575	0	52,575	(Sch 5)
045		Property Insurance	7400	34,004	0	34,004	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	646,529	(646,529)	0	(Sch 5)
055		Interest - Other	7600	86,169	(52,744)	33,425	(Sch 6)
057		Subtotal 005 - 055		\$ 1,602,000	\$ (607,513)	\$ 994,487	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	92,828	0	92,828	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	6,078	0	6,078	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 98,906	\$ 0	\$ 98,906	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 289,807	\$ 0	\$ 289,807	(Sch 3)
065	.20-.39	Fringe Benefits	6500	75,779	0	75,779	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	255,495	0	255,495	(Sch 4)
065		Dietary - Total	6500	\$ 621,081	\$ 0	\$ 621,081	
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	196,828	0	196,828	(Sch 4)
075		Patient Supplies - Total	8100	\$ 196,828	\$ 0	\$ 196,828	
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:
 NORWALK MEADOWS NURSING CENTER

Fiscal Period:
 JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
 1083703573

OSHPD Facility Number:
 206190331

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

NORWALK MEADOWS NURSING CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1083703573

OSHPD Facility Number:

206190331

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	939,514	0	939,514	(Sch 4)
080		Physical Therapy - Total	8200	\$ 939,514	\$ 0	\$ 939,514	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 573,489	\$ 0	\$ 573,489	(Sch 2)
081	.20-.39	Fringe Benefits	8220	100,019	0	100,019	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	237,602	(91,760)	145,842	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 911,110	\$ (91,760)	\$ 819,350	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	912	0	912	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	862,068	0	862,068	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 862,980	\$ 0	\$ 862,980	
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	63,697	0	63,697	(Sch 4)
083		Speech Pathology - Total	8280	\$ 63,697	\$ 0	\$ 63,697	
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	484,703	0	484,703	(Sch 4)
085		Pharmacy - Total	8300	\$ 484,703	\$ 0	\$ 484,703	
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	179,665	0	179,665	(Sch 4)
090		Laboratory - Total	8400	\$ 179,665	\$ 0	\$ 179,665	
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	371,144	0	371,144	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 371,144	\$ 0	\$ 371,144	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

NORWALK MEADOWS NURSING CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1083703573

OSHPD Facility Number:

206190331

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		\$ 4,009,641	\$ (91,760)	\$ 3,917,881	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,443,587	\$ (120,288)	\$ 2,323,299	(Sch 2)
105	.20-.39	Fringe Benefits	6110	687,502	(50,093)	637,409	(Sch 2)
105	.49	Agency Staff	6110	480	0	480	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	281,807	0	281,807	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,413,376	\$ (170,381)	\$ 3,242,995	
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	\$ 1,234,312	\$ 120,288	\$ 1,354,600	(Sch 2)
125	.20-.39	Fringe Benefits	6150	194,380	50,093	244,473	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	113,670	0	113,670	(Sch 4)
125		Subacute Care - Total	6150	\$ 1,542,362	\$ 170,381	\$ 1,712,743	
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)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
 NORWALK MEADOWS NURSING CENTER

Fiscal Period:
 JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
 1083703573

OSHPD Facility Number:
 206190331

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
126	.40-.99	Other - Nonlabor	6160		0	0
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0

(Sch 4)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

NORWALK MEADOWS NURSING CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1083703573

OSHPD Facility Number:

206190331

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	2,580	0	2,580	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,580	\$ 0	\$ 2,580	
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		\$ 4,958,318	\$ 0	\$ 4,958,318	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 147,475	\$ 0	\$ 147,475	(Sch 2)
155	.20-.39	Fringe Benefits	6600	29,745	0	29,745	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,218	0	2,218	(Sch 4)
155		Social Services - Total	6600	\$ 179,438	\$ 0	\$ 179,438	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

NORWALK MEADOWS NURSING CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1083703573

OSHPD Facility Number:

206190331

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	\$ 121,888	\$ 0	\$ 121,888	(Sch 2)
160	.20-.39	Fringe Benefits	6700	37,187	0	37,187	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,764	0	10,764	(Sch 4)
160		Activities - Total	6700	\$ 169,839	\$ 0	\$ 169,839	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 444,383	\$ 0	\$ 444,383	(Sch 6)
165	.20-.39	Fringe Benefits	6900	111,687	0	111,687	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,294,491	(623)	1,293,868	(Sch 6)
165		Administration - Total	6900	\$ 1,850,561	\$ (623)	\$ 1,849,938	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 89,644	\$ 0	\$ 89,644	(Sch 3)
166	.20-.39	Fringe Benefits	6900	21,999	0	21,999	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	11,723	0	11,723	(Sch 4)
166		Medical Records - Total	6900	\$ 123,366	\$ 0	\$ 123,366	
167		CDPH Licensing Fees	6900	\$ 20,503	\$ 0	\$ 20,503	(Sch 6)
168		Professional Liability Insurance	6900	\$ 179,427	\$ 0	\$ 179,427	(Sch 6)
169		Quality Assurance Fees	6900	\$ 529,222	\$ 0	\$ 529,222	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 77,274	\$ 0	\$ 77,274	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,662	0	9,662	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	160	0	160	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 87,096	\$ 0	\$ 87,096	
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		\$ 3,139,452	\$ (623)	\$ 3,138,829	
200		Total		\$ 14,429,398	\$ (699,896)	\$ 13,729,502	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 232,614	
-----	------	---	------	--	--	------------	--

* For informational purposes only, this amount is included in various cost centers above.

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NORWALK MEADOWS NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1083703573

OSHPD Facility Number:
206190331

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

Provider Name:
NORWALK MEADOWS NURSING CENTER

NPI:
1083703573

OSHPD Facility Number:
206190331

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	(623)								(623)
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								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$699,896)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(646,529)</u>	<u>(52,744)</u>	<u>(623)</u>

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
NORWALK MEADOWS NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1083703573

OSHPD Facility No:
206190331

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE CARE COST PER PATIENT DAY
----------	-------------	-------------	------------	--

SUBACUTE CARE ROUTINE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$ N/A	\$ 1,715,299	\$ 180.07
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 174,883	\$ 18.36
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 199,228	\$ 20.91
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 73,079	\$ 7.67
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 9,805	\$ 1.03
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 4,019	\$ 0.42
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 35,168	\$ 3.69
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 103,729	\$ 10.89
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 375,809	\$ 39.45
11	Cost of Routine Service/Audited Total Routine Costs	\$ 2,527,195	\$ 2,691,020	\$ 282.49
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 265.29	\$ 282.49	

SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 614,703	\$ 64.53
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 20,958	\$ 2.20
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 731,718	\$ 76.81
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 10,706	\$ 1.12
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 1,437	\$ 0.15
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 2,552	\$ 0.27
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 22,334	\$ 2.34
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 65,873	\$ 6.92
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	\$ N/A	\$ 0	\$ 0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	\$ N/A	\$ 238,659	\$ 25.05
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 1,781,902	\$ 1,708,939	\$ 179.40
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 187.06	\$ 179.40	

SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 2,330,002	\$ 244.59 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 195,841	\$ 20.56 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 930,946	\$ 97.73 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 83,785	\$ 8.80 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 11,242	\$ 1.18 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 6,571	\$ 0.69 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 57,502	\$ 6.04 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 169,602	\$ 17.80 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 614,468	\$ 64.50 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 4,309,097	\$ 4,399,959	\$ 461.89 *
36	Total Patient Days (Adj)	9,526	9,526	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 452.35	\$ 461.89	
38	Medi-Cal Overpayments (Adj)	\$ 0	\$ 0	
39	Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	
40	Amount Due Provider (State) (Line 38 + Line 39)	\$ 0	\$ 0	

GENERAL INFORMATION

41	Contracted Number of Subacute Care Beds (Adj 19)	N/A	22	
42	Total Licensed Nursing Facility Beds (Adj)	99	99	
43	Total Licensed Capacity (All levels)	99	99	
44	Total Medi-Cal Subacute Care Patient Days (Adj 13)	4,339	4,279	

CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj)	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 83,785	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 83,785	

VENTILATOR / NONVENTILATOR

	AUDITED COSTS (Adj 18)	AUDITED TOTAL DAYS (Adj 14)	AUDITED MEDI-CAL DAYS (Adj 15)	
48	Ventilator (Equipment Cost Only)	\$ 91,760	5,279	2,745
49	Nonventilator	N/A	4,247	1,534
50	TOTAL	\$ N/A	9,526	4,279

* (To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
NORWALK MEADOWS NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1083703573

OSHPD Facility Number:
206190331

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
----------	-------------	-----------------	--------------------------------	----------------	--	--------------------------------

PATIENT SUPPLIES

1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 0				\$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	7,025				3,193
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	201,259				91,481
4	Cost of Capital Related (Sch. 5, Ln. 75)	7,343				3,338
5	Property Taxes (Sch. 5, Ln. 75)	985				448
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	401				182
7	Professional Liability Insurance (Sch. 6, Ln. 75)	3,507				1,594
8	Quality Assurance Fees (Sch. 6, Ln. 75)	10,343				4,702
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	37,474				17,034
11	Total Patient Supplies Ancillary Service	\$ 268,336	\$ 288,961	0.928625	\$ 131,346	\$ 121,971

SPECIALIZED SUPPORT SURFACES

12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	0				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	0				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	0				0
16	Property Taxes (Sch. 5, Ln. 77)	0				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	0				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	0				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	0				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	0				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

PHYSICAL THERAPY

23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 0				\$ 0
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	17,329				2,430
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	947,041				132,825
26	Cost of Capital Related (Sch. 5, Ln. 80)	11,349				1,592
27	Property Taxes (Sch. 5, Ln. 80)	1,523				214
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	1,808				254
29	Professional Liability Insurance (Sch. 6, Ln. 80)	15,821				2,219
30	Quality Assurance Fees (Sch. 6, Ln. 80)	46,664				6,545
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	169,064				23,712
33	Total Physical Therapy Ancillary Service	\$ 1,210,599	\$ 2,000,818	0.605052	\$ 280,621	\$ 169,790

RESPIRATORY THERAPY

34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 673,508				\$ 614,577
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	11,044				10,077
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	148,986				135,950
37	Cost of Capital Related (Sch. 5, Ln. 81)	3,945				3,600
38	Property Taxes (Sch. 5, Ln. 81)	529				483
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	1,550				1,415
40	Professional Liability Insurance (Sch. 6, Ln. 81)	13,567				12,380
41	Quality Assurance Fees (Sch. 6, Ln. 81)	40,016				36,514
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	144,977				132,292
44	Total Respiratory Ancillary Service	\$ 1,038,122	\$ 613,587	1.691891	\$ 559,899	\$ 947,288

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
NORWALK MEADOWS NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1083703573

OSHPD Facility Number:
206190331

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
----------	-------------	-----------------	--------------------------------	----------------	--	--------------------------------

OCCUPATIONAL THERAPY

45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 912				\$ 126
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	13,285				1,830
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	866,769				119,416
48	Cost of Capital Related (Sch. 5, Ln. 82)	6,574				906
49	Property Taxes (Sch. 5, Ln. 82)	882				122
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	1,644				226
51	Professional Liability Insurance (Sch. 6, Ln. 82)	14,383				1,982
52	Quality Assurance Fees (Sch. 6, Ln. 82)	42,423				5,845
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	153,698				21,175
55	Total Occupational Therapy Ancillary Service	\$ 1,100,569	\$ 1,923,029	0.572310	\$ 264,938	\$ 151,627

SPEECH PATHOLOGY

56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 0				\$ 0
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	1,152				167
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	64,188				9,317
59	Cost of Capital Related (Sch. 5, Ln. 83)	737				107
60	Property Taxes (Sch. 5, Ln. 83)	99				14
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	122				18
62	Professional Liability Insurance (Sch. 6, Ln. 83)	1,071				156
63	Quality Assurance Fees (Sch. 6, Ln. 83)	3,160				459
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	11,449				1,662
66	Total Speech Pathology Ancillary Service	\$ 81,979	\$ 189,920	0.431649	\$ 27,567	\$ 11,899

PHARMACY

67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	6,533				0
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	486,563				0
70	Cost of Capital Related (Sch. 5, Ln. 85)	2,334				0
71	Property Taxes (Sch. 5, Ln. 85)	313				0
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	917				0
73	Professional Liability Insurance (Sch. 6, Ln. 85)	8,026				0
74	Quality Assurance Fees (Sch. 6, Ln. 85)	23,672				0
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	85,764				0
77	Total Pharmacy Ancillary Service	\$ 614,122	\$ 1,841,946	0.333409	\$ 0	\$ 0

LABORATORY

78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	2,422				1,139
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	180,354				84,808
81	Cost of Capital Related (Sch. 5, Ln. 90)	865				407
82	Property Taxes (Sch. 5, Ln. 90)	116				55
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	340				160
84	Professional Liability Insurance (Sch. 6, Ln. 90)	2,975				1,399
85	Quality Assurance Fees (Sch. 6, Ln. 90)	8,775				4,126
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	31,790				14,949
88	Total Laboratory Ancillary Service	\$ 227,637	\$ 518,757	0.438812	\$ 243,933	\$ 107,041

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
NORWALK MEADOWS NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1083703573

OSHPD Facility Number:
206190331

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
----------	-------------	-----------------	--------------------------------	----------------	--	--------------------------------

HOME HEALTH SERVICES

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

OTHER ANCILLARY SERVICES

100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	5,003				2,120
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	372,568				157,922
103	Cost of Capital Related (Sch. 5, Ln. 100)	1,787				758
104	Property Taxes (Sch. 5, Ln. 100)	240				102
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	702				298
106	Professional Liability Insurance (Sch. 6, Ln. 100)	6,145				2,605
107	Quality Assurance Fees (Sch. 6, Ln. 100)	18,126				7,683
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	65,671				27,836
110	Total Other Ancillary Service	\$ 470,242	\$ 816,570	0.575875	\$ 346,122	\$ 199,323

SUBACUTE CARE ANCILLARY SERVICES

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

TOTAL COST OF ANCILLARY SERVICES

122	Cost of Direct Care - Labor					\$ 614,703
123	Cost of Indirect Care - Labor					20,958
124	Cost of Direct and Indirect Nonlabor					731,718
125	Cost of Capital Related					10,706
126	Property Taxes					1,437
127	CDPH Licensing Fees					2,552
128	Professional Liability Insurance					22,334
129	Quality Assurance Fees					65,873
130	Caregiver Training					0
131	Cost of Administration					238,659
132	Total Cost of Subacute Care Ancillary Services					\$ 1,708,939

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period			NPI		Adjustments
NORWALK MEADOWS NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1083703573		19
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		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$232,614	\$232,614		

Provider Name							Fiscal Period	NPI	Adjustments		
NORWALK MEADOWS NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1083703573	19		
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	81	4	8A-1	81	4	Respiratory Therapy—Other-Nonlabo	\$237,602	(\$91,760)	\$145,842	
	10.5	35	4	8A-1	35	4	Leases and Rentals	21,004	91,760	112,764	
							To reclassify capital related costs for proper cost determination 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
3	10.5	105	1	8A-1	105	1	Skilled Nursing Care—Salaries and Wage:	\$2,443,587	(\$67,241)	\$2,376,346 *	
	10.5	125	1	8A-1	125	1	Subacute Care—Salaries and Wage:	1,234,312	67,241	1,301,553 *	
							To reclassify the wages of the MDS Coordinator pertaining to subacute care for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
4	10.5	105	2	8A-1	105	2	Skilled Nursing Care—Fringe Benefit:	\$687,502	(\$28,174)	\$659,328 *	
	10.5	125	2	8A-1	125	2	Subacute Care—Fringe Benefit:	194,380	28,174	222,554 *	
							To reclassify the fringe benefits of the MDS Coordinator pertaining to subacute care for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
5	10.5	105	1	8A-1	105	1	Skilled Nursing Care—Salaries and Wage:	* \$2,376,346	(\$53,047)	\$2,323,299	
	10.5	125	1	8A-1	125	1	Subacute Care—Salaries and Wage:	* 1,301,553	53,047	1,354,600	
							To reclassify the wages of the Director of Nursing pertaining to subacute care for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
6	10.5	105	2	8A-1	105	2	Skilled Nursing Care—Fringe Benefit:	* \$659,328	(\$21,919)	\$637,409	
	10.5	125	2	8A-1	125	2	Subacute Care—Fringe Benefit:	* 222,554	21,919	244,473	
							To reclassify the fringe benefits of the Director of Nursing pertaining to subacute care for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period		NPI		Adjustments
NORWALK MEADOWS NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1083703573		19
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.					
ADJUSTMENTS TO REPORTED COSTS											
7	10.5	50	4	8A-1	50	4	Interest—Property, Plant, and Equipmen To eliminate interest expense due to insufficient documentatio 42 CFR 413.20, 413.24, and 413.15c CMS Pub. 15-1, Sections 202.2, 2300, and 230d	\$646,529	(\$646,529)	\$0	
8	10.5	55	4	8A-1	55	4	Interest—Other To eliminate interest expense paid to related organizatio 42 CFR 413.17 and 413.15c CMS Pub. 15-1, Sections 218.1 and 100e	\$86,169	(\$52,744)	\$33,425	
9	10.5	165	4	8A-1	165	4	Administration—Other-Nonlabo To eliminate penalties and fines not related to patient car 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2122.1	\$1,294,491	(\$623)	\$1,293,868	

Provider Name							Fiscal Period	NPI		Adjustments
NORWALK MEADOWS NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1083703573		19
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.				
ADJUSTMENTS TO REPORTED PATIENT DAYS										
10	11(2)	105	1	1	12		Skilled Nursing Care—Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	25,835	25	25,860
11	4.1	5	2	1	15		Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal Skilled Nursing Care days to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through November 30, 2013 Reports Dated: January 8, 2014 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	7,527	(50)	7,477
12	N/A			1	16		Skilled Nursing Care—Medi-Cal Managed Care Days To reflect Medi-Cal Managed Care days as indicated in the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	243	243
13	4.3	120	2	Subacute 1	44		Subacute Care—Medi-Cal Patient Days To adjust Medi-Cal patient days to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through November 30, 2013 Reports Dated: January 8, 2014 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	4,339	(60)	4,279

Provider Name							Fiscal Period	NPI		Adjustments	
NORWALK MEADOWS NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1083703573		19	
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>											
14	4.3	100	1	Subacute 1	48		Subacute Care—Ventilator—Total Days	5,300	(21)	5,279	
	4.3	115	1	Subacute 1	49		Subacute Care—Nonventilator—Total Days	4,226	21	4,247	
							To reflect total subacute patient days and to include total ventilator and nonventilator patient days in the audit report.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
							Medi-Cal Subacute Contract No. 06-11-70191				
15	4.3	100	1	Subacute 1	48		Subacute Care—Ventilator—Medi-Cal Days	2,444	301	2,745	
	4.3	115	1	Subacute 1	49		Subacute Care—Nonventilator—Medi-Cal Days	1,895	(361)	1,534	
							To reflect subacute ventilator and nonventilator Medi-Cal patient days based on the following Fiscal Intermediary payment data:				
							Service Period: January 1, 2012 through December 31, 2012				
							Payment Period: January 1, 2012 through November 30, 2013				
							Reports Dated: January 8, 2014				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
							Medi-Cal Subacute Contract No. 06-11-70191				

Provider Name							Fiscal Period		NPI		Adjustments
NORWALK MEADOWS NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1083703573		19
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 OTHER MATTERS</u>											
16	N/A			1	14		Medi-Cal Overpayments—Skilled Nursing Care To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1	\$0	\$19,277	\$19,277 *	
17	N/A			1	14		Medi-Cal Overpayments—Skilled Nursing Care To recover outstanding Medi-Cal credit balances. CCR, Title 22, Section 51458.1	* \$19,277	\$69,171	\$88,448	
18	N/A			Subacute 1	48		Ventilator Equipment Cost—Subacute Care To reflect adult subacute ventilator equipment cost in the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Contract No. 06-11-70191	\$0	\$91,760	\$91,760	
19	N/A			Subacute 1	41		Contracted Number of Adult Subacute Care Beds To reflect contracted Subacute Care and Skilled Nursing Care beds in the Medi-Cal audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Contract No. 06-11-70191	0	22	22	

*Balance carried forward from prior/to subsequent adjustments