

**REPORT
ON THE
RATE SETTING AUDIT**

**CARMEL HILLS CARE CENTER
MONTEREY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1093733776**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Diana Dong
Auditor: Sherina Li**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 31, 2013

Ralph B. Unterbrink, Administrator
Carmel Hills Care Center
23795 W.R. Holman Highway
Monterey, CA 93940

CARMEL HILLS CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1093733776
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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

Ralph B. Unterbrink
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If you disagree with the decision of the Department, you may appeal by writing to:

John Melton, 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 - Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section - Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CARMEL HILLS CARE CENTER

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

Provider NPI:
1093733776

OSHPD Facility No.:
206270722

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	\$ 3,277,985	\$ 114.25
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,151,414	\$ 40.13
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 992,448	\$ 34.59
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 427,332	\$ 14.89
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 22,287	\$ 0.78
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,906	\$ 0.69
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 95,494	\$ 3.33
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 309,363	\$ 10.78
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,127,060	\$ 39.28
11	Cost of Routine Service/Audited Total Costs	\$ 7,800,441	\$ 7,423,288	\$ 258.73
12	Total Patient Days (Adj)	28,691	28,691	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 271.88	\$ 258.73	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 4)	13,876	0	
16	Medi-Cal Managed Care Days (Adjs 4,5)		13,836	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CARMEL HILLS CARE CENTER

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

Provider NPI:
1093733776

OSHPD Facility No.:
206270722

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
CARMEL HILLS CARE CENTER

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

Provider NPI:
1093733776

OSHPD Facility No.:
206270722

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 87,034	\$ 87,034		
160	Activities	115,226		\$ 115,226	
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	461,931	0	0	461,931
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	349,972	0	0	349,972
083	Speech Pathology	104,537	0	0	104,537
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	3,075,725	87,034	115,226	3,277,985 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 4,194,425	\$ 87,034	\$ 115,226	\$ 4,194,425

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CARMEL HILLS CARE CENTER

Provider NPI:
1093733776

OSHPD Facility Number:
206270722

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 335,860	\$ 335,860										
010	Housekeeping	125,060	3,211	\$ 128,271									
060	Laundry and Linen	86,464	10,296	3,970	\$ 100,731								
065	Dietary	361,624	35,632	13,740	0	\$ 410,996							
155	Social Services	N/A	2,298	886	0	0	\$ 3,184						
160	Activities	N/A	14,052	5,419	0	0	0	\$ 19,471					
165	Administration	N/A	25,129	9,690	0	0	0	0		\$ 34,820	\$ 34,820		
166	Medical Records	126,030	2,637	1,017	0	0	0	0		129,683		\$ 129,683	
170	Inservice Education - Nursing	189,168	0	0	0	0	0	0	\$ 189,168				
ANCILLARY SERVICES													
075	Patient Supplies		8,102	3,124	0	0	0	0	0	11,226	490	1,826	\$ 13,542
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		12,874	4,964	0	0	0	0	0	17,838	2,513	9,361	29,712
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,974	761	0	0	0	0	0	2,735	1,742	6,489	10,966
083	Speech Pathology		1,974	761	0	0	0	0	0	2,735	549	2,046	5,330
085	Pharmacy		0	0	0	0	0	0	0	0	1,139	4,241	5,380
090	Laboratory		0	0	0	0	0	0	0	0	306	1,140	1,447
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	383	1,426	1,809
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		214,720	82,797	100,731	410,996	3,184	19,471	189,168	1,021,067	27,590	102,757	1,151,414 *
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		2,961	1,142	0	0	0	0	0	4,102	107	397	4,606
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,224,206	\$ 335,860	\$ 128,271	\$ 100,731	\$ 410,996	\$ 3,184	\$ 19,471	\$ 189,168	\$ 1,059,703	\$ 34,820	\$ 129,683	\$ 1,224,206

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
CARMEL HILLS CARE CENTER

Provider NPI:
1093733776

OSHPD Facility Number:
206270722

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 462,837	\$ 462,837										
010	Housekeeping	0	4,425	\$ 4,425									
060	Laundry and Linen	14,400	14,189	137	\$ 28,726								
065	Dietary	303,365	49,103	474	0	\$ 352,942							
155	Social Services	9,258	3,167	31	0	0	\$ 12,455						
160	Activities	5,778	19,365	187	0	0	0	\$ 25,330					
165	Administration	N/A	34,630	334	0	0	0	0		\$ 34,964	\$ 34,964		
166	Medical Records	1,909	3,634	35	0	0	0	0		5,578		\$ 5,578	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	66,194	11,164	108	0	0	0	0	0	77,466	492	79	\$ 78,037
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	17,741	171	0	0	0	0	0	17,913	2,524	403	20,839
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	2,720	26	0	0	0	0	0	2,746	1,749	279	4,775
083	Speech Pathology	0	2,720	26	0	0	0	0	0	2,746	551	88	3,386
085	Pharmacy	234,266	0	0	0	0	0	0	0	234,266	1,143	182	235,592
090	Laboratory	62,994	0	0	0	0	0	0	0	62,994	307	49	63,351
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	78,788	0	0	0	0	0	0	0	78,788	385	61	79,234
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	242,116	295,898	2,856	28,726	352,942	12,455	25,330	0	960,324	27,705	4,420	992,448 *
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	9,268	4,080	39	0	0	0	0	0	13,387	107	17	13,512
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,491,173	\$ 462,837	\$ 4,425	\$ 28,726	\$ 352,942	\$ 12,455	\$ 25,330	\$ -	\$ 1,450,631	\$ 34,964	\$ 5,578	\$ 1,491,173

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CARMEL HILLS CARE CENTER

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

Provider NPI:
1093733776

OSHPD Facility Number:
206270722

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 475,423	95%							
	Property Tax (line 40)	24,795	5%	\$ 500,218						
005	Plant Operations and Maintenance			11,677	\$ 11,677					
010	Housekeeping			4,671	112	\$ 4,783				
060	Laundry and Linen			14,977	358	148	\$ 15,483			
065	Dietary			51,830	1,239	512	0	\$ 53,581		
155	Social Services			3,343	80	33	0	0	\$ 3,455	
160	Activities			20,441	489	202	0	0	0	\$ 21,131
165	Administration			36,553	874	361	0	0	0	0
166	Medical Records			3,835	92	38	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			11,784	282	116	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			18,727	448	185	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,871	69	28	0	0	0	0
083	Speech Pathology			2,871	69	28	0	0	0	0
085	Pharmacy			0	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			312,331	7,465	3,087	15,483	53,581	3,455	21,131
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			4,307	103	43	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 500,218	100%	\$ 500,218	\$ 11,677	\$ 4,783	\$ 15,483	\$ 53,581	\$ 3,455	\$ 21,131

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CARMEL HILLS CARE CENTER

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

Provider NPI:
1093733776

OSHPD Facility Number:
206270722

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 95% Of Total	Property Tax 5% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 475,423	95%							
	Property Tax (line 40)	24,795	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 37,788	\$ 37,788				
166	Medical Records				3,965		\$ 3,965			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	12,183	532	56	\$ 12,771	\$ 12,138	\$ 633
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	19,359	2,728	286	22,373	21,264	1,109
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,968	1,891	198	5,057	4,807	251
083	Speech Pathology			0	2,968	596	63	3,627	3,447	180
085	Pharmacy			0	0	1,236	130	1,365	1,298	68
090	Laboratory			0	0	332	35	367	349	18
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	416	44	459	436	23
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	416,535	29,942	3,142	449,618	427,332	22,287
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	4,452	116	12	4,580	4,353	227
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 500,218	100%	\$ -	\$ 458,465	\$ 37,788	\$ 3,965	\$ 500,218	\$ 475,423	\$ 24,795

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
CARMEL HILLS CARE CENTER

Provider NPI:
1093733776

OSHPD Facility Number:
206270722

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. 73% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 20% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 26,159												
055	Interest - Other	24,020												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,372,216												
	Total Costs Allocable as Administration	1,422,395	73%											
167	CDPH Licensing Fees	25,122	1%											
168	Professional Liability Insurance	120,517	6%											
169	Quality Assurance Fees	390,428	20%											
174	Caregiver Training	0	0%											
	Total	1,958,462	100%						\$ 1,958,462					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 11,226	\$ 77,466	\$ 12,183	\$ 100,874	27,580	\$ 20,031	\$ 354	\$ 1,697	\$ 5,498	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			461,931	17,838	17,913	19,359	517,041	141,362	102,668	1,813	8,699	28,181	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			349,972	2,735	2,746	2,968	358,421	97,994	71,171	1,257	6,030	19,536	0
083	Speech Pathology			104,537	2,735	2,746	2,968	112,986	30,891	22,436	396	1,901	6,158	0
085	Pharmacy			0	0	234,266	0	234,266	64,050	46,518	822	3,941	12,769	0
090	Laboratory			0	0	62,994	0	62,994	17,223	12,509	221	1,060	3,433	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	78,788	0	78,788	21,541	15,645	276	1,326	4,294	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			3,277,985	1,021,067	960,324	416,535	5,675,911	1,551,823	1,127,060	19,906	95,494	309,363	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	4,102	13,387	4,452	21,942	5,999	4,357	77	369	1,196	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,958,462		\$ 4,194,425	\$ 1,059,703	\$ 1,450,631	\$ 458,465	\$ 7,163,224	\$ 1,958,462					
	Total Administrative Costs							\$ 1,958,462		\$ 1,422,395	\$ 25,122	\$ 120,517	\$ 390,428	\$ -
	Unit Cost Multiplier							0.27340510						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 164,503	\$ 40,542	\$ 41,753	\$ 246,798							
	TOTAL FACILITY COSTS							\$ 9,368,484						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
CARMEL HILLS CARE CENTER

Provider NPI:
1093733776

OSHPD Facility Number:
206270722

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

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	545									
010	Housekeeping	218	218								
060	Laundry and Linen	699	699	699							
065	Dietary	2,419	2,419	2,419							
155	Social Services	156	156	156							
160	Activities	954	954	954							
165	Administration	1,706	1,706	1,706							
166	Medical Records	179	179	179							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	550	550	550						100,874	100,874
077	Specialized Support Surfaces									0	0
080	Physical Therapy	874	874	874						517,041	517,041
081	Respiratory Therapy									0	0
082	Occupational Therapy	134	134	134						358,421	358,421
083	Speech Pathology	134	134	134						112,986	112,986
085	Pharmacy									234,266	234,266
090	Laboratory									62,994	62,994
095	Home Health Services									0	0
100	Other Ancillary Services									78,788	78,788
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	14,577	14,577	14,577	285,220	85,566	3,317,841	3,317,841	3,317,841	5,675,911	5,675,911
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	201	201	201						21,942	21,942
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	23,346	22,801	22,583	285,220	85,566	3,317,841	3,317,841	3,317,841	7,163,224	7,163,224
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 87,034 0.026232119	\$ 115,226 0.034729211			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 335,860 14.73005570	\$ 128,271 5.67998725	\$ 100,731 0.35316815	\$ 410,996 4.80326174	\$ 3,184 0.00095965	\$ 19,471 0.00586863	\$ 189,168 0.05701539	\$ 34,820 0.00486088	\$ 129,683 0.01810406
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 462,837 20.29897812	\$ 4,425 0.19595170	\$ 28,726 0.10071508	\$ 352,942 4.12479531	\$ 12,455 0.00375401	\$ 25,330 0.00763453	\$ - 0.00000000	\$ 34,964 0.00488109	\$ 5,578 0.00077864
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 500,218 21.42628288	\$ 11,677 0.51214088	\$ 4,783 0.21177773	\$ 15,483 0.05428438	\$ 53,581 0.62619893	\$ 3,455 0.00104147	\$ 21,131 0.00636899	\$ - 0.00000000	\$ 37,788 0.00527531	\$ 3,965 0.00055351

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CARMEL HILLS CARE CENTER

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

Provider NPI:
1093733776

OSHPD Facility Number:
206270722

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	\$ 266,682	\$ 0	\$ 266,682	(Sch 3)
005	.20-.39	Fringe Benefits	6200	69,178	0	69,178	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	462,837	0	462,837	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 798,697	\$ 0	\$ 798,697	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 98,333	\$ 0	\$ 98,333	(Sch 3)
010	.20-.39	Fringe Benefits	6300	26,727	0	26,727	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300		0	0	(Sch 4)
010		Housekeeping - Total	6300	\$ 125,060	\$ 0	\$ 125,060	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 4,359	\$ 0	\$ 4,359	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	3,599	0	3,599	(Sch 5)
025		Depreciation: Equipment	7140	176,450	0	176,450	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	51,667	0	51,667	(Sch 5)
035		Leases and Rentals	7200	186,818	0	186,818	(Sch 5)
040		Property Taxes	7300	24,795	0	24,795	(Sch 5)
045		Property Insurance	7400	26,159	0	26,159	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	52,530	0	52,530	(Sch 6)
055		Interest - Other	7600	\$ 24,020	\$ 0	\$ 24,020	(Sch 6)
057		Subtotal 005 - 055		\$ 1,474,154	\$ 0	\$ 1,474,154	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 70,119	\$ 0	\$ 70,119	(Sch 3)
060	.20-.39	Fringe Benefits	6400	16,345	0	16,345	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	14,400	0	14,400	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 100,864	\$ 0	\$ 100,864	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 288,114	\$ 0	\$ 288,114	(Sch 3)
065	.20-.39	Fringe Benefits	6500	73,510	0	73,510	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	303,365	0	303,365	(Sch 4)
065		Dietary - Total	6500	\$ 664,989	\$ 0	\$ 664,989	
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	66,194	0	66,194	(Sch 4)
075		Patient Supplies - Total	8100	\$ 66,194	\$ 0	\$ 66,194	
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:
CARMEL HILLS CARE CENTER

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

Provider NPI:
1093733776

OSHPD Facility Number:
206270722

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	461,931	0	461,931	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 461,931	\$ 0	\$ 461,931	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	349,972	0	349,972	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 349,972	\$ 0	\$ 349,972	
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	104,537	0	104,537	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 104,537	\$ 0	\$ 104,537	
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	234,266	0	234,266	(Sch 4)
085		Pharmacy - Total	8300	\$ 234,266	\$ 0	\$ 234,266	
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	62,994	0	62,994	(Sch 4)
090		Laboratory - Total	8400	\$ 62,994	\$ 0	\$ 62,994	
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	78,788	0	78,788	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 78,788	\$ 0	\$ 78,788	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CARMEL HILLS CARE CENTER

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

Provider NPI:
1093733776

OSHPD Facility Number:
206270722

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		\$ 1,358,682	\$ 0	\$ 1,358,682	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,442,471	\$ 0	\$ 2,442,471	(Sch 2)
105	.20-.39	Fringe Benefits	6110	633,254	0	633,254	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	242,116	0	242,116	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,317,841	\$ 0	\$ 3,317,841	
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:
CARMEL HILLS CARE CENTER

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

Provider NPI:
1093733776

OSHPD Facility Number:
206270722

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	9,268	0	9,268 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 9,268	\$ 0	\$ 9,268
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,327,109	\$ 0	\$ 3,327,109
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 70,933	\$ 0	\$ 70,933 (Sch 2)
155	.20-.39	Fringe Benefits	6600	16,101	0	16,101 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	9,258	0	9,258 (Sch 4)
155		Social Services - Total	6600	\$ 96,292	\$ 0	\$ 96,292

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CARMEL HILLS CARE CENTER

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

Provider NPI:
1093733776

OSHPD Facility Number:
206270722

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	\$ 93,174	\$ 0	\$ 93,174	(Sch 2)
160	.20-.39	Fringe Benefits	6700	22,052	0	22,052	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,778	0	5,778	(Sch 4)
160		Activities - Total	6700	\$ 121,004	\$ 0	\$ 121,004	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 776,705	\$ 0	\$ 776,705	(Sch 6)
165	.20-.39	Fringe Benefits	6900	182,115	0	182,115	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	914,817	(501,421)	413,396	(Sch 6)
165		Administration - Total	6900	\$ 1,873,637	\$ (501,421)	\$ 1,372,216	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 100,098	\$ 0	\$ 100,098	(Sch 3)
166	.20-.39	Fringe Benefits	6900	25,932	0	25,932	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,909	0	1,909	(Sch 4)
166		Medical Records - Total	6900	\$ 127,939	\$ 0	\$ 127,939	
167		CDPH Licensing Fees	6900	\$ 25,122	\$ 0	\$ 25,122	(Sch 6)
168		Professional Liability Insurance	6900	\$ 120,517	\$ 0	\$ 120,517	(Sch 6)
169		Quality Assurance Fees	6900	\$ 390,428	\$ 0	\$ 390,428	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 155,534	\$ 0	\$ 155,534	(Sch 3)
170	.20-.39	Fringe Benefits	6800	33,634	0	33,634	(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	\$ 189,168	\$ 0	\$ 189,168	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,944,107	\$ (501,421)	\$ 2,442,686	
200		Total		\$ 9,869,905	\$ (501,421)	\$ 9,368,484	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			232,514	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
CARMEL HILLS CARE CENTER

Provider NPI:
1093733776

OSHPD Facility Number:
206270722

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ				
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(501,421)	(18,123)	(483,298)					
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name							Fiscal Period	Provider NPI		Adjustments
CARMEL HILLS CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1093733776		5
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>MEMORANDUM ADJUSTMENT</u>										
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include 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	\$232,514	\$232,514

Provider Name							Fiscal Period	Provider NPI		Adjustments
CARMEL HILLS CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1093733776		5
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 COSTS</u>										
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate management fees, legal, and other professional fees included by the provider through its related party rental expense adjustment due to lack of proper documentation. 42 CFR 413.17, 413.134(h), 413.20, and 413.24 CMS Pub. 15-1, Sections 902.4, 1000-1005, 2102.1, 2103, 2300, 2304, and 2404.2F.	\$914,817	(\$18,123)	\$896,694 *
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate unreasonable management fees paid to a related party and due to lack of proper documentation. 42 CFR 413.17, 413.134(h), 413.20, and 413.24 CMS Pub. 15-1, Sections 902.4, 1000-1005, 2102.1, 2103, 2300, 2304, and 2404.2F.	* \$896,694	(\$483,298)	\$413,396

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
CARMEL HILLS CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1093733776		5
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											
4	4.1	5	2	1	15	N/A	Medi-Cal Days	13,876	(13,876)	0	
	Not Reported			1	16	N/A	Medi-Cal Managed Care Days	0	13,876	13,876 *	
							To reclassify Medi-Cal days to Medi-Cal Managed Care days to agree with the provider's records. 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2205, 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51511				
5	Not Reported			1	16	N/A	Medi-Cal Managed Care Days	* 13,876	(40)	13,836	
							To adjust Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304				

*Balance carried forward from prior/to subsequent adjustments