

**REPORT
ON THE
RATE SETTING AUDIT**

**HOLIDAY MANOR CARE CENTER
CANOGA PARK, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1710082193**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Lucia Martinez
Auditor: Richard Cruz**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

August 28, 2013

MaryLynn Mahan, CFO
P&M Management, Inc.
16742 Orange Way
Fontana, CA 92335

HOLIDAY MANOR CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1710082193
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
3. Audited Allocation of Home Office Cost

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 Rate 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.

MaryLynn Mahan
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If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

Certified

cc: Bruce Burg, CPA
Gorelick & Uslaner, CPAs
11620 Wilshire Boulevard, Suite 800
Los Angeles, CA 90025

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
HOLIDAY MANOR CARE CENTER

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

Provider NPI:
1710082193

OSHPD Facility No.:
206190377

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	\$ 2,443,736	\$ 72.57
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 647,294	\$ 19.22
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 603,665	\$ 17.93
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 368,633	\$ 10.95
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 37,473	\$ 1.11
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 22,138	\$ 0.66
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 68,629	\$ 2.04
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 423,966	\$ 12.59
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 483,011	\$ 14.34
11	Cost of Routine Service/Audited Total Costs	\$ 5,099,858	\$ 5,098,544	\$ 151.40
12	Total Patient Days (Adj)	33,675	33,675	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 151.44	\$ 151.40	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj 2)	26,715	26,173	
16	Medi-Cal Managed Care Days (Adj)		0	
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:
HOLIDAY MANOR CARE CENTER

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

Provider NPI:
1710082193

OSHPD Facility No.:
206190377

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:
HOLIDAY MANOR CARE CENTER

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

Provider NPI:
1710082193

OSHPD Facility No.:
206190377

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 37,108	\$ 37,108		
160	Activities	43,503		\$ 43,503	
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	2,363,125	37,108	43,503	2,443,736 *
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	\$ 2,443,736	\$ 37,108	\$ 43,503	\$ 2,443,736

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
HOLIDAY MANOR CARE CENTER

Provider NPI:
1710082193

OSHPD Facility Number:
206190377

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	\$ 36,010	\$ 36,010										
010	Housekeeping	123,135	345	\$ 123,480									
060	Laundry and Linen	88,993	603	2,089	\$ 91,686								
065	Dietary	292,173	4,705	16,291	0	\$ 313,169							
155	Social Services	N/A	396	1,372	0	0	\$ 1,769						
160	Activities	N/A	3,024	10,470	0	0	0	\$ 13,494					
165	Administration	N/A	2,432	8,419	0	0	0	0		\$ 10,851	\$ 10,851		
166	Medical Records	52,116	370	1,280	0	0	0	0		53,765		\$ 53,765	
170	Inservice Education - Nursing	61,811	316	1,095	0	0	0	0	\$ 63,222				
ANCILLARY SERVICES													
075	Patient Supplies		281	971	0	0	0	0	0	1,252	26	128	\$ 1,405
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		131	455	0	0	0	0	0	586	263	1,303	2,152
081	Respiratory Therapy		0	0	0	0	0	0	0	0	3	15	18
082	Occupational Therapy		131	455	0	0	0	0	0	586	11	53	650
083	Speech Pathology		131	455	0	0	0	0	0	586	35	173	794
085	Pharmacy		0	0	0	0	0	0	0	0	103	512	615
090	Laboratory		0	0	0	0	0	0	0	0	16	78	94
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	20	98	118
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		22,921	79,357	91,686	313,169	1,769	13,494	63,222	585,617	10,357	51,319	647,294 *
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		223	771	0	0	0	0	0	994	17	85	1,096
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 654,238	\$ 36,010	\$ 123,480	\$ 91,686	\$ 313,169	\$ 1,769	\$ 13,494	\$ 63,222	\$ 589,622	\$ 10,851	\$ 53,765	\$ 654,238

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
HOLIDAY MANOR CARE CENTER

Provider NPI:
1710082193

OSHPD Facility Number:
206190377

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	\$ 166,235	\$ 166,235										
010	Housekeeping	18,353	1,593	\$ 19,946									
060	Laundry and Linen	57,090	2,786	338	\$ 60,213								
065	Dietary	199,087	21,721	2,632	0	\$ 223,440							
155	Social Services	3,823	1,830	222	0	0	\$ 5,874						
160	Activities	4,757	13,960	1,691	0	0	0	\$ 20,408					
165	Administration	N/A	11,226	1,360	0	0	0	0		\$ 12,586	\$ 12,586		
166	Medical Records	19,428	1,706	207	0	0	0	0		21,341		\$ 21,341	
170	Inservice Education - Nursing	75	1,460	177	0	0	0	0	\$ 1,712				
ANCILLARY SERVICES													
075	Patient Supplies	3,899	1,295	157	0	0	0	0	0	5,351	30	51	\$ 5,432
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	98,119	607	73	0	0	0	0	0	98,799	305	517	99,621
081	Respiratory Therapy	1,191	0	0	0	0	0	0	0	1,191	4	6	1,201
082	Occupational Therapy	1,317	607	73	0	0	0	0	0	1,997	12	21	2,031
083	Speech Pathology	10,573	607	73	0	0	0	0	0	11,253	40	69	11,362
085	Pharmacy	39,655	0	0	0	0	0	0	0	39,655	120	203	39,978
090	Laboratory	6,079	0	0	0	0	0	0	0	6,079	18	31	6,129
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	7,630	0	0	0	0	0	0	0	7,630	23	39	7,692
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	141,005	105,810	12,819	60,213	223,440	5,874	20,408	1,712	571,282	12,013	20,370	603,665 *
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	1,862	1,028	125	0	0	0	0	0	3,015	20	34	3,068
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 780,178	\$ 166,235	\$ 19,946	\$ 60,213	\$ 223,440	\$ 5,874	\$ 20,408	\$ 1,712	\$ 746,251	\$ 12,586	\$ 21,341	\$ 780,178

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HOLIDAY MANOR CARE CENTER

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

Provider NPI:
1710082193

OSHPD Facility Number:
206190377

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)	\$ 379,539	91%							
	Property Tax (line 40)	38,582	9%	\$ 418,121						
005	Plant Operations and Maintenance			6,741	\$ 6,741					
010	Housekeeping			3,943	65	\$ 4,008				
060	Laundry and Linen			6,894	113	68	\$ 7,075			
065	Dietary			53,753	881	529	0	\$ 55,163		
155	Social Services			4,528	74	45	0	0	\$ 4,647	
160	Activities			34,547	566	340	0	0	0	\$ 35,453
165	Administration			27,780	455	273	0	0	0	0
166	Medical Records			4,223	69	42	0	0	0	0
170	Inservice Education - Nursing			3,612	59	36	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			3,205	53	32	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,501	25	15	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,501	25	15	0	0	0	0
083	Speech Pathology			1,501	25	15	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			261,847	4,291	2,576	7,075	55,163	4,647	35,453
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			2,544	42	25	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 418,121	100%	\$ 418,121	\$ 6,741	\$ 4,008	\$ 7,075	\$ 55,163	\$ 4,647	\$ 35,453

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HOLIDAY MANOR CARE CENTER

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

Provider NPI:
1710082193

OSHPD Facility Number:
206190377

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)	\$ 379,539	91%							
	Property Tax (line 40)	38,582	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 28,508	\$ 28,508				
166	Medical Records				4,334		\$ 4,334			
170	Inservice Education - Nursing			\$ 3,707						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,289	68	10	\$ 3,367	\$ 3,057	\$ 311
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	1,540	691	105	2,336	2,121	216
081	Respiratory Therapy			0	0	8	1	9	9	1
082	Occupational Therapy			0	1,540	28	4	1,573	1,428	145
083	Speech Pathology			0	1,540	92	14	1,646	1,494	152
085	Pharmacy			0	0	271	41	313	284	29
090	Laboratory			0	0	42	6	48	44	4
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	52	8	60	55	6
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			3,707	374,758	27,211	4,136	406,106	368,633	37,473
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	2,611	45	7	2,663	2,417	246
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 418,121	100%	\$ 3,707	\$ 385,279	\$ 28,508	\$ 4,334	\$ 418,121	\$ 379,539	\$ 38,582

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
HOLIDAY MANOR CARE CENTER

Provider NPI:
1710082193

OSHPD Facility Number:
206190377

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. 48% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 42% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 9,654												
055	Interest - Other	2,586												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	493,795												
	Total Costs Allocable as Administration	506,035	48%											
167	CDPH Licensing Fees	23,193	2%											
168	Professional Liability Insurance	71,900	7%											
169	Quality Assurance Fees	444,175	42%											
174	Caregiver Training	0	0%											
	Total	1,045,303	100%						\$ 1,045,303					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 1,252	\$ 5,351	\$ 3,289	\$ 9,893	2,483	\$ 1,202	\$ 55	\$ 171	\$ 1,055	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	586	98,799	1,540	100,926	25,330	12,262	562	1,742	10,763	0
081	Respiratory Therapy			0	0	1,191	0	1,191	299	145	7	21	127	0
082	Occupational Therapy			0	586	1,997	1,540	4,124	1,035	501	23	71	440	0
083	Speech Pathology			0	586	11,253	1,540	13,380	3,358	1,626	75	231	1,427	0
085	Pharmacy			0	0	39,655	0	39,655	9,953	4,818	221	685	4,229	0
090	Laboratory			0	0	6,079	0	6,079	1,526	739	34	105	648	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	7,630	0	7,630	1,915	927	42	132	814	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			2,443,736	585,617	571,282	374,758	3,975,393	997,744	483,011	22,138	68,629	423,966	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	994	3,015	2,611	6,619	1,661	804	37	114	706	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,045,303		\$ 2,443,736	\$ 589,622	\$ 746,251	\$ 385,279	\$ 4,164,888	\$ 1,045,303					
	Total Administrative Costs							\$ 1,045,303		\$ 506,035	\$ 23,193	\$ 71,900	\$ 444,175	\$ -
	Unit Cost Multiplier							0.25097985						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 64,616	\$ 33,927	\$ 32,842	\$ 131,385							
	TOTAL FACILITY COSTS							\$ 5,341,576						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
HOLIDAY MANOR CARE CENTER

Provider NPI:
1710082193

OSHPD Facility Number:
206190377

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	265									
010	Housekeeping	155	155								
060	Laundry and Linen	271	271	271							
065	Dietary	2,113	2,113	2,113							
155	Social Services	178	178	178							
160	Activities	1,358	1,358	1,358							
165	Administration	1,092	1,092	1,092							
166	Medical Records	166	166	166							
170	Inservice Education - Nursing	142	142	142							
	ANCILLARY SERVICES										
075	Patient Supplies	126	126	126						9,893	9,893
077	Specialized Support Surfaces									0	0
080	Physical Therapy	59	59	59						100,926	100,926
081	Respiratory Therapy									1,191	1,191
082	Occupational Therapy	59	59	59						4,124	4,124
083	Speech Pathology	59	59	59						13,380	13,380
085	Pharmacy									39,655	39,655
090	Laboratory									6,079	6,079
095	Home Health Services									0	0
100	Other Ancillary Services									7,630	7,630
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,293	10,293	10,293	166,930	100,158	2,504,130	2,504,130	2,504,130	3,975,393	3,975,393
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	100	100	100						6,619	6,619
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	16,436	16,171	16,016	166,930	100,158	2,504,130	2,504,130	2,504,130	4,164,888	4,164,888
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 37,108 0.014818719	\$ 43,503 0.017372501			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 36,010 2.22682580	\$ 123,480 7.70980008	\$ 91,686 0.54924714	\$ 313,169 3.12675064	\$ 1,769 0.00070632	\$ 13,494 0.00538867	\$ 63,222 0.02524709	\$ 10,851 0.00260530	\$ 53,765 0.01290923
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 166,235 10.27982190	\$ 19,946 1.24540287	\$ 60,213 0.36071009	\$ 223,440 2.23087322	\$ 5,874 0.00234592	\$ 20,408 0.00814984	\$ 1,712 0.00068350	\$ 12,586 0.00302182	\$ 21,341 0.00512407
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 418,121 25.43934047	\$ 6,741 0.41688363	\$ 4,008 0.25023194	\$ 7,075 0.04238213	\$ 55,163 0.55075922	\$ 4,647 0.00185571	\$ 35,453 0.01415764	\$ 3,707 0.00148040	\$ 28,508 0.00684490	\$ 4,334 0.00104053

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HOLIDAY MANOR CARE CENTER

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

Provider NPI:
1710082193

OSHPD Facility Number:
206190377

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	\$ 31,682	\$ 0	\$ 31,682	(Sch 3)
005	.20-.39	Fringe Benefits	6200	4,328	0	4,328	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	166,235	0	166,235	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 202,245	\$ 0	\$ 202,245	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	123,135	0	123,135	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	18,353	0	18,353	(Sch 4)
010		Housekeeping - Total	6300	\$ 141,488	\$ 0	\$ 141,488	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	19,907	0	19,907	(Sch 5)
025		Depreciation: Equipment	7140	17,146	0	17,146	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	342,486	0	342,486	(Sch 5)
040		Property Taxes	7300	38,582	0	38,582	(Sch 5)
045		Property Insurance	7400	9,654	0	9,654	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 2,586	\$ 0	\$ 2,586	(Sch 6)
057		Subtotal 005 - 055		\$ 774,094	\$ 0	\$ 774,094	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	88,993	0	88,993	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	57,090	0	57,090	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 146,083	\$ 0	\$ 146,083	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 235,831	\$ 0	\$ 235,831	(Sch 3)
065	.20-.39	Fringe Benefits	6500	56,342	0	56,342	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	199,087	0	199,087	(Sch 4)
065		Dietary - Total	6500	\$ 491,260	\$ 0	\$ 491,260	
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	3,899	0	3,899	(Sch 4)
075		Patient Supplies - Total	8100	\$ 3,899	\$ 0	\$ 3,899	
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:
HOLIDAY MANOR CARE CENTER

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

Provider NPI:
1710082193

OSHPD Facility Number:
206190377

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	98,119	0	98,119	(Sch 4)
080		Physical Therapy - Total	8200	\$ 98,119	\$ 0	\$ 98,119	
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	1,191	0	1,191	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 1,191	\$ 0	\$ 1,191	
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	1,317	0	1,317	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 1,317	\$ 0	\$ 1,317	
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	10,573	0	10,573	(Sch 4)
083		Speech Pathology - Total	8280	\$ 10,573	\$ 0	\$ 10,573	
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	39,655	0	39,655	(Sch 4)
085		Pharmacy - Total	8300	\$ 39,655	\$ 0	\$ 39,655	
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	6,079	0	6,079	(Sch 4)
090		Laboratory - Total	8400	\$ 6,079	\$ 0	\$ 6,079	
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	7,630	0	7,630	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 7,630	\$ 0	\$ 7,630	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HOLIDAY MANOR CARE CENTER

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

Provider NPI:
1710082193

OSHPD Facility Number:
206190377

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		\$ 168,463	\$ 0	\$ 168,463	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,910,380	\$ 0	\$ 1,910,380	(Sch 2)
105	.20-.39	Fringe Benefits	6110	452,745	0	452,745	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	141,005	0	141,005	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,504,130	\$ 0	\$ 2,504,130	
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:
HOLIDAY MANOR CARE CENTER

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

Provider NPI:
1710082193

OSHPD Facility Number:
206190377

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	1,862	0	1,862 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,862	\$ 0	\$ 1,862
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		\$ 2,505,992	\$ 0	\$ 2,505,992
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 30,391	\$ 0	\$ 30,391 (Sch 2)
155	.20-.39	Fringe Benefits	6600	6,717	0	6,717 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,823	0	3,823 (Sch 4)
155		Social Services - Total	6600	\$ 40,931	\$ 0	\$ 40,931

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HOLIDAY MANOR CARE CENTER

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

Provider NPI:
1710082193

OSHPD Facility Number:
206190377

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	\$ 33,537	\$ 0	\$ 33,537	(Sch 2)
160	.20-.39	Fringe Benefits	6700	9,966	0	9,966	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,757	0	4,757	(Sch 4)
160		Activities - Total	6700	\$ 48,260	\$ 0	\$ 48,260	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 162,381	\$ 0	\$ 162,381	(Sch 6)
165	.20-.39	Fringe Benefits	6900	73,012	0	73,012	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	268,667	(10,265)	258,402	(Sch 6)
165		Administration - Total	6900	\$ 504,060	\$ (10,265)	\$ 493,795	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 39,016	\$ 0	\$ 39,016	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,100	0	13,100	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	19,428	0	19,428	(Sch 4)
166		Medical Records - Total	6900	\$ 71,544	\$ 0	\$ 71,544	
167		CDPH Licensing Fees	6900	\$ 23,193	\$ 0	\$ 23,193	(Sch 6)
168		Professional Liability Insurance	6900	\$ 71,900	\$ 0	\$ 71,900	(Sch 6)
169		Quality Assurance Fees	6900	\$ 444,175	\$ 0	\$ 444,175	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 53,841	\$ 0	\$ 53,841	(Sch 3)
170	.20-.39	Fringe Benefits	6800	7,970	0	7,970	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	75	0	75	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 61,886	\$ 0	\$ 61,886	
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		\$ 1,265,949	\$ (10,265)	\$ 1,255,684	
200		Total		\$ 5,351,841	\$ (10,265)	\$ 5,341,576	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		Provider NPI		Adjustments
HOLIDAY MANOR CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1710082193		2
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>											
1	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the P&M Management, Inc. Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$268,667	(\$10,265)	\$258,402	

Provider Name							Fiscal Period	Provider NPI	Adjustments	
HOLIDAY MANOR CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1710082193	2	
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 PATIENT DAYS</u>										
2	4.1	5	2	1	15	Medi-Cal Days of Service - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through June 30, 2013 Report Date: July 12, 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 51541	26,715	(542)	26,173	