

**REPORT
ON THE
RATE SETTING AUDIT**

**CARLMONT GARDENS NURSING CENTER
BELMONT, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1386732006**

**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: David Mui
Auditor: Ken Cui**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 25, 2013

Sharolyn Kriger, Administrator
Carlmont Gardens Nursing Center
2140 Carlmont Drive
Belmont, CA 94002

CARLMONT GARDENS NURSING CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1386732006
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.

Sharolyn Kriger
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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:
CARLMONT GARDENS NURSING CENTER

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

Provider NPI:
1386732006

OSHPD Facility No.:
206419734

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	\$ 3,216,972	\$ 132.45
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,033,202	\$ 42.54
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 744,190	\$ 30.64
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 404,879	\$ 16.67
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 36,585	\$ 1.51
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 13,310	\$ 0.55
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 27,210	\$ 1.12
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 247,512	\$ 10.19
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 489,845	\$ 20.17
11	Cost of Routine Service/Audited Total Costs	\$ 6,231,376	\$ 6,213,705	\$ 255.83
12	Total Patient Days (Adj)	24,288	24,288	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 256.56	\$ 255.83	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 6)	11,871	417	
16	Medi-Cal Managed Care Days (Adj 7)		11,385	
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:
CARLMONT GARDENS NURSING CENTER

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

Provider NPI:
1386732006

OSHPD Facility No.:
206419734

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:
CARLMONT GARDENS NURSING CENTER

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

Provider NPI:
1386732006

OSHPD Facility No.:
206419734

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	\$ 78,080	\$ 78,080		
160	Activities	133,019		\$ 133,019	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	3,005,873	78,080	133,019	3,216,972 *
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	\$ 3,216,972	\$ 78,080	\$ 133,019	\$ 3,216,972

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CARLMONT GARDENS NURSING CENTER

Provider NPI:
1386732006

OSHPD Facility Number:
206419734

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	\$ 171,844	\$ 171,844										
010	Housekeeping	293,126	852	\$ 293,978									
060	Laundry and Linen	34,713	839	1,443	\$ 36,996								
065	Dietary	405,243	7,542	12,967	0	\$ 425,752							
155	Social Services	N/A	1,946	3,346	0	0	\$ 5,293						
160	Activities	N/A	10,182	17,506	0	0	0	\$ 27,688					
165	Administration	N/A	8,248	14,180	0	0	0	0		\$ 22,428	\$ 22,428		
166	Medical Records	85,980	0	0	0	0	0	0		85,980		\$ 85,980	
170	Inservice Education - Nursing	107,170	3,114	5,354	0	0	0	0	\$ 115,638				
ANCILLARY SERVICES													
075	Patient Supplies		2,737	4,706	0	0	0	0	0	7,443	291	1,115	\$ 8,849
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	44	169	213
080	Physical Therapy		2,044	3,514	0	0	0	0	0	5,557	2,065	7,918	15,541
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,032	3,493	0	0	0	0	0	5,524	1,729	6,628	13,881
083	Speech Pathology		2,032	3,493	0	0	0	0	0	5,524	157	603	6,285
085	Pharmacy		2,178	3,744	0	0	0	0	0	5,921	996	3,820	10,738
090	Laboratory		0	0	0	0	0	0	0	0	129	494	623
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		292	502	0	0	0	0	0	794	141	541	1,476
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		125,252	215,338	36,996	425,752	5,293	27,688	115,638	951,957	16,808	64,436	1,033,202 *
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		2,555	4,392	0	0	0	0	0	6,947	67	255	7,269
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,098,076	\$ 171,844	\$ 293,978	\$ 36,996	\$ 425,752	\$ 5,293	\$ 27,688	\$ 115,638	\$ 989,668	\$ 22,428	\$ 85,980	\$ 1,098,076

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
CARLMONT GARDENS NURSING CENTER

Provider NPI:
1386732006

OSHPD Facility Number:
206419734

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	\$ 234,291	\$ 234,291										
010	Housekeeping	41,151	1,161	\$ 42,312									
060	Laundry and Linen	32,807	1,144	208	\$ 34,159								
065	Dietary	308,028	10,283	1,866	0	\$ 320,178							
155	Social Services	28,195	2,654	482	0	0	\$ 31,330						
160	Activities	4,448	13,882	2,520	0	0	0	\$ 20,850					
165	Administration	N/A	11,245	2,041	0	0	0	0		\$ 13,286	\$ 13,286		
166	Medical Records	4,856	0	0	0	0	0	0		4,856		\$ 4,856	
170	Inservice Education - Nursing	0	4,246	771	0	0	0	0	\$ 5,017				
ANCILLARY SERVICES													
075	Patient Supplies	72,477	3,732	677	0	0	0	0	0	76,886	172	63	\$ 77,121
077	Specialized Support Surfaces	13,953	0	0	0	0	0	0	0	13,953	26	10	13,989
080	Physical Therapy	639,474	2,786	506	0	0	0	0	0	642,766	1,224	447	644,437
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	532,982	2,770	503	0	0	0	0	0	536,255	1,024	374	537,653
083	Speech Pathology	35,267	2,770	503	0	0	0	0	0	38,540	93	34	38,667
085	Pharmacy	299,966	2,969	539	0	0	0	0	0	303,474	590	216	304,280
090	Laboratory	40,838	0	0	0	0	0	0	0	40,838	76	28	40,942
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	42,583	398	72	0	0	0	0	0	43,053	84	31	43,167
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	117,299	170,767	30,993	34,159	320,178	31,330	20,850	5,017	730,593	9,957	3,639	744,190 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	2,748	3,483	632	0	0	0	0	0	6,863	39	14	6,917
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,451,363	\$ 234,291	\$ 42,312	\$ 34,159	\$ 320,178	\$ 31,330	\$ 20,850	\$ 5,017	\$ 2,433,221	\$ 13,286	\$ 4,856	\$ 2,451,363

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CARLMONT GARDENS NURSING CENTER

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

Provider NPI:
1386732006

OSHPD Facility Number:
206419734

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)	\$ 446,487	92%							
	Property Tax (line 40)	40,345	8%	\$ 486,832						
005	Plant Operations and Maintenance			7,131	\$ 7,131					
010	Housekeeping			2,377	35	\$ 2,412				
060	Laundry and Linen			2,343	35	12	\$ 2,390			
065	Dietary			21,054	313	106	0	\$ 21,474		
155	Social Services			5,433	81	27	0	0	\$ 5,542	
160	Activities			28,423	423	144	0	0	0	\$ 28,990
165	Administration			23,024	342	116	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			8,693	129	44	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			7,641	114	39	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,705	85	29	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,671	84	29	0	0	0	0
083	Speech Pathology			5,671	84	29	0	0	0	0
085	Pharmacy			6,079	90	31	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			815	12	4	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			349,639	5,198	1,767	2,390	21,474	5,542	28,990
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			7,131	106	36	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 486,832	100%	\$ 486,832	\$ 7,131	\$ 2,412	\$ 2,390	\$ 21,474	\$ 5,542	\$ 28,990

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CARLMONT GARDENS NURSING CENTER

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

Provider NPI:
1386732006

OSHPD Facility Number:
206419734

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 92% Of Total	Property Tax 8% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 446,487	92%							
	Property Tax (line 40)	40,345	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 23,483	\$ 23,483				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 8,867						
	ANCILLARY SERVICES									
075	Patient Supplies			0	7,793	305	0	\$ 8,097	\$ 7,426	\$ 671
077	Specialized Support Surfaces			0	0	46	0	46	42	4
080	Physical Therapy			0	5,819	2,163	0	7,981	7,320	661
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	5,784	1,810	0	7,594	6,965	629
083	Speech Pathology			0	5,784	165	0	5,949	5,456	493
085	Pharmacy			0	6,200	1,043	0	7,243	6,643	600
090	Laboratory			0	0	135	0	135	124	11
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	831	148	0	979	898	81
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			8,867	423,865	17,599	0	441,464	404,879	36,585
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	7,273	70	0	7,343	6,735	609
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 486,832	100%	\$ 8,867	\$ 463,349	\$ 23,483	\$ -	\$ 486,832	\$ 446,487	\$ 40,345

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
CARLMONT GARDENS NURSING CENTER

Provider NPI:
1386732006

OSHPD Facility Number:
206419734

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. 63% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 7,835												
055	Interest - Other	2,222												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	643,563												
	Total Costs Allocable as Administration	653,620	63%											
167	CDPH Licensing Fees	17,760	2%											
168	Professional Liability Insurance	36,308	3%											
169	Quality Assurance Fees	330,265	32%											
174	Caregiver Training	0	0%											
	Total	1,037,953	100%						\$ 1,037,953					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 7,443	\$ 76,886	\$ 7,793	\$ 92,122	13,461	\$ 8,477	\$ 230	\$ 471	\$ 4,283	\$ -
077	Specialized Support Surfaces			0	0	13,953	0	13,953	2,039	1,284	35	71	649	0
080	Physical Therapy			0	5,557	642,766	5,819	654,142	95,586	60,193	1,636	3,344	30,414	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	5,524	536,255	5,784	547,563	80,012	50,385	1,369	2,799	25,459	0
083	Speech Pathology			0	5,524	38,540	5,784	49,848	7,284	4,587	125	255	2,318	0
085	Pharmacy			0	5,921	303,474	6,200	315,595	46,116	29,040	789	1,613	14,674	0
090	Laboratory			0	0	40,838	0	40,838	5,967	3,758	102	209	1,899	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	794	43,053	831	44,678	6,529	4,111	112	228	2,077	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			3,216,972	951,957	730,593	423,865	5,323,388	777,877	489,845	13,310	27,210	247,512	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	6,947	6,863	7,273	21,083	3,081	1,940	53	108	980	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,037,953		\$ 3,216,972	\$ 989,668	\$ 2,433,221	\$ 463,349	\$ 7,103,210	\$ 1,037,953					
	Total Administrative Costs							\$ 1,037,953		\$ 653,620	\$ 17,760	\$ 36,308	\$ 330,265	\$ -
	Unit Cost Multiplier							0.14612450						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 108,408	\$ 18,142	\$ 23,483	\$ 150,033							
	TOTAL FACILITY COSTS							\$ 8,291,196						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
CARLMONT GARDENS NURSING CENTER

Provider NPI:
1386732006

OSHPD Facility Number:
206419734

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 2)	Plant Ops (SQ FT) 5 (Adj 3)	Hskpng (SQ FT) 10 (Adj 3)	Laundry (LBS) 60 (Adj 4)	Dietary (MEALS) 65 (Adj 5)	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	210									
010	Housekeeping	70	70								
060	Laundry and Linen	69	69	69							
065	Dietary	620	620	620							
155	Social Services	160	160	160							
160	Activities	837	837	837							
165	Administration	678	678	678							
166	Medical Records										
170	Inservice Education - Nursing	256	256	256							
	ANCILLARY SERVICES										
075	Patient Supplies	225	225	225						92,122	92,122
077	Specialized Support Surfaces									13,953	13,953
080	Physical Therapy	168	168	168						654,142	654,142
081	Respiratory Therapy									0	0
082	Occupational Therapy	167	167	167						547,563	547,563
083	Speech Pathology	167	167	167						49,848	49,848
085	Pharmacy	179	179	179						315,595	315,595
090	Laboratory									40,838	40,838
095	Home Health Services									0	0
100	Other Ancillary Services	24	24	24						44,678	44,678
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,296	10,296	10,296	241,790	72,537	3,123,172	3,123,172	3,123,172	5,323,388	5,323,388
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	210	210	210						21,083	21,083
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	14,336	14,126	14,056	241,790	72,537	3,123,172	3,123,172	3,123,172	7,103,210	7,103,210
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 78,080	\$ 133,019			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.025000224	0.042590994			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 171,844	\$ 293,978	\$ 36,996	\$ 425,752	\$ 5,293	\$ 27,688	\$ 115,638	\$ 22,428	\$ 85,980
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		12.16508566	20.91473791	0.15300677	5.86945270	0.00169468	0.00886529	0.03702596	0.00315746	0.01210439
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 234,291	\$ 42,312	\$ 34,159	\$ 320,178	\$ 31,330	\$ 20,850	\$ 5,017	\$ 13,286	\$ 4,856
	UNIT COST MULTIPLIER (INDIRECT OTHER)		16.58579924	3.01024516	0.14127601	4.41398938	0.01003159	0.00667587	0.00160625	0.00187044	0.00068364
	TOTAL CAPITAL COSTS - SCH. 5	\$ 486,832	\$ 7,131	\$ 2,412	\$ 2,390	\$ 21,474	\$ 5,542	\$ 28,990	\$ 8,867	\$ 23,483	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	33.95870536	0.50483705	0.17163119	0.00988390	0.29603937	0.00177436	0.00928212	0.00283897	0.00330592	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

CARLMONT GARDENS NURSING CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1386732006

OSHPD Facility Number:

206419734

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	\$ 127,946	\$ 0	\$ 127,946	(Sch 3)
005	.20-.39	Fringe Benefits	6200	43,898	0	43,898	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	234,291	0	234,291	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 406,135	\$ 0	\$ 406,135	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 220,717	\$ 0	\$ 220,717	(Sch 3)
010	.20-.39	Fringe Benefits	6300	72,409	0	72,409	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	41,151	0	41,151	(Sch 4)
010		Housekeeping - Total	6300	\$ 334,277	\$ 0	\$ 334,277	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	9,111	0	9,111	(Sch 5)
025		Depreciation: Equipment	7140	26,231	0	26,231	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	411,145	0	411,145	(Sch 5)
040		Property Taxes	7300	40,345	0	40,345	(Sch 5)
045		Property Insurance	7400	7,835	0	7,835	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 2,222	\$ 0	\$ 2,222	(Sch 6)
057		Subtotal 005 - 055		\$ 1,237,301	\$ 0	\$ 1,237,301	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 21,902	\$ 0	\$ 21,902	(Sch 3)
060	.20-.39	Fringe Benefits	6400	12,811	0	12,811	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	32,807	0	32,807	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 67,520	\$ 0	\$ 67,520	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 307,644	\$ 0	\$ 307,644	(Sch 3)
065	.20-.39	Fringe Benefits	6500	97,599	0	97,599	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	308,028	0	308,028	(Sch 4)
065		Dietary - Total	6500	\$ 713,271	\$ 0	\$ 713,271	
070		Provision for Bad Debts	7700	\$ 0	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	72,477	0	72,477	(Sch 4)
075		Patient Supplies - Total	8100	\$ 72,477	\$ 0	\$ 72,477	
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	13,953	0	13,953	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 13,953	\$ 0	\$ 13,953	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CARLMONT GARDENS NURSING CENTER

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

Provider NPI:
1386732006

OSHPD Facility Number:
206419734

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	639,474	0	639,474	(Sch 4)
080		Physical Therapy - Total	8200	\$ 639,474	\$ 0	\$ 639,474	
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		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	532,982	0	532,982	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 532,982	\$ 0	\$ 532,982	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	35,267	0	35,267	(Sch 4)
083		Speech Pathology - Total	8280	\$ 35,267	\$ 0	\$ 35,267	
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	299,966	0	299,966	(Sch 4)
085		Pharmacy - Total	8300	\$ 299,966	\$ 0	\$ 299,966	
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	40,838	0	40,838	(Sch 4)
090		Laboratory - Total	8400	\$ 40,838	\$ 0	\$ 40,838	
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	42,583	0	42,583	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 42,583	\$ 0	\$ 42,583	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CARLMONT GARDENS NURSING CENTER

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

Provider NPI:
1386732006

OSHPD Facility Number:
206419734

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		\$ 1,677,540	\$ 0	\$ 1,677,540	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,442,445	\$ 0	\$ 2,442,445	(Sch 2)
105	.20-.39	Fringe Benefits	6110	563,428	0	563,428	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	117,299	0	117,299	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,123,172	\$ 0	\$ 3,123,172	
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:
CARLMONT GARDENS NURSING CENTER

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

Provider NPI:
1386732006

OSHPD Facility Number:
206419734

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	2,748	0	2,748 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,748	\$ 0	\$ 2,748
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		\$ 3,125,920	\$ 0	\$ 3,125,920
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 61,209	\$ 0	\$ 61,209 (Sch 2)
155	.20-.39	Fringe Benefits	6600	16,871	0	16,871 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	28,195	0	28,195 (Sch 4)
155		Social Services - Total	6600	\$ 106,275	\$ 0	\$ 106,275

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CARLMONT GARDENS NURSING CENTER

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

Provider NPI:
1386732006

OSHPD Facility Number:
206419734

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	\$ 103,083	\$ 0	\$ 103,083	(Sch 2)
160	.20-.39	Fringe Benefits	6700	29,936	0	29,936	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,448	0	4,448	(Sch 4)
160		Activities - Total	6700	\$ 137,467	\$ 0	\$ 137,467	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 347,511	\$ 0	\$ 347,511	(Sch 6)
165	.20-.39	Fringe Benefits	6900	80,343	0	80,343	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	249,288	(33,579)	215,709	(Sch 6)
165		Administration - Total	6900	\$ 677,142	\$ (33,579)	\$ 643,563	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 70,876	\$ 0	\$ 70,876	(Sch 3)
166	.20-.39	Fringe Benefits	6900	15,104	0	15,104	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,856	0	4,856	(Sch 4)
166		Medical Records - Total	6900	\$ 90,836	\$ 0	\$ 90,836	
167		CDPH Licensing Fees	6900	\$ 17,760	\$ 0	\$ 17,760	(Sch 6)
168		Professional Liability Insurance	6900	\$ 36,308	\$ 0	\$ 36,308	(Sch 6)
169		Quality Assurance Fees	6900	\$ 330,265	\$ 0	\$ 330,265	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 76,736	\$ 0	\$ 76,736	(Sch 3)
170	.20-.39	Fringe Benefits	6800	30,434	0	30,434	(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	\$ 107,170	\$ 0	\$ 107,170	
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		\$ 1,503,223	\$ (33,579)	\$ 1,469,644	
200		Total		\$ 8,324,775	\$ (33,579)	\$ 8,291,196	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 235,070	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
CARLMONT GARDENS NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1386732006		7
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 informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$235,070	\$235,070		

Provider Name							Fiscal Period	Provider NPI	Adjustments	
CARLMONT GARDENS NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1386732006	7	
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>ADJUSTMENT TO REPORTED COSTS</u>										
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate advertising costs not related to patient care 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2136, and 2136.2	\$249,288	(\$33,579)	\$215,709

Provider Name							Fiscal Period		Provider NPI		Adjustments
CARLMONT GARDENS NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1386732006		7
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 STATISTICS</u>											
2	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	210	210	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	70	70	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	69	69	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	620	620	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	160	160	
	10.7	160	1,2,3	7	160	N/A	Activities	0	837	837	
	10.7	165	1,2,3	7	165	N/A	Administration	0	678	678	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	256	256	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	225	225	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	168	168	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	167	167	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	167	167	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	179	179	
	10.7	100	1,2,3	7	100	N/A	Other Ancillary Services	0	24	24	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	10,296	10,296	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	210	210	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	0	14,336	14,336	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	0	14,126	14,126	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	0	14,056	14,056	
<p>To adjust reported square footage statistics to agree with the provider's records in order to properly allocate indirect costs. 42 cfr 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306</p>											

Provider Name							Fiscal Period		Provider NPI		Adjustments			
CARLMONT GARDENS NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1386732006		7			
Report References							Explanation of Audit Adjustments							
Cost Report			Audit Report									As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.								
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>														
4	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	0	241,790	241,790				
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	0	241,790	241,790				
							To adjust reported laundry pounds statistics to agree with the provider's records in order to properly allocate indirect costs. 42 cfr 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306							
5	10.7	105	5	7	105	N/A	Skilled Nursing Care (Number of Patient Meals)	0	72,537	72,537				
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patient Meals	0	72,837	72,837				
							To adjust reported meals count statistics to agree with the provider's records in order to properly allocate indirect costs. 42 cfr 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306							

Provider Name							Fiscal Period		Provider NPI		Adjustments
CARLMONT GARDENS NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1386732006		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>											
6	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 March 27, 2013 Report Date: March 27, 2013 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 51511	11,871	(11,454)	417	
7	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include 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	0	11,385	11,385	