

**REPORT
ON THE
RATE SETTING AUDIT**

**CARMICHAEL CARE AND REHABILITATION CENTER
CARMICHAEL, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1538116116**

**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: Ken Phelan
Auditor: Bob Dailey**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 24, 2013

Mike Ekness
Director of Reimbursement, Western Region
Reimbursement Department
Sun Healthcare Group
101 Sun Avenue NE
Albuquerque, NM 87109

CARMICHAEL CARE AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1538116116
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.

Mike Ekness
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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:

CARMICHAEL CARE AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1538116116

OSHPD Facility No.:

206340819

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	\$ 4,000,312	\$ 107.59
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 793,275	\$ 21.34
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 783,111	\$ 21.06
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 395,417	\$ 10.63
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 37,505	\$ 1.01
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 22,254	\$ 0.60
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 137,450	\$ 3.70
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 381,106	\$ 10.25
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 829,342	\$ 22.31
11	Cost of Routine Service/Audited Total Costs	\$ 7,399,859	\$ 7,379,773	\$ 198.48
12	Total Patient Days (Adj)	37,181	37,181	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 199.02	\$ 198.48	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 3)	19,277	19,161	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 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:
CARMICHAEL CARE AND REHABILITATION CENTER

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

Provider NPI:
1538116116

OSHPD Facility No.:
206340819

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	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
CARMICHAEL CARE AND REHABILITATION CENTER

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

Provider NPI:
1538116116

OSHPD Facility No.:
206340819

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	\$ 88,241	\$ 88,241		
160	Activities	73,533		\$ 73,533	
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	547,140	0	0	547,140
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	424,247	0	0	424,247
083	Speech Pathology	89,630	0	0	89,630
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	5,258	0	0	5,258
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	3,838,538	88,241	73,533	4,000,312 *
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	\$ 5,066,587	\$ 88,241	\$ 73,533	\$ 5,066,587

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR**

Provider Name:
CARMICHAEL CARE AND REHABILITATION CENTER

Provider NPI:
1538116116

OSHPD Facility Number:
206340819

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
	GENERAL SERVICES												
005	Plant Operations and Maintenance	\$ 57,744	\$ 57,744										
010	Housekeeping	168,238	684	\$ 168,922									
060	Laundry and Linen	80,360	5,171	15,308	\$ 100,839								
065	Dietary	357,359	7,924	23,459	0	\$ 388,742							
155	Social Services	N/A	716	2,119	0	0	\$ 2,835						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	3,459	10,239	0	0	0	0		\$ 13,697	\$ 13,697		
166	Medical Records	97,368	962	2,849	0	0	0	0		101,179		\$ 101,179	
170	Inservice Education - Nursing	77,939	0	0	0	0	0	0	\$ 77,939				
	ANCILLARY SERVICES												
075	Patient Supplies		674	1,995	0	0	0	0	0	2,669	62	458	\$ 3,189
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	16	118	134
080	Physical Therapy		1,416	4,192	0	0	0	0	0	5,608	1,016	7,509	14,133
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	2	2
082	Occupational Therapy		1,057	3,128	0	0	0	0	0	4,185	791	5,841	10,816
083	Speech Pathology		123	365	0	0	0	0	0	488	167	1,235	1,890
085	Pharmacy		448	1,327	0	0	0	0	0	1,776	863	6,373	9,012
090	Laboratory		178	528	0	0	0	0	0	706	116	858	1,680
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	320	2,366	2,687
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		34,420	101,900	100,839	388,742	2,835	0	77,939	706,675	10,326	76,274	793,275 *
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		511	1,514	0	0	0	0	0	2,025	20	146	2,191
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 839,008	\$ 57,744	\$ 168,922	\$ 100,839	\$ 388,742	\$ 2,835	\$ -	\$ 77,939	\$ 724,131	\$ 13,697	\$ 101,179	\$ 839,008

(To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
CARMICHAEL CARE AND REHABILITATION CENTER

Provider NPI:
1538116116

OSHPD Facility Number:
206340819

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	\$ 341,465	\$ 341,465										
010	Housekeeping	27,033	4,047	\$ 31,080									
060	Laundry and Linen	18,215	30,577	2,816	\$ 51,609								
065	Dietary	199,310	46,858	4,316	0	\$ 250,484							
155	Social Services	0	4,233	390	0	0	\$ 4,623						
160	Activities	3,024	0	0	0	0	0	\$ 3,024					
165	Administration	N/A	20,452	1,884	0	0	0	0		\$ 22,336	\$ 22,336		
166	Medical Records	1,220	5,691	524	0	0	0	0		7,435		\$ 7,435	
170	Inservice Education - Nursing	190	0	0	0	0	0	0	\$ 190				
ANCILLARY SERVICES													
075	Patient Supplies	22,566	3,985	367	0	0	0	0	0	26,918	101	34	\$ 27,053
077	Specialized Support Surfaces	9,064	0	0	0	0	0	0	0	9,064	26	9	9,099
080	Physical Therapy	4,328	8,373	771	0	0	0	0	0	13,472	1,658	552	15,682
081	Respiratory Therapy	156	0	0	0	0	0	0	0	156	0	0	157
082	Occupational Therapy	5,569	6,249	576	0	0	0	0	0	12,393	1,289	429	14,112
083	Speech Pathology	3,119	729	67	0	0	0	0	0	3,915	273	91	4,278
085	Pharmacy	482,257	2,651	244	0	0	0	0	0	485,153	1,407	468	487,028
090	Laboratory	62,679	1,054	97	0	0	0	0	0	63,831	189	63	64,083
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	176,941	0	0	0	0	0	0	0	176,941	522	174	177,637
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	228,448	203,542	18,749	51,609	250,484	4,623	3,024	190	760,669	16,838	5,605	783,111 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,623	3,024	279	0	0	0	0	0	4,925	32	11	4,968
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,587,207	\$ 341,465	\$ 31,080	\$ 51,609	\$ 250,484	\$ 4,623	\$ 3,024	\$ 190	\$ 1,557,436	\$ 22,336	\$ 7,435	\$ 1,587,207

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CARMICHAEL CARE AND REHABILITATION CENTER

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

Provider NPI:
1538116116

OSHPD Facility Number:
206340819

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)	\$ 437,563	91%							
	Property Tax (line 40)	41,503	9%	\$ 479,066						
005	Plant Operations and Maintenance			18,408	\$ 18,408					
010	Housekeeping			5,460	218	\$ 5,678				
060	Laundry and Linen			41,250	1,648	515	\$ 43,413			
065	Dietary			63,214	2,526	788	0	\$ 66,529		
155	Social Services			5,711	228	71	0	0	\$ 6,010	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			27,591	1,103	344	0	0	0	0
166	Medical Records			7,677	307	96	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			5,376	215	67	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			11,296	451	141	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			8,430	337	105	0	0	0	0
083	Speech Pathology			983	39	12	0	0	0	0
085	Pharmacy			3,577	143	45	0	0	0	0
090	Laboratory			1,422	57	18	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			274,592	10,973	3,425	43,413	66,529	6,010	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			4,079	163	51	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 479,066	100%	\$ 479,066	\$ 18,408	\$ 5,678	\$ 43,413	\$ 66,529	\$ 6,010	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CARMICHAEL CARE AND REHABILITATION CENTER

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

Provider NPI:
1538116116

OSHPD Facility Number:
206340819

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 91% Of Total	Property Tax 9% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 437,563	91%							
	Property Tax (line 40)	41,503	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 29,038	\$ 29,038				
166	Medical Records				8,079		\$ 8,079			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	5,658	131	37	\$ 5,826	\$ 5,321	\$ 505
077	Specialized Support Surfaces			0	0	34	9	43	39	4
080	Physical Therapy			0	11,888	2,155	600	14,643	13,374	1,269
081	Respiratory Therapy			0	0	1	0	1	1	0
082	Occupational Therapy			0	8,872	1,676	466	11,015	10,060	954
083	Speech Pathology			0	1,035	354	99	1,488	1,359	129
085	Pharmacy			0	3,765	1,829	509	6,103	5,574	529
090	Laboratory			0	1,497	246	68	1,812	1,655	157
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	679	189	868	793	75
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	404,942	21,890	6,091	432,923	395,417	37,505
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	4,293	42	12	4,346	3,970	377
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 479,066	100%	\$ -	\$ 441,949	\$ 29,038	\$ 8,079	\$ 479,066	\$ 437,563	\$ 41,503

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
CARMICHAEL CARE AND REHABILITATION CENTER

Provider NPI:
1538116116

OSHPD Facility Number:
206340819

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. 61% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 7,488												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,092,649												
	Total Costs Allocable as Administration	1,100,137	61%											
167	CDPH Licensing Fees	29,520	2%											
168	Professional Liability Insurance	182,330	10%											
169	Quality Assurance Fees	505,544	28%											
174	Caregiver Training	0	0%											
	Total	1,817,531	100%						\$ 1,817,531					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 2,669	\$ 26,918	\$ 5,658	\$ 35,245	8,223	\$ 4,977	\$ 134	\$ 825	\$ 2,287	\$ -
077	Specialized Support Surfaces			0	0	9,064	0	9,064	2,115	1,280	34	212	588	0
080	Physical Therapy			547,140	5,608	13,472	11,888	578,108	134,880	81,642	2,191	13,531	37,517	0
081	Respiratory Therapy			0	0	156	0	156	36	22	1	4	10	0
082	Occupational Therapy			424,247	4,185	12,393	8,872	449,697	104,920	63,507	1,704	10,525	29,183	0
083	Speech Pathology			89,630	488	3,915	1,035	95,068	22,181	13,426	360	2,225	6,169	0
085	Pharmacy			0	1,776	485,153	3,765	490,693	114,485	69,297	1,859	11,485	31,844	0
090	Laboratory			0	706	63,831	1,497	66,034	15,407	9,325	250	1,546	4,285	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			5,258	0	176,941	0	182,199	42,509	25,731	690	4,264	11,824	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			4,000,312	706,675	760,669	404,942	5,872,597	1,370,152	829,342	22,254	137,450	381,106	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	2,025	4,925	4,293	11,243	2,623	1,588	43	263	730	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,817,531		\$ 5,066,587	\$ 724,131	\$ 1,557,436	\$ 441,949	\$ 7,790,104	\$ 1,817,531					
	Total Administrative Costs							\$ 1,817,531		\$ 1,100,137	\$ 29,520	\$ 182,330	\$ 505,544	\$ -
	Unit Cost Multiplier							0.23331281						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 114,877	\$ 29,771	\$ 37,117	\$ 181,764							
	TOTAL FACILITY COSTS							\$ 9,789,399						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
CARMICHAEL CARE AND REHABILITATION CENTER

Provider NPI:
1538116116

OSHPD Facility Number:
206340819

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 Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	880									
010	Housekeeping	261	261								
060	Laundry and Linen	1,972	1,972	1,972							
065	Dietary	3,022	3,022	3,022							
155	Social Services	273	273	273							
160	Activities										
165	Administration	1,319	1,319	1,319							
166	Medical Records	367	367	367							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	257	257	257						35,245	35,245
077	Specialized Support Surfaces									9,064	9,064
080	Physical Therapy	540	540	540						578,108	578,108
081	Respiratory Therapy									156	156
082	Occupational Therapy	403	403	403						449,697	449,697
083	Speech Pathology	47	47	47						95,068	95,068
085	Pharmacy	171	171	171						490,693	490,693
090	Laboratory	68	68	68						66,034	66,034
095	Home Health Services									0	0
100	Other Ancillary Services									182,199	182,199
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	13,127	13,127	13,127	370,695	111,543	4,066,986	4,066,986	4,066,986	5,872,597	5,872,597
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	195	195	195						11,243	11,243
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	22,902	22,022	21,761	370,695	111,543	4,066,986	4,066,986	4,066,986	7,790,104	7,790,104
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 88,241 0.021696903	\$ 73,533 0.018080465			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 57,744 2.62210517	\$ 168,922 7.76261980	\$ 100,839 0.27202600	\$ 388,742 3.48512806	\$ 2,835 0.00069708	\$ - 0.00000000	\$ 77,939 0.01916382	\$ 13,697 0.00175831	\$ 101,179 0.01298817
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 341,465 15.50563073	\$ 31,080 1.42824179	\$ 51,609 0.13922118	\$ 250,484 2.24562871	\$ 4,623 0.00113670	\$ 3,024 0.00074355	\$ 190 0.00004672	\$ 22,336 0.00286720	\$ 7,435 0.00095438
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 479,066 20.91808576	\$ 18,408 0.83588754	\$ 5,678 0.26091572	\$ 43,413 0.11711343	\$ 66,529 0.59644258	\$ 6,010 0.00147777	\$ - 0.00000000	\$ - 0.00000000	\$ 29,038 0.00372750	\$ 8,079 0.00103715

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CARMICHAEL CARE AND REHABILITATION CENTER

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

Provider NPI:
1538116116

OSHPD Facility Number:
206340819

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	\$ 44,855	\$ 0	\$ 44,855	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,889	0	12,889	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	341,465	0	341,465	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 399,209	\$ 0	\$ 399,209	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 126,018	\$ 0	\$ 126,018	(Sch 3)
010	.20-.39	Fringe Benefits	6300	32,151	0	32,151	(Sch 3)
010	.79	Agency Staff	6300	10,069	0	10,069	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	27,033	0	27,033	(Sch 4)
010		Housekeeping - Total	6300	\$ 195,271	\$ 0	\$ 195,271	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 362,125	\$ 0	\$ 362,125	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	12,934	0	12,934	(Sch 5)
025		Depreciation: Equipment	7140	50,073	0	50,073	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	12,431	0	12,431	(Sch 5)
040		Property Taxes	7300	41,503	0	41,503	(Sch 5)
045		Property Insurance	7400	7,488	0	7,488	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,081,034	\$ 0	\$ 1,081,034	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 58,468	\$ 0	\$ 58,468	(Sch 3)
060	.20-.39	Fringe Benefits	6400	15,170	0	15,170	(Sch 3)
060	.79	Agency Staff	6400	6,722	0	6,722	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	18,215	0	18,215	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 98,575	\$ 0	\$ 98,575	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 281,377	\$ 0	\$ 281,377	(Sch 3)
065	.20-.39	Fringe Benefits	6500	75,982	0	75,982	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	199,310	0	199,310	(Sch 4)
065		Dietary - Total	6500	\$ 556,669	\$ 0	\$ 556,669	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	22,566	0	22,566	(Sch 4)
075		Patient Supplies - Total	8100	\$ 22,566	\$ 0	\$ 22,566	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	9,064	0	9,064	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 9,064	\$ 0	\$ 9,064	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CARMICHAEL CARE AND REHABILITATION CENTER

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

Provider NPI:
1538116116

OSHPD Facility Number:
206340819

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	547,140	0	547,140	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	4,328	0	4,328	(Sch 4)
080		Physical Therapy - Total	8200	\$ 551,468	\$ 0	\$ 551,468	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	156	0	156	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 156	\$ 0	\$ 156	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	424,247	0	424,247	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	5,569	0	5,569	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 429,816	\$ 0	\$ 429,816	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	89,630	0	89,630	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	3,119	0	3,119	(Sch 4)
083		Speech Pathology - Total	8280	\$ 92,749	\$ 0	\$ 92,749	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	482,257	0	482,257	(Sch 4)
085		Pharmacy - Total	8300	\$ 482,257	\$ 0	\$ 482,257	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	62,679	0	62,679	(Sch 4)
090		Laboratory - Total	8400	\$ 62,679	\$ 0	\$ 62,679	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 4,281	\$ 0	\$ 4,281	(Sch 2)
100	.20-.39	Fringe Benefits	8900	977	0	977	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	176,941	0	176,941	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 182,199	\$ 0	\$ 182,199	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CARMICHAEL CARE AND REHABILITATION CENTER

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

Provider NPI:
1538116116

OSHPD Facility Number:
206340819

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,832,954	\$ 0	\$ 1,832,954	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,931,882	0	\$ 2,931,882	(Sch 2)
105	.20-.39	Fringe Benefits	6110	772,645	0	772,645	(Sch 2)
105	.49	Agency Staff	6110	134,011	0	134,011	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	228,448	0	228,448	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,066,986	\$ 0	\$ 4,066,986	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CARMICHAEL CARE AND REHABILITATION CENTER

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

Provider NPI:
1538116116

OSHPD Facility Number:
206340819

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,623	0	1,623 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,623	\$ 0	\$ 1,623
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 4,068,609	\$ 0	\$ 4,068,609
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 70,334	\$ 0	\$ 70,334 (Sch 2)
155	.20-.39	Fringe Benefits	6600	17,907	0	17,907 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0 (Sch 4)
155		Social Services - Total	6600	\$ 88,241	\$ 0	\$ 88,241

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CARMICHAEL CARE AND REHABILITATION CENTER

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

Provider NPI:
1538116116

OSHPD Facility Number:
206340819

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	\$ 57,257	\$ 0	\$ 57,257	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,276	0	16,276	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,024	0	3,024	(Sch 4)
160		Activities - Total	6700	\$ 76,557	\$ 0	\$ 76,557	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 326,291	\$ (19,001)	\$ 307,290	(Sch 6)
165	.20-.39	Fringe Benefits	6900	86,985	(5,066)	81,919	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	703,440	0	703,440	(Sch 6)
165		Administration - Total	6900	\$ 1,116,716	\$ (24,067)	\$ 1,092,649	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 76,944	\$ 0	\$ 76,944	(Sch 3)
166	.20-.39	Fringe Benefits	6900	20,424	0	20,424	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,220	0	1,220	(Sch 4)
166		Medical Records - Total	6900	\$ 98,588	\$ 0	\$ 98,588	
167		CDPH Licensing Fees	6900	\$ 29,520	\$ 0	\$ 29,520	(Sch 6)
168		Professional Liability Insurance	6900	\$ 182,330	\$ 0	\$ 182,330	(Sch 6)
169		Quality Assurance Fees	6900	\$ 505,544	\$ 0	\$ 505,544	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 60,511	\$ 0	\$ 60,511	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,428	0	17,428	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	190	0	190	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 78,129	\$ 0	\$ 78,129	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,175,625	\$ (24,067)	\$ 2,151,558	
200		Total		\$ 9,813,466	\$ (24,067)	\$ 9,789,399	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 247,520	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI		Adjustments
CARMICHAEL CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1538116116		3
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>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	\$247,520	\$247,520

Provider Name							Fiscal Period		Provider NPI		Adjustments			
CARMICHAEL CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1538116116		3			
Report References														
Cost Report			Audit Report				Explanation of Audit Adjustments					As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.								
<u>ADJUSTMENT TO REPORTED COSTS</u>														
2	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$326,291		(\$19,001)	\$307,290			
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	86,985		(5,066)	81,919			
							To adjust administrator compensation based on the DHCS survey.							
							42 CFR 413.102							
							CMS Pub. 15-1, Sections 332, 900-907, 1002, 2102.1, 2142, and 2144-2146							
							CCR, Title 22, Sections 52000(a) and 52504							

Provider Name							Fiscal Period	Provider NPI		Adjustments
CARMICHAEL CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1538116116		3
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
ADJUSTMENT TO REPORTED PATIENT DAYS										
3	4.1	5	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 December 18, 2012 Report Date: December 19, 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	19,277	(116)	19,161