

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

**NORTHGATE CONVALESCENT HOSPITAL
SAN RAFAEL, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1205828373**

**FISCAL PERIOD ENDED
DECEMBER 31, 2010**

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

**Section Chief: Louise Wong
Audit Supervisor: Jesse Duran
Auditor: Maria Bernardez**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 23, 2012

Michelle Lewis
Accounting Supervisor
Foresight Management Services
56343 Via Serbelloni
Macomb, MI 48042

In the Matter of:

NORTHGATE CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1205828373
FISCAL PERIOD ENDED DECEMBER 31, 2010
CASE/APPEAL NUMBER NF12-1210-1050B-CM

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated June 27, 2012, from the informal hearing, the following revisions are made to the Medi-Cal audit report dated May 16, 2012.

SUMMARY OF REVISIONS

<u>SKILLED NURSING CARE</u>	<u>COST</u>	<u>COST PER DAY</u>
Audited Cost and Cost Per Day	\$ 3,963,195	\$ 219.40
Revision	<u>57,684</u>	<u>3.19</u>
Revised Cost and Cost Per Day	\$ <u>4,020,879</u>	\$ <u>222.59</u>
 <u>MEDI-CAL OVERPAYMENTS</u>		
Audited Amount Due State		\$ 2,712
Revision		<u>0</u>
Revised Amount Due State		\$ <u>2,712</u>

Enclosed are the revised schedules detailing the results of the recomputation.

A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount due the State or owed to the provider (including interest as

Michelle Lewis
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prescribed by law) will be forwarded to the provider by the fiscal intermediary. Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

If you have any questions in regarding this report, you may call the Audits Section-Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

cc: Evie Correa, Chief
Audit Review and Analysis Section
Department of Health Care Services
1500 Capitol Avenue, Suite 72.620
MS 2109
P.O. Box 997413
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Long Term Care System Development Unit
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John Melton, Chief
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Sacramento, CA 95814

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
NORTHGATE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1205828373

OSHPD Facility No.:
206212623

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ 1,909,992	\$ 1,909,992	\$ 105.73
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ 514,383	\$ 514,383	\$ 28.48
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ 356,203	\$ 356,203	\$ 19.72
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ 551,072	\$ 551,072	\$ 30.51
5	Property Taxes (Sch. 5, Ln. 105)	\$ 41,156	\$ 41,156	\$ 2.28
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ 14,160	\$ 14,160	\$ 0.78
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ 21,176	\$ 21,176	\$ 1.17
8	Caregiver Training (Sch. 6, Ln. 105)	\$ 0	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ 204,790	\$ 204,790	\$ 11.34
10	Cost of Administration (Sch. 6, Ln. 105)	\$ 350,263	\$ 407,947	\$ 22.58
11	Cost of Routine Service/Audited Total Costs	\$ 3,963,195	\$ 4,020,879	\$ 222.59
12	Total Patient Days (Rev)	18,064	18,064	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 219.40	\$ 222.59	
14	Overpayments (Rev)	\$ (2,712)	\$ (2,712)	
15	Medi-Cal Days (Rev)	14,541	14,541	
16	Medi-Cal Managed Care Days (Rev)	0	0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Rev)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Rev)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Rev)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Rev)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Rev)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Rev)	\$	\$ 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 REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
NORTHGATE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1205828373

OSHPD Facility No.:
206212623

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED 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. 42 + Ln. 43)	\$ 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 (Rev)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Rev)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Rev)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Rev)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Rev)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Rev)	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
NORTHGATE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1205828373

OSHPD Facility No.:
206212623

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	\$ 41,684	\$ 41,684		
160	Activities	69,111		\$ 69,111	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,799,197	41,684	69,111	1,909,992
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	\$ 1,909,992	\$ 41,684	\$ 69,111	\$ 1,909,992

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
NORTHGATE CONVALESCENT HOSPITAL

Provider NPI:
1205828373

OSHPD Facility Number:
206212623

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	\$ 42,994	\$ 42,994										
010	Housekeeping	95,509	-	\$ 95,509									
060	Laundry and Linen	63,673	2,711	6,023	\$ 72,407								
065	Dietary	271,723	2,356	5,233	0	\$ 279,312							
155	Social Services	N/A	1,036	2,302	0	0	\$ 3,338						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	2,627	5,835	0	0	0	0		\$ 8,462	\$ 8,462		
166	Medical Records	27,079	90	201	0	0	0	0		27,370		\$ 27,370	
170	Inservice Education - Nursing	26,633	0	0	0	0	0	0	\$ 26,633				
ANCILLARY SERVICES													
075	Patient Supplies		1,711	3,801	0	0	0	0	0	5,512	118	381	\$ 6,012
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		765	1,700	0	0	0	0	0	2,465	122	393	2,979
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		404	897	0	0	0	0	0	1,300	74	239	1,613
083	Speech Pathology		169	375	0	0	0	0	0	543	38	123	704
085	Pharmacy		488	1,084	0	0	0	0	0	1,572	65	210	1,847
090	Laboratory		0	0	0	0	0	0	0	0	7	24	31
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	5	15	20
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		30,637	68,058	72,407	279,312	3,338	0	26,633	480,385	8,029	25,968	514,383 *
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	5	17	23
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 527,611	\$ 42,994	\$ 95,509	\$ 72,407	\$ 279,312	\$ 3,338	\$ -	\$ 26,633	\$ 491,779	\$ 8,462	\$ 27,370	\$ 527,611

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
NORTHGATE CONVALESCENT HOSPITAL

Provider NPI:
1205828373

OSHPD Facility Number:
206212623

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	\$ 122,842	\$ 122,842										
010	Housekeeping	27,537	0	\$ 27,537									
060	Laundry and Linen	18,619	7,746	1,736	\$ 28,102								
065	Dietary	142,199	6,731	1,509	0	\$ 150,439							
155	Social Services	0	2,961	664	0	0	\$ 3,625						
160	Activities	4,815	0	0	0	0	0	\$ 4,815					
165	Administration	N/A	7,505	1,682	0	0	0	0		\$ 9,188	\$ 9,188		
166	Medical Records	585	258	58	0	0	0	0		901		\$ 901	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	11,069	4,889	1,096	0	0	0	0	0	17,054	128	13	\$ 17,194
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	33,130	2,186	490	0	0	0	0	0	35,806	132	13	35,951
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	21,433	1,153	259	0	0	0	0	0	22,845	80	8	22,933
083	Speech Pathology	11,874	482	108	0	0	0	0	0	12,464	41	4	12,509
085	Pharmacy	15,950	1,394	313	0	0	0	0	0	17,657	70	7	17,734
090	Laboratory	2,987	0	0	0	0	0	0	0	2,987	8	1	2,996
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	1,940	0	0	0	0	0	0	0	1,940	5	1	1,946
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	52,493	87,535	19,622	28,102	150,439	3,625	4,815	0	346,631	8,717	855	356,203 *
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	2,212	0	0	0	0	0	0	0	2,212	6	1	2,218
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 469,685	\$ 122,842	\$ 27,537	\$ 28,102	\$ 150,439	\$ 3,625	\$ 4,815	\$ -	\$ 459,596	\$ 9,188	\$ 901	\$ 469,685

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
NORTHGATE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1205828373

OSHPD Facility Number:
206212623

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 602,591	93%							
	Property Tax (line 40)	45,004	7%	\$ 647,595						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			40,838	0	0	\$ 40,838			
065	Dietary			35,483	0	0	0	\$ 35,483		
155	Social Services			15,609	0	0	0	0	\$ 15,609	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			39,567	0	0	0	0	0	0
166	Medical Records			1,361	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			25,773	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			11,525	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			6,080	0	0	0	0	0	0
083	Speech Pathology			2,541	0	0	0	0	0	0
085	Pharmacy			7,351	0	0	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			461,466	0	0	40,838	35,483	15,609	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 647,595	100%	\$ 647,595	\$ -	\$ -	\$ 40,838	\$ 35,483	\$ 15,609	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
NORTHGATE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1205828373

OSHPD Facility Number:
206212623

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 93% Of Total	Property Tax 7% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 602,591	93%							
	Property Tax (line 40)	45,004	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 39,567	\$ 39,567				
166	Medical Records				1,361		\$ 1,361			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	25,773	552	19	\$ 26,344	\$ 24,513	\$ 1,831
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	11,525	568	20	12,113	11,271	842
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	6,080	345	12	6,437	5,990	447
083	Speech Pathology			0	2,541	177	6	2,725	2,535	189
085	Pharmacy			0	7,351	303	10	7,664	7,132	533
090	Laboratory			0	0	34	1	35	33	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	22	1	23	21	2
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	553,396	37,541	1,292	592,228	551,072	41,156
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	25	1	26	24	2
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 647,595	100%	\$ -	\$ 606,667	\$ 39,567	\$ 1,361	\$ 647,595	\$ 602,591	\$ 45,004

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
NORTHGATE CONVALESCENT HOSPITAL

Provider NPI:
1205828373

OSHPD Facility Number:
206212623

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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. 63% of Total	CDPH Licensing Fees 2% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 18,155												
055	Interest - Other	30,074												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	381,741												
	Total Costs Allocable as Administration	429,970	63%											
167	CDPH Licensing Fees	14,924	2%											
168	Professional Liability Insurance	22,319	3%											
169	Quality Assurance Fees	215,845	32%											
174	Caregiver Training	0	0%											
	Total	683,058	100%						\$ 683,058					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 5,512	\$ 17,054	\$ 25,773	\$ 48,339	9,521	\$ 5,993	\$ 208	\$ 311	\$ 3,009	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	2,465	35,806	11,525	49,797	9,808	6,174	214	320	3,099	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,300	22,845	6,080	30,226	5,953	3,747	130	195	1,881	0
083	Speech Pathology			0	543	12,464	2,541	15,549	3,062	1,928	67	100	968	0
085	Pharmacy			0	1,572	17,657	7,351	26,580	5,235	3,295	114	171	1,654	0
090	Laboratory			0	0	2,987	0	2,987	588	370	13	19	186	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1,940	0	1,940	382	241	8	12	121	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			1,909,992	480,385	346,631	553,396	3,290,404	648,073	407,947	14,160	21,176	204,790	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	2,212	0	2,212	436	274	10	14	138	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 683,058		\$ 1,909,992	\$ 491,779	\$ 459,596	\$ 606,667	\$ 3,468,033	\$ 683,058					
	Total Administrative Costs							\$ 683,058		\$ 429,970	\$ 14,924	\$ 22,319	\$ 215,845	\$ -
	Unit Cost Multiplier							0.19695833						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 35,832	\$ 10,089	\$ 40,928	\$ 86,850						
	TOTAL FACILITY COSTS							\$ 4,237,941						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
NORTHGATE CONVALESCENT HOSPITAL

Provider NPI:
1205828373

OSHPD Facility Number:
206212623

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (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										
010	Housekeeping										
060	Laundry and Linen	450	450	450							
065	Dietary	391	391	391							
155	Social Services	172	172	172							
160	Activities										
165	Administration	436	436	436							
166	Medical Records	15	15	15							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	284	284	284						48,339	48,339
077	Specialized Support Surfaces									0	0
080	Physical Therapy	127	127	127						49,797	49,797
081	Respiratory Therapy									0	0
082	Occupational Therapy	67	67	67						30,226	30,226
083	Speech Pathology	28	28	28						15,549	15,549
085	Pharmacy	81	81	81						26,580	26,580
090	Laboratory									2,987	2,987
095	Home Health Services									0	0
100	Other Ancillary Services									1,940	1,940
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,085	5,085	5,085	178,830	53,649	1,851,690	1,851,690	1,851,690	3,290,404	3,290,404
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									2,212	2,212
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	7,136	7,136	7,136	178,830	53,649	1,851,690	1,851,690	1,851,690	3,468,033	3,468,033
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 41,684 0.022511327	\$ 69,111 0.037323202			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 42,994 6.02494395	\$ 95,509 13.38410874	\$ 72,407 0.40489333	\$ 279,312 5.20628417	\$ 3,338 0.00180287	\$ - 0.00000000	\$ 26,633 0.01438308	\$ 8,462 0.00244010	\$ 27,370 0.00789212
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 122,842 17.21440583	\$ 27,537 3.85888453	\$ 28,102 0.15714355	\$ 150,439 2.80412788	\$ 3,625 0.00195746	\$ 4,815 0.00260033	\$ - 0.00000000	\$ 9,188 0.00264933	\$ 901 0.00025983
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 647,595 90.75042040	\$ - 0.00000000	\$ - 0.00000000	\$ 40,838 0.22836039	\$ 35,483 0.66139936	\$ 15,609 0.00842964	\$ - 0.00000000	\$ - 0.00000000	\$ 39,567 0.01140911	\$ 1,361 0.00039252

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
NORTHGATE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1205828373

OSHPD Facility Number:
206212623

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 30,322	\$ 0	\$ 30,322	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,672	0	12,672	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	122,842	0	122,842	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 165,836	\$ 0	\$ 165,836	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	95,509	0	95,509	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	27,537	0	27,537	(Sch 4)
010		Housekeeping - Total	6300	\$ 123,046	\$ 0	\$ 123,046	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	9,131	0	9,131	(Sch 5)
025		Depreciation: Equipment	7140	9,031	0	9,031	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	2,265	0	2,265	(Sch 5)
035		Leases and Rentals	7200	582,164	0	582,164	(Sch 5)
040		Property Taxes	7300	45,004	0	45,004	(Sch 5)
045		Property Insurance	7400	18,155	0	18,155	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 30,074	\$ 0	\$ 30,074	(Sch 6)
057		Subtotal 005 - 055		\$ 984,706	\$ 0	\$ 984,706	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	63,673	0	63,673	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	18,619	0	18,619	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 82,292	\$ 0	\$ 82,292	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 188,686	\$ 0	\$ 188,686	(Sch 3)
065	.20-.39	Fringe Benefits	6500	83,037	0	83,037	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	142,199	0	142,199	(Sch 4)
065		Dietary - Total	6500	\$ 413,922	\$ 0	\$ 413,922	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	11,069	0	11,069	(Sch 4)
075		Patient Supplies - Total	8100	\$ 11,069	\$ 0	\$ 11,069	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
NORTHGATE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1205828373

OSHPD Facility Number:
206212623

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	33,130	0	33,130	(Sch 4)
080		Physical Therapy - Total	8200	\$ 33,130	\$ 0	\$ 33,130	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	21,433	0	21,433	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 21,433	\$ 0	\$ 21,433	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	11,874	0	11,874	(Sch 4)
083		Speech Pathology - Total	8280	\$ 11,874	\$ 0	\$ 11,874	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	15,950	0	15,950	(Sch 4)
085		Pharmacy - Total	8300	\$ 15,950	\$ 0	\$ 15,950	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	2,987	0	2,987	(Sch 4)
090		Laboratory - Total	8400	\$ 2,987	\$ 0	\$ 2,987	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	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	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	1,940	0	1,940	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 1,940	\$ 0	\$ 1,940	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
NORTHGATE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1205828373

OSHPD Facility Number:
206212623

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 98,383	\$ 0	\$ 98,383	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,253,350	\$ 0	\$ 1,253,350	(Sch 2)
105	.20-.39	Fringe Benefits	6110	537,154	0	537,154	(Sch 2)
105	.49	Agency Staff	6110	8,693	0	8,693	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	52,493	0	52,493	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,851,690	\$ 0	\$ 1,851,690	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	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	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
NORTHGATE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1205828373

OSHPD Facility Number:
206212623

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	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	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	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	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	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	\$ 0
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	2,212	0	2,212
140		Beauty and Barber - Total	8900	\$ 2,212	\$ 0	\$ 2,212
						(Sch 2)
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
146		Subtotal 105 - 145		\$ 1,853,902	\$ 0	\$ 1,853,902
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 28,954	\$ 0	\$ 28,954
155	.20-.39	Fringe Benefits	6600	12,730	0	12,730
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	0	0	0
155		Social Services - Total	6600	\$ 41,684	\$ 0	\$ 41,684
						(Sch 2)

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
NORTHGATE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1205828373

OSHPD Facility Number:
206212623

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 49,107	\$ 0	\$ 49,107	(Sch 2)
160	.20-.39	Fringe Benefits	6700	20,004	0	20,004	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,815	0	4,815	(Sch 4)
160		Activities - Total	6700	\$ 73,926	\$ 0	\$ 73,926	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 87,151	\$ 0	\$ 87,151	(Sch 6)
165	.20-.39	Fringe Benefits	6900	30,172	0	30,172	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	203,620	60,798	264,418	(Sch 6)
165		Administration - Total	6900	\$ 320,943	\$ 60,798	\$ 381,741	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 19,660	\$ 0	\$ 19,660	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,419	0	7,419	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	585	0	585	(Sch 4)
166		Medical Records - Total	6900	\$ 27,664	\$ 0	\$ 27,664	
167		CDPH Licensing Fees	6900	\$ 14,924	\$ 0	\$ 14,924	(Sch 6)
168		Professional Liability Insurance	6900	\$ 22,319	\$ 0	\$ 22,319	(Sch 6)
169		Quality Assurance Fees	6900	\$ 215,845	\$ 0	\$ 215,845	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 19,547	\$ 0	\$ 19,547	(Sch 3)
170	.20-.39	Fringe Benefits	6800	7,086	0	7,086	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 26,633	\$ 0	\$ 26,633	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 743,938	\$ 60,798	\$ 804,736	
200		Total		\$ 4,177,143	\$ 60,798	\$ 4,237,941	

Provider Name:
NORTHGATE CONVALESCENT HOSPITAL

Provider NPI:
1205828373

OSHPD Facility Number:
206212623

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	\$60,798	60,798	0	0	0	0	0	0
			(To Sch 8)							

Provider Name							Fiscal Period	Provider NPI	Revision	
NORTHGATE CONVALESCENT HOSPITAL							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1205828373	1	
Report References							Explanation of Revisions	As Audited	Increase (Decrease)	As Revised
Audit Report			Revised Report							
Rev. No.	Sch.	Line	Col.	Sch.	Line	Sub No.				
<u>REVISION TO AUDITED COSTS</u>										
1	8	165		8A-1	165	4	Administration - Other - Nonlabor To revise home office cost adjustment to agree with amended home office audit report, in accordance with Report of Findings dated June 27, 2012 from the informal appeal, Case No. NF12-1210-1050B-CM Issue No. 1.	\$203,620	\$60,798	\$264,418