

**REPORT  
ON THE  
RATE SETTING AUDIT**

**AUTUMN HILLS HEALTH CARE CENTER  
GLENDALE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1659343192**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick  
Audit Supervisor: Kelly Ostrom  
Auditors: Douglas Evans, Kristen Bone, Valentina Lukovtseva, Phil Perrone**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 27, 2013

Trish Kelly  
Vice President of Reimbursement  
Fundamental Administrative Services, LLC  
920 Ridgebrook Road  
Sparks, MD 21152

AUTUMN HILLS HEALTH CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1659343192  
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$35,099, which resulted from Medi-Cal overpayments

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

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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.

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If you have questions regarding this report, you may call the Audits Section—  
Sacramento at (916) 650-6994.

**Original Signed By**

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

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
AUTUMN HILLS HEALTH CARE CENTER

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

Provider NPI:  
1659343192

OSHPD Facility No.:  
206190320

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,998,272	\$ 84.95
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 763,625	\$ 21.64
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 580,705	\$ 16.45
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 894,272	\$ 25.34
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 108,827	\$ 3.08
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 23,872	\$ 0.68
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 8,228	\$ 0.23
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 357,219	\$ 10.12
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 817,682	\$ 23.17
11	Cost of Routine Service/Audited Total Costs	\$ 6,693,268.00	\$ 6,552,703	\$ 185.67
12	Total Patient Days (Adj 13 )	35,282	35,293	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 189.71	\$ 185.67	
14	Overpayments (Adj 15,16,17,18 )	\$ 0	\$ 35,099	
15	Medi-Cal Days (Adj 14 )	22,602	23,547	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

**Provider Name:**  
AUTUMN HILLS HEALTH CARE CENTER

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

**Provider NPI:**  
1659343192

**OSHPD Facility No.:**  
206190320

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
<b>TRANSITIONAL INPATIENT CARE</b>				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj )		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj )		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj )	\$	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 12,022	
58	Total Patient Days (Adj )		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj )	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
AUTUMN HILLS HEALTH CARE CENTER

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

**Provider NPI:**  
1659343192

**OSHPD Facility No.:**  
206190320

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 92,217	\$ 92,217		
160	Activities	101,743		\$ 101,743	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	3,722	0	0	3,722
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	736,950	0	0	736,950
081	Respiratory Therapy	109	0	0	109
082	Occupational Therapy	303,895	0	0	303,895
083	Speech Pathology	63,558	0	0	63,558
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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	2,804,874	91,950	101,448	2,998,272 *
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	8,464	267	295	9,026 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 4,115,532</b>	<b>\$ 92,217</b>	<b>\$ 101,743</b>	<b>\$ 4,115,532</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
AUTUMN HILLS HEALTH CARE CENTER

Provider NPI:  
1659343192

OSHPD Facility Number:  
206190320

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 30,408	\$ 30,408										
010	Housekeeping	173,654	166	\$ 173,820									
060	Laundry and Linen	99,825	902	5,185	\$ 105,912								
065	Dietary	333,245	2,682	15,413	0	\$ 351,339							
155	Social Services	N/A	185	1,065	0	0	\$ 1,251						
160	Activities	N/A	1,462	8,401	0	0	0	\$ 9,863					
165	Administration	N/A	1,742	10,015	0	0	0	0		\$ 11,757	\$ 11,757		
166	Medical Records	69,150	251	1,441	0	0	0	0		70,841		\$ 70,841	
170	Inservice Education - Nursing	97,218	0	0	0	0	0	0	\$ 97,218				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		281	1,613	0	0	0	0	0	1,894	67	403	\$ 2,364
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	38	228	266
080	Physical Therapy		2,125	12,216	0	0	0	0	0	14,342	1,422	8,567	24,331
081	Respiratory Therapy		0	0	0	0	0	0	0	0	14	85	99
082	Occupational Therapy		0	0	0	0	0	0	0	0	620	3,735	4,355
083	Speech Pathology		0	0	0	0	0	0	0	0	107	642	749
085	Pharmacy		113	649	0	0	0	0	0	762	516	3,110	4,389
090	Laboratory		0	0	0	0	0	0	0	0	51	310	361
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	40	240	280
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		20,293	116,634	105,912	351,339	1,247	9,834	96,936	702,196	8,744	52,685	763,625 *
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	4	29	282	314	16	97	426 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		185	1,065	0	0	0	0	0	1,251	23	136	1,410
145	Other Nonreimbursable		21	122	0	0	0	0	0	143	100	602	845
	<b>TOTAL</b>	<b>\$ 803,500</b>	<b>\$ 30,408</b>	<b>\$ 173,820</b>	<b>\$ 105,912</b>	<b>\$ 351,339</b>	<b>\$ 1,251</b>	<b>\$ 9,863</b>	<b>\$ 97,218</b>	<b>\$ 720,902</b>	<b>\$ 11,757</b>	<b>\$ 70,841</b>	<b>\$ 803,500</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
AUTUMN HILLS HEALTH CARE CENTER

Provider NPI:  
1659343192

OSHPD Facility Number:  
206190320

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 170,701	\$ 170,701										
010	Housekeeping	18,544	932	\$ 19,476									
060	Laundry and Linen	17,249	5,064	581	\$ 22,894								
065	Dietary	272,429	15,053	1,727	0	\$ 289,209							
155	Social Services	0	1,041	119	0	0	\$ 1,160						
160	Activities	7,190	8,206	941	0	0	0	\$ 16,337					
165	Administration	N/A	9,781	1,122	0	0	0	0		\$ 10,903	\$ 10,903		
166	Medical Records	7,045	1,407	161	0	0	0	0		8,614		\$ 8,614	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	22,100	1,576	181	0	0	0	0	0	23,856	62	49	\$ 23,968
077	Specialized Support Surfaces	22,557	0	0	0	0	0	0	0	22,557	35	28	22,620
080	Physical Therapy	4,430	11,932	1,369	0	0	0	0	0	17,731	1,319	1,042	20,091
081	Respiratory Therapy	8,310	0	0	0	0	0	0	0	8,310	13	10	8,333
082	Occupational Therapy	65,836	0	0	0	0	0	0	0	65,836	575	454	66,865
083	Speech Pathology	0	0	0	0	0	0	0	0	0	99	78	177
085	Pharmacy	302,193	634	73	0	0	0	0	0	302,900	479	378	303,757
090	Laboratory	30,661	0	0	0	0	0	0	0	30,661	48	38	30,746
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	23,748	0	0	0	0	0	0	0	23,748	37	29	23,814
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	109,656	113,916	13,068	22,894	289,209	1,157	16,290	0	566,190	8,109	6,406	580,705 *
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	3	47	0	51	15	12	77 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	4,203	1,041	119	0	0	0	0	0	5,363	21	17	5,401
145	Other Nonreimbursable	58,505	119	14	0	0	0	0	0	58,638	93	73	58,803
	<b>TOTAL</b>	<b>\$ 1,145,357</b>	<b>\$ 170,701</b>	<b>\$ 19,476</b>	<b>\$ 22,894</b>	<b>\$ 289,209</b>	<b>\$ 1,160</b>	<b>\$ 16,337</b>	<b>\$ -</b>	<b>\$ 1,125,840</b>	<b>\$ 10,903</b>	<b>\$ 8,614</b>	<b>\$ 1,145,357</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
AUTUMN HILLS HEALTH CARE CENTER

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

Provider NPI:  
1659343192

OSHPD Facility Number:  
206190320

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 1,001,623	89%							
	Property Tax (line 40)	121,891	11%	\$ 1,123,514						
005	Plant Operations and Maintenance			76,016	\$ 76,016					
010	Housekeeping			5,716	415	\$ 6,131				
060	Laundry and Linen			31,075	2,255	183	\$ 33,513			
065	Dietary			92,374	6,704	544	0	\$ 99,622		
155	Social Services			6,385	463	38	0	0	\$ 6,886	
160	Activities			50,353	3,654	296	0	0	0	\$ 54,303
165	Administration			60,022	4,356	353	0	0	0	0
166	Medical Records			8,635	627	51	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			9,669	702	57	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			73,218	5,313	431	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			3,892	282	23	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			699,042	50,729	4,114	33,513	99,622	6,866	54,146
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	20	157
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			6,385	463	38	0	0	0	0
145	Other Nonreimbursable			730	53	4	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,123,514</b>	<b>100%</b>	<b>\$ 1,123,514</b>	<b>\$ 76,016</b>	<b>\$ 6,131</b>	<b>\$ 33,513</b>	<b>\$ 99,622</b>	<b>\$ 6,886</b>	<b>\$ 54,303</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
AUTUMN HILLS HEALTH CARE CENTER

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

Provider NPI:  
1659343192

OSHPD Facility Number:  
206190320

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 89% Of Total	Property Tax 11% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 1,001,623	89%							
	Property Tax (line 40)	121,891	11%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 64,731	\$ 64,731				
166	Medical Records				9,313		\$ 9,313			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	10,428	368	53	\$ 10,849	\$ 9,672	\$ 1,177
077	Specialized Support Surfaces			0	0	208	30	238	212	26
080	Physical Therapy			0	78,963	7,828	1,126	87,917	78,379	9,538
081	Respiratory Therapy			0	0	78	11	89	79	10
082	Occupational Therapy			0	0	3,413	491	3,904	3,481	424
083	Speech Pathology			0	0	587	84	671	598	73
085	Pharmacy			0	4,197	2,842	409	7,448	6,640	808
090	Laboratory			0	0	283	41	324	289	35
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	219	32	251	224	27
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	948,032	48,141	6,926	1,003,099	894,272	108,827
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	177	88	13	278	248	30
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	6,886	125	18	7,029	6,266	763
145	Other Nonreimbursable			0	787	550	79	1,416	1,262	154
	<b>TOTAL</b>	\$ 1,123,514	100%	\$ -	\$ 1,049,470	\$ 64,731	\$ 9,313	\$ 1,123,514	\$ 1,001,623	\$ 121,891

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
AUTUMN HILLS HEALTH CARE CENTER

Provider NPI:  
1659343192

OSHPD Facility Number:  
206190320

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 68% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 1% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 29,204												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,070,263												
	Total Costs Allocable as Administration	1,099,467	68%											
167	CDPH Licensing Fees	32,099	2%											
168	Professional Liability Insurance	11,063	1%											
169	Quality Assurance Fees	480,322	30%											
174	Caregiver Training	0	0%											
	Total	1,622,951	100%						\$ 1,622,951					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 3,722	\$ 1,894	\$ 23,856	\$ 10,428	\$ 39,900	9,235	\$ 6,257	\$ 183	\$ 63	\$ 2,733	\$ -
077	Specialized Support Surfaces			0	0	22,557	0	22,557	5,221	3,537	103	36	1,545	0
080	Physical Therapy			736,950	14,342	17,731	78,963	847,985	196,276	132,967	3,882	1,338	58,089	0
081	Respiratory Therapy			109	0	8,310	0	8,419	1,949	1,320	39	13	577	0
082	Occupational Therapy			303,895	0	65,836	0	369,731	85,579	57,975	1,693	583	25,327	0
083	Speech Pathology			63,558	0	0	0	63,558	14,711	9,966	291	100	4,354	0
085	Pharmacy			0	762	302,900	4,197	307,860	71,258	48,274	1,409	486	21,089	0
090	Laboratory			0	0	30,661	0	30,661	7,097	4,808	140	48	2,100	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	23,748	0	23,748	5,497	3,724	109	37	1,627	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			2,998,272	702,196	566,190	948,032	5,214,690	1,207,002	817,682	23,872	8,228	357,219	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			9,026	314	51	177	9,567	2,214	1,500	44	15	655	0*
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,251	5,363	6,886	13,500	3,125	2,117	62	21	925	0
145	Other Nonreimbursable			0	143	58,638	787	59,568	13,788	9,340	273	94	4,081	0
	<b>SUBTOTAL</b>	\$ 1,622,951		\$ 4,115,532	\$ 720,902	\$ 1,125,840	\$ 1,049,470	\$ 7,011,744	\$ 1,622,951					
	Total Administrative Costs							\$ 1,622,951		\$ 1,099,467	\$ 32,099	\$ 11,063	\$ 480,322	\$ -
	Unit Cost Multiplier							0.23146183						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 82,598	\$ 19,517	\$ 74,044	\$ 176,159							
	<b>TOTAL FACILITY COSTS</b>							\$ 8,810,854						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
AUTUMN HILLS HEALTH CARE CENTER

Provider NPI:  
1659343192

OSHPD Facility Number:  
206190320

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 12)	Plant Ops (SQ FT) 5 (Adj 12)	Hskpng (SQ FT) 10 (Adj 12)	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Svcs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	1,250									
010	Housekeeping	94	94								
060	Laundry and Linen	511	511	511							
065	Dietary	1,519	1,519	1,519							
155	Social Services	105	105	105							
160	Activities	828	828	828							
165	Administration	987	987	987							
166	Medical Records	142	142	142							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	159	159	159						39,900	39,900
077	Specialized Support Surfaces									22,557	22,557
080	Physical Therapy	1,204	1,204	1,204						847,985	847,985
081	Respiratory Therapy									8,419	8,419
082	Occupational Therapy	0	0	0						369,731	369,731
083	Speech Pathology	0	0	0						63,558	63,558
085	Pharmacy	64	64	64						307,860	307,860
090	Laboratory									30,661	30,661
095	Home Health Services									0	0
100	Other Ancillary Services									23,748	23,748
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	11,495	11,495	11,495	348,400	104,520	2,914,530	2,914,530	2,914,530	5,214,690	5,214,690
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						8,464	8,464	8,464	9,567	9,567
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	105	105	105						13,500	13,500
145	Other Nonreimbursable	12	12	12						59,568	59,568
	<b>TOTAL STATISTICS</b>	<b>18,475</b>	<b>17,225</b>	<b>17,131</b>	<b>348,400</b>	<b>104,520</b>	<b>2,922,994</b>	<b>2,922,994</b>	<b>2,922,994</b>	<b>7,011,744</b>	<b>7,011,744</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 92,217	\$ 101,743			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.031548816	0.034807803			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 30,408	\$ 173,820	\$ 105,912	\$ 351,339	\$ 1,251	\$ 9,863	\$ 97,218	\$ 11,757	\$ 70,841
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		1.76534107	10.14651463	0.30399529	3.36145340	0.00042790	0.00337429	0.03325973	0.00167676	0.01010326
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 170,701	\$ 19,476	\$ 22,894	\$ 289,209	\$ 1,160	\$ 16,337	\$ -	\$ 10,903	\$ 8,614
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		9.91007257	1.13685989	0.06571178	2.76702344	0.00039683	0.00558908	0.00000000	0.00155501	0.00122846
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 1,123,514	\$ 76,016	\$ 6,131	\$ 33,513	\$ 99,622	\$ 6,886	\$ 54,303	\$ -	\$ 64,731	\$ 9,313
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	60.81266577	4.41311072	0.35790222	0.09619191	0.95313441	0.00235590	0.01857797	0.00000000	0.00923181	0.00132818

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
AUTUMN HILLS HEALTH CARE CENTER

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

Provider NPI:  
1659343192

OSHPD Facility Number:  
206190320

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	\$ 25,519	\$ 0	\$ 25,519	(Sch 3)
005	.20-.39	Fringe Benefits	6200	4,889	0	4,889	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	170,701	0	170,701	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 201,109	\$ 0	\$ 201,109	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 133,246	\$ 0	\$ 133,246	(Sch 3)
010	.20-.39	Fringe Benefits	6300	40,408	0	40,408	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	18,544	0	18,544	(Sch 4)
010		Housekeeping - Total	6300	\$ 192,198	\$ 0	\$ 192,198	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ (512)	\$ 512	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140		0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	996,839	4,784	1,001,623	(Sch 5)
040		Property Taxes	7300	121,891	0	121,891	(Sch 5)
045		Property Insurance	7400	29,204	0	29,204	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,540,729	\$ 5,296	\$ 1,546,025	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 78,183	\$ 0	\$ 78,183	(Sch 3)
060	.20-.39	Fringe Benefits	6400	21,642	0	21,642	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,249	0	17,249	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 117,074	\$ 0	\$ 117,074	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 257,798	\$ 0	\$ 257,798	(Sch 3)
065	.20-.39	Fringe Benefits	6500	75,447	0	75,447	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	272,429	0	272,429	(Sch 4)
065		Dietary - Total	6500	\$ 605,674	\$ 0	\$ 605,674	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 3,497	\$ 3,497	(Sch 2)
075	.20-.39	Fringe Benefits	8100		225	225	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	22,100	0	22,100	(Sch 4)
075		Patient Supplies - Total	8100	\$ 22,100	\$ 3,722	\$ 25,822	
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	19,306	3,251	22,557	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 19,306	\$ 3,251	\$ 22,557	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
AUTUMN HILLS HEALTH CARE CENTER

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

Provider NPI:  
1659343192

OSHPD Facility Number:  
206190320

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	\$ 571,641	\$ (7,546)	\$ 564,095	(Sch 2)
080	.20-.39	Fringe Benefits	8200	172,839	16	172,855	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	4,430	0	4,430	(Sch 4)
080		Physical Therapy - Total	8200	\$ 748,910	\$ (7,530)	\$ 741,380	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 102	\$ 102	(Sch 2)
081	.20-.39	Fringe Benefits	8220		7	7	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	8,310	0	8,310	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 8,310	\$ 109	\$ 8,419	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 244,272	\$ 0	\$ 244,272	(Sch 2)
082	.20-.39	Fringe Benefits	8250	59,623	0	59,623	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	65,836	0	65,836	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 369,731	\$ 0	\$ 369,731	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 50,029	\$ 0	\$ 50,029	(Sch 2)
083	.20-.39	Fringe Benefits	8280	13,529	0	13,529	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 63,558	\$ 0	\$ 63,558	
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	302,193	0	302,193	(Sch 4)
085		Pharmacy - Total	8300	\$ 302,193	\$ 0	\$ 302,193	
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	30,661	0	30,661	(Sch 4)
090		Laboratory - Total	8400	\$ 30,661	\$ 0	\$ 30,661	
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	27,951	(4,203)	23,748	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 27,951	\$ (4,203)	\$ 23,748	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
AUTUMN HILLS HEALTH CARE CENTER

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

Provider NPI:  
1659343192

OSHPD Facility Number:  
206190320

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,592,720	\$ (4,651)	\$ 1,588,069	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,154,403	\$ (7,985)	\$ 2,146,418	(Sch 2)
105	.20-.39	Fringe Benefits	6110	658,969	(513)	658,456	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	109,795	(139)	109,656	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,923,167	\$ (8,637)	\$ 2,914,530	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
AUTUMN HILLS HEALTH CARE CENTER

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

Provider NPI:  
1659343192

OSHPD Facility Number:  
206190320

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	\$	\$ 1,078	\$ 1,078
135	.20-.39	Fringe Benefits	6190		69	69
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190	7,317	0	7,317
135		Other Routine Services - Total	6190	\$ 7,317	\$ 1,147	\$ 8,464 (Sch 2)
		<b>Other Nonreimbursable</b>				
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	4,203	0	4,203 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,203	\$ 0	\$ 4,203
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	58,505	0	58,505 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 58,505	\$ 0	\$ 58,505
146		<b>Subtotal 105 - 145</b>		\$ 2,993,192	\$ (7,490)	\$ 2,985,702
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 69,777	\$ (500)	\$ 69,277 (Sch 2)
155	.20-.39	Fringe Benefits	6600	22,940	0	22,940 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 92,717	\$ (500)	\$ 92,217

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
AUTUMN HILLS HEALTH CARE CENTER

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

Provider NPI:  
1659343192

OSHPD Facility Number:  
206190320

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	\$ 72,133	\$ 0	\$ 72,133	(Sch 2)
160	.20-.39	Fringe Benefits	6700	29,610	0	29,610	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,190	0	7,190	(Sch 4)
160		Activities - Total	6700	\$ 108,933	\$ 0	\$ 108,933	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 338,226	\$ 0	\$ 338,226	(Sch 6)
165	.20-.39	Fringe Benefits	6900	116,456	0	116,456	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	818,280	(202,699)	615,581	(Sch 6)
165		Administration - Total	6900	\$ 1,272,962	\$ (202,699)	\$ 1,070,263	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 62,910	\$ 0	\$ 62,910	(Sch 3)
166	.20-.39	Fringe Benefits	6900	6,240	0	6,240	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,045	0	7,045	(Sch 4)
166		Medical Records - Total	6900	\$ 76,195	\$ 0	\$ 76,195	
167		CDPH Licensing Fees	6900	\$ (6,533)	\$ 38,632	\$ 32,099	(Sch 6)
168		Professional Liability Insurance	6900	\$ 11,063	\$ 0	\$ 11,063	(Sch 6)
169		Quality Assurance Fees	6900	\$ 480,322	\$ 0	\$ 480,322	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 71,988	\$ 0	\$ 71,988	(Sch 3)
170	.20-.39	Fringe Benefits	6800	25,230	0	25,230	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 97,218	\$ 0	\$ 97,218	
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	
		<b>Subtotal 155 - 174</b>		\$ 2,132,877	\$ (164,567)	\$ 1,968,310	
200		<b>Total</b>		\$ 8,982,266	\$ (171,412)	\$ 8,810,854	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 275,108	
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\* For informational purposes only, this amount is included in various cost centers above.







Provider Name:  
AUTUMN HILLS HEALTH CARE CENTER

Provider NPI:  
1659343192

OSHPD Facility Number:  
206190320

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

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1B	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$171,412)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>(8,300)</u>







Provider Name:  
AUTUMN HILLS HEALTH CARE CENTER

Provider NPI:  
1659343192

OSHPD Facility Number:  
206190320

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

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ				
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
200		Total	(2,427)	(13,386)	(147,300)	0	0	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
AUTUMN HILLS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1659343192		18
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>												
1A	Not Reported			8	210	4	Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$275,108	\$275,108

Provider Name							Fiscal Period		Provider NPI		Adjustments
AUTUMN HILLS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1659343192		18
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					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
1B	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	(\$512)	\$512	\$0	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reverse provider's depreciation adjustment. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	818,280	(512)	817,768 *	
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$996,839	\$606	\$997,445 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify Casamba software cost for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W&I Code 14126.023	* 817,768	(606)	817,162 *	
3	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$997,445	\$773	\$998,218 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify DocuTech software charge for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W&I Code 14126.023	* 817,162	(773)	816,389 *	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
AUTUMN HILLS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1659343192		18
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					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
4	10.5	035	4	8A-1	035	4	Leases and Rentals	*	\$998,218	\$3,405	\$1,001,623
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	816,389	(3,405)	812,984 *
							To reclassify MDI Achieve software charge for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W&I Code 14126.023				
5	10.5	075	1	8A-1	075	1	Patient Supplies - Salaries and Wages		\$0	\$3,497	\$3,497
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits		0	225	225
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces		19,306	3,251	22,557
	10.5	080	1	8A-1	080	1	Physical Therapy - Salaries and Wages		571,641	254	571,895 *
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits		172,839	16	172,855
	10.5	081	1	8A-1	081	1	Respiratory Therapy - Salaries and Wages		0	102	102
	10.5	081	2	8A-1	081	2	Respiratory Therapy - Fringe Benefits		0	7	7
	10.5	135	1	8A-1	135	1	Other Routine Services - Salaries and Wages		0	1,078	1,078
	10.5	135	2	8A-1	135	2	Other Routine Services - Fringe Benefits		0	69	69
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages		2,154,403	(7,985)	2,146,418
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits		658,969	(513)	658,456
							To reclassify central supplies wages and benefits to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2302.4, 2302.8, and 2306				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
AUTUMN HILLS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1659343192		18
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					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
6	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$27,951	(\$4,203)	\$23,748	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 812,984	4,203	817,187 *	
							To adjust the provider's reclassification of Beauty and Barber costs to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$817,187	(\$38,632)	\$778,555 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	(6,533)	38,632	32,099	
							To reclassify CDPH Licensing Fees to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
AUTUMN HILLS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1659343192		18
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					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
8	10.5	080	1	8A-1	080	1	Physical Therapy - Salaries and Wages	*	\$571,895	(\$7,800)	\$564,095
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages To eliminate commission expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		69,777	(500)	69,277
9	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor		\$109,795	(\$139)	\$109,656
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate meals and entertainment expense due to insufficient documentation. 42 CFR 413.20, 413.24, and 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2105, 2300, and 2304	*	778,555	(2,288)	776,267 *
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$776,267		
							To adjust reported home office costs to agree with the Fundamental Administrative Services, LLC Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			(\$13,386)	
11							To adjust reported home office costs to agree with the Mariner Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			(147,300)	\$615,581
										(\$160,686)	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
AUTUMN HILLS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1659343192		18
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					
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>											
12	10.7	075	1,2,3	7	075	N/A	Patient Supplies (Square Feet)	0	159	159	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	402	802	1,204	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	401	(401)	0	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	401	(401)	0	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	20	44	64	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	11,718	(223)	11,495	
	10.7	155	1,2,3	7	155	N/A	Social Services	467	(362)	105	
	10.7	160	1,2,3	7	160	N/A	Activities	467	361	828	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	142	142	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	142	(142)	0	
	10.7	175	1	7	N/A	N/A	Total Statistics Capital - Square Feet	18,496	(21)	18,475	
	10.7	175	2	7	N/A	N/A	Total Statistics Plant Operations - Square Feet	17,246	(21)	17,225	
	10.7	175	3	7	N/A	N/A	Total Statistics Housekeeping - Square Feet	17,152	(21)	17,131	
							To include square feet statistics to agree with the filed Medicare cost report and for compliance with AB1629 requirements. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14126.023 / CCR Title 22, Section 97019				

Provider Name							Fiscal Period		Provider NPI		Adjustments
AUTUMN HILLS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1659343192		18
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					
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>											
13	4.1	70	6	1	12	N/A	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	35,282	11	35,293	
14	4.1	70	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through June 30, 2012 Report Date: August 24, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	22,602	945	23,547	

Provider Name							Fiscal Period			Provider NPI		Adjustments
AUTUMN HILLS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1659343192		18
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						
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>												
15	Not Reported			1	14	N/A	Overpayments		\$0			
							To recover outstanding Medi-Cal credit balances provider has agreed to return to the State. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$8,442		
16							To recover outstanding Medi-Cal credit balances due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			20,619		
17							To recover Medi-Cal overpayments due to insufficient documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)			4,386		
18							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5, 413.24, and 431.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			1,652 \$35,099	\$35,099	