

**REPORT
ON THE
RATE SETTING AUDIT**

**MONTROSE NURSING CENTER
MONTROSE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1194897363**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Maria Delgado
Audit Supervisor: Ginn B. Sampson
Auditor: Xiaoli Li**



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



EDMUND G. BROWN JR.
GOVERNOR

April 25, 2013

Nasreen Pervaiz, Administrator
Montrose Nursing Center
2123 Verdugo Boulevard
Montrose, CA 91020

MONTROSE NURSING CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1194897363
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 that include a summary of the total due the State in the amount of \$4,758, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

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

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

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Nasreen Pervaiz
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Certified

cc: Zaid Pervaiz
Corporate Controller
Longwood Management Corporation
4032 Wilshire Boulevard, Suite 600
Los Angeles, CA 90010

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MONTROSE NURSING CENTER

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

Provider NPI:
1194897363

OSHPD Facility No.:
206190549

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	\$ 1,807,742	\$ 96.88
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 438,606	\$ 23.51
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 345,775	\$ 18.53
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 103,501	\$ 5.55
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 10,198	\$ 0.55
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,358	\$ 0.56
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 30,247	\$ 1.62
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 183,179	\$ 9.82
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 367,590	\$ 19.70
11	Cost of Routine Service/Audited Total Costs	\$ 3,343,004.00	\$ 3,297,195	\$ 176.71
12	Total Patient Days (Adj)	18,659	18,659	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 179.16	\$ 176.71	
14	Overpayments (Adj 7)	\$ 0	\$ 4,758	
15	Medi-Cal Days (Adj 6)	10,293	10,424	
16	Medi-Cal Managed Care Days (Adj 5)		31	
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:
MONTROSE NURSING CENTER

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

Provider NPI:
1194897363

OSHPD Facility No.:
206190549

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:
MONTROSE NURSING CENTER

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

Provider NPI:
1194897363

OSHPD Facility No.:
206190549

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	\$ 63,307	\$ 63,307		
160	Activities	101,557		\$ 101,557	
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	338,690	0	0	338,690
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	317,670	0	0	317,670
083	Speech Pathology	79,111	0	0	79,111
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	1,642,878	63,307	101,557	1,807,742 *
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	\$ 2,543,213	\$ 63,307	\$ 101,557	\$ 2,543,213

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
MONTROSE NURSING CENTER

Provider NPI:
1194897363

OSHPD Facility Number:
206190549

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	\$ 48,637	\$ 48,637										
010	Housekeeping	71,086	686	\$ 71,772									
060	Laundry and Linen	45,853	457	685	\$ 46,995								
065	Dietary	215,146	7,972	11,933	0	\$ 235,051							
155	Social Services	N/A	542	812	0	0	\$ 1,354						
160	Activities	N/A	495	740	0	0	0	\$ 1,235					
165	Administration	N/A	2,532	3,789	0	0	0	0		\$ 6,321	\$ 6,321		
166	Medical Records	37,548	0	0	0	0	0	0		37,548		\$ 37,548	
170	Inservice Education - Nursing	37,227	0	0	0	0	0	0	\$ 37,227				
ANCILLARY SERVICES													
075	Patient Supplies		569	852	0	0	0	0	0	1,421	40	237	\$ 1,698
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,479	2,213	0	0	0	0	0	3,692	610	3,626	7,928
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	552	3,280	3,832
083	Speech Pathology		0	0	0	0	0	0	0	0	137	817	954
085	Pharmacy		0	0	0	0	0	0	0	0	297	1,763	2,060
090	Laboratory		0	0	0	0	0	0	0	0	33	197	230
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	27	158	184
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		33,905	50,748	46,995	235,051	1,354	1,235	37,227	406,516	4,624	27,467	438,606
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	0	0	0	0	0	0	0	1	4	4
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 455,497	\$ 48,637	\$ 71,772	\$ 46,995	\$ 235,051	\$ 1,354	\$ 1,235	\$ 37,227	\$ 411,628	\$ 6,321	\$ 37,548	\$ 455,497

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
MONTROSE NURSING CENTER

Provider NPI:
1194897363

OSHPD Facility Number:
206190549

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	\$ 142,846	\$ 142,846										
010	Housekeeping	23,958	2,015	\$ 25,973									
060	Laundry and Linen	8,723	1,343	248	\$ 10,314								
065	Dietary	98,588	23,415	4,318	0	\$ 126,321							
155	Social Services	0	1,593	294	0	0	\$ 1,887						
160	Activities	12,823	1,453	268	0	0	0	\$ 14,544					
165	Administration	N/A	7,435	1,371	0	0	0	0		\$ 8,806	\$ 8,806		
166	Medical Records	3,047	0	0	0	0	0	0		3,047		\$ 3,047	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	18,172	1,671	308	0	0	0	0	0	20,152	56	19	\$ 20,227
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	4,342	801	0	0	0	0	0	5,143	851	294	6,288
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	769	266	1,035
083	Speech Pathology	0	0	0	0	0	0	0	0	0	192	66	258
085	Pharmacy	170,791	0	0	0	0	0	0	0	170,791	414	143	171,348
090	Laboratory	19,040	0	0	0	0	0	0	0	19,040	46	16	19,102
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	15,264	0	0	0	0	0	0	0	15,264	37	13	15,314
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	66,095	99,578	18,365	10,314	126,321	1,887	14,544	0	337,104	6,442	2,229	345,775
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	371	0	0	0	0	0	0	0	371	1	0	372
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 579,718	\$ 142,846	\$ 25,973	\$ 10,314	\$ 126,321	\$ 1,887	\$ 14,544	\$ -	\$ 567,865	\$ 8,806	\$ 3,047	\$ 579,718

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MONTROSE NURSING CENTER

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

Provider NPI:
1194897363

OSHPD Facility Number:
206190549

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 109,743	91%							
	Property Tax (line 40)	10,813	9%	\$ 120,556						
005	Plant Operations and Maintenance			7,213	\$ 7,213					
010	Housekeeping			1,599	102	\$ 1,701				
060	Laundry and Linen			1,066	68	16	\$ 1,150			
065	Dietary			18,579	1,182	283	0	\$ 20,044		
155	Social Services			1,264	80	19	0	0	\$ 1,364	
160	Activities			1,153	73	18	0	0	0	\$ 1,244
165	Administration			5,900	375	90	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,326	84	20	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,446	219	52	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			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			79,011	5,028	1,202	1,150	20,044	1,364	1,244
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 120,556	100%	\$ 120,556	\$ 7,213	\$ 1,701	\$ 1,150	\$ 20,044	\$ 1,364	\$ 1,244

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MONTROSE NURSING CENTER

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

Provider NPI:
1194897363

OSHPD Facility Number:
206190549

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)	\$ 109,743	91%							
	Property Tax (line 40)	10,813	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 6,365	\$ 6,365				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
ANCILLARY SERVICES										
075	Patient Supplies			0	1,431	40	0	\$ 1,471	\$ 1,339	\$ 132
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	3,717	615	0	4,332	3,943	389
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	556	0	556	506	50
083	Speech Pathology			0	0	138	0	138	126	12
085	Pharmacy			0	0	299	0	299	272	27
090	Laboratory			0	0	33	0	33	30	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	27	0	27	24	2
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	109,043	4,656	0	113,699	103,501	10,198 *
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	0	1	0	1	1	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 120,556	100%	\$ -	\$ 114,191	\$ 6,365	\$ -	\$ 120,556	\$ 109,743	\$ 10,813

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
MONTROSE NURSING CENTER

Provider NPI:
1194897363

OSHPD Facility Number:
206190549

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. 62% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 3,342												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	499,170												
	Total Costs Allocable as Administration	502,512	62%											
167	CDPH Licensing Fees	14,160	2%											
168	Professional Liability Insurance	41,349	5%											
169	Quality Assurance Fees	250,414	31%											
174	Caregiver Training	0	0%											
	Total	808,435	100%						\$ 808,435					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,421	\$ 20,152	\$ 1,431	\$ 23,003	5,113	\$ 3,178	\$ 90	\$ 262	\$ 1,584	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			338,690	3,692	5,143	3,717	351,242	78,077	48,531	1,368	3,993	24,184	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			317,670	0	0	0	317,670	70,614	43,893	1,237	3,612	21,873	0
083	Speech Pathology			79,111	0	0	0	79,111	17,585	10,931	308	899	5,447	0
085	Pharmacy			0	0	170,791	0	170,791	37,965	23,598	665	1,942	11,760	0
090	Laboratory			0	0	19,040	0	19,040	4,232	2,631	74	216	1,311	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	15,264	0	15,264	3,393	2,109	59	174	1,051	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			1,807,742	406,516	337,104	109,043	2,660,405	591,373	367,590	10,358	30,247	183,179	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	0	371	0	371	82	51	1	4	26	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 808,435		\$ 2,543,213	\$ 411,628	\$ 567,865	\$ 114,191	\$ 3,636,897	\$ 808,435					
	Total Administrative Costs							\$ 808,435		\$ 502,512	\$ 14,160	\$ 41,349	\$ 250,414	\$ -
	Unit Cost Multiplier							0.22228702						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 43,869	\$ 11,853	\$ 6,365	\$ 62,087							
	TOTAL FACILITY COSTS							\$ 4,507,419						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
MONTROSE NURSING CENTER

Provider NPI:
1194897363

OSHPD Facility Number:
206190549

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	582									
010	Housekeeping	129	129								
060	Laundry and Linen	86	86	86							
065	Dietary	1,499	1,499	1,499							
155	Social Services	102	102	102							
160	Activities	93	93	93							
165	Administration	476	476	476							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	107	107	107						23,003	23,003
077	Specialized Support Surfaces									0	0
080	Physical Therapy	278	278	278						351,242	351,242
081	Respiratory Therapy									0	0
082	Occupational Therapy									317,670	317,670
083	Speech Pathology									79,111	79,111
085	Pharmacy									170,791	170,791
090	Laboratory									19,040	19,040
095	Home Health Services									0	0
100	Other Ancillary Services									15,264	15,264
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,375	6,375	6,375	184,560	55,368	1,708,973	1,708,973	1,708,973	2,660,405	2,660,405
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									371	371
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	9,727	9,145	9,016	184,560	55,368	1,708,973	1,708,973	1,708,973	3,636,897	3,636,897
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 63,307	\$ 101,557			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.037043885	0.059425749			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 48,637	\$ 71,772	\$ 46,995	\$ 235,051	\$ 1,354	\$ 1,235	\$ 37,227	\$ 6,321	\$ 37,548
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		5.31842537	7.96052317	0.25463258	4.24525256	0.00079255	0.00072262	0.02178326	0.00173796	0.01032419
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 142,846	\$ 25,973	\$ 10,314	\$ 126,321	\$ 1,887	\$ 14,544	\$ -	\$ 8,806	\$ 3,047
	UNIT COST MULTIPLIER (INDIRECT OTHER)		15.62012028	2.88076703	0.05588468	2.28147721	0.00110423	0.00851013	0.00000000	0.00242141	0.00083780
	TOTAL CAPITAL COSTS - SCH. 5	\$ 120,556	\$ 7,213	\$ 1,701	\$ 1,150	\$ 20,044	\$ 1,364	\$ 1,244	\$ -	\$ 6,365	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	12.39395497	0.78876783	0.18861704	0.00623069	0.36200763	0.00079807	0.00072765	0.00000000	0.00175005	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MONTROSE NURSING CENTER

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

Provider NPI:
1194897363

OSHPD Facility Number:
206190549

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	\$ 67,005	\$ (28,047)	\$ 38,958	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,679	0	9,679	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	142,846	0	142,846	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 219,530	\$ (28,047)	\$ 191,483	
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	71,086	0	71,086	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	23,958	0	23,958	(Sch 4)
010		Housekeeping - Total	6300	\$ 95,044	\$ 0	\$ 95,044	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	28,910	0	28,910	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	80,000	833	80,833	(Sch 5)
040		Property Taxes	7300	11,613	(800)	10,813	(Sch 5)
045		Property Insurance	7400	3,342	0	3,342	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 438,439	\$ (28,014)	\$ 410,425	
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	45,853	0	45,853	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	8,723	0	8,723	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 54,576	\$ 0	\$ 54,576	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 180,356	\$ (8,024)	\$ 172,332	(Sch 3)
065	.20-.39	Fringe Benefits	6500	42,814	0	42,814	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	98,588	0	98,588	(Sch 4)
065		Dietary - Total	6500	\$ 321,758	\$ (8,024)	\$ 313,734	
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	18,172	0	18,172	(Sch 4)
075		Patient Supplies - Total	8100	\$ 18,172	\$ 0	\$ 18,172	
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:
MONTROSE NURSING CENTER

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

Provider NPI:
1194897363

OSHPD Facility Number:
206190549

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	338,690	0	338,690	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 338,690	\$ 0	\$ 338,690	
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	317,670	0	317,670	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 317,670	\$ 0	\$ 317,670	
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	79,111	0	79,111	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 79,111	\$ 0	\$ 79,111	
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	170,791	0	170,791	(Sch 4)
085		Pharmacy - Total	8300	\$ 170,791	\$ 0	\$ 170,791	
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	19,040	0	19,040	(Sch 4)
090		Laboratory - Total	8400	\$ 19,040	\$ 0	\$ 19,040	
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	15,264	0	15,264	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 15,264	\$ 0	\$ 15,264	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MONTROSE NURSING CENTER

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

Provider NPI:
1194897363

OSHPD Facility Number:
206190549

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		\$ 958,738	\$ 0	\$ 958,738	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,342,455	\$ (26,508)	\$ 1,315,947	(Sch 2)
105	.20-.39	Fringe Benefits	6110	326,931	0	326,931	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	66,095	0	66,095	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,735,481	\$ (26,508)	\$ 1,708,973	
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:
MONTROSE NURSING CENTER

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

Provider NPI:
1194897363

OSHPD Facility Number:
206190549

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	371	0	371	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 371	\$ 0	\$ 371	
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		\$ 1,735,852	\$ (26,508)	\$ 1,709,344	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 50,709	\$ 0	\$ 50,709	(Sch 2)
155	.20-.39	Fringe Benefits	6600	12,598	0	12,598	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0	(Sch 4)
155		Social Services - Total	6600	\$ 63,307	\$ 0	\$ 63,307	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MONTROSE NURSING CENTER

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

Provider NPI:
1194897363

OSHPD Facility Number:
206190549

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	\$ 81,347	\$ 0	\$ 81,347	(Sch 2)
160	.20-.39	Fringe Benefits	6700	20,210	0	20,210	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	12,823	0	12,823	(Sch 4)
160		Activities - Total	6700	\$ 114,380	\$ 0	\$ 114,380	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 198,451	\$ (49,364)	\$ 149,087	(Sch 6)
165	.20-.39	Fringe Benefits	6900	37,039	0	37,039	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	235,916	77,128	313,044	(Sch 6)
165		Administration - Total	6900	\$ 471,406	\$ 27,764	\$ 499,170	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 30,076	\$ 0	\$ 30,076	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,472	0	7,472	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,047	0	3,047	(Sch 4)
166		Medical Records - Total	6900	\$ 40,595	\$ 0	\$ 40,595	
167		CDPH Licensing Fees	6900	\$ 14,160	\$ 0	\$ 14,160	(Sch 6)
168		Professional Liability Insurance	6900	\$ 42,716	\$ (1,367)	\$ 41,349	(Sch 6)
169		Quality Assurance Fees	6900	\$ 250,414	\$ 0	\$ 250,414	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 29,819	\$ 0	\$ 29,819	(Sch 3)
170	.20-.39	Fringe Benefits	6800	7,408	0	7,408	(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	\$ 37,227	\$ 0	\$ 37,227	
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		\$ 1,034,205	\$ 26,397	\$ 1,060,602	
200		Total		\$ 4,543,568	\$ (36,149)	\$ 4,507,419	

210	0.24	Total Facility Group Health Insurance (Adj 1)*	6900			\$ 89,254	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
MONTROSE NURSING CENTER

Provider NPI:
1194897363

OSHPD Facility Number:
206190549

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

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	(28,047)			(28,047)				
005	2	0							
005	3	0							
005	4	0							
010	1	0							
010	2	0							
010	3	0							
010	4	0							
015	4	0							
020	4	0							
025	4	0							
030	4	0							
035	4	833		833					
040	4	(800)		(800)					
045	4	0							
050	4	0							
055	4	0							
060	1	0							
060	2	0							
060	3	0							
060	4	0							
065	1	(8,024)			(8,024)				
065	2	0							
065	3	0							
065	4	0							
070	4	0							
075	1	0							
075	2	0							
075	3	0							
075	4	0							
077	1	0							
077	2	0							
077	3	0							
077	4	0							
080	1	0							
080	2	0							
080	3	0							
080	4	0							
081	1	0							
081	2	0							
081	3	0							
081	4	0							
082	1	0							
082	2	0							
082	3	0							
082	4	0							
083	1	0							
083	2	0							
083	3	0							

Provider Name:
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Provider NPI:
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OSHPD Facility Number:
206190549

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(26,508)			(26,508)				
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

Provider Name:
MONTROSE NURSING CENTER

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	(49,364)			(49,364)				
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	77,128	1,367	150	75,611				
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	(1,367)	(1,367)						
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name							Fiscal Period			Provider NPI		Adjustments
MONTROSE NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1194897363		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	Not Reported			8	210		Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.24 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230	\$0	\$89,254	\$89,254		

Provider Name							Fiscal Period		Provider NPI		Adjustments
MONTROSE NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1194897363		7
Report References											
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
<u>RECLASSIFICATION OF REPORTED COSTS</u>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor		\$235,916	\$1,367	\$237,283 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance		42,716	(1,367)	41,349
							To reclassify surplus lines taxes and stamping fees associated with liability insurance to the Administration cost center.				
							42 CFR 413.24 / CMS Pub. 15-1, Section 2162				
							CCR, Title 22, Sections 52000(b) and 52501				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
MONTROSE NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1194897363		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				
ADJUSTMENTS TO REPORTED COSTS										
3	10.5	035	4	8A-1	035	4	Leases and Rentals	\$80,000	\$833	\$80,833
	10.5	040	4	8A-1	040	4	Property Taxes	11,613	(800)	10,813
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 237,283	150	237,433 *
							To adjust the provider's reclassification of related party costs to agree with the provider's supporting documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
4	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$67,005	(\$28,047)	\$38,958
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	180,356	(8,024)	172,332
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	1,342,455	(26,508)	1,315,947
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	198,451	(49,364)	149,087
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 237,433	75,611	313,044
							To adjust reported home office costs to agree with the Longwood Management Corporation Home Office Audit Reports for the fiscal periods ended February 28, 2011 and February 29, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304 State Plan Amendment, Section V.C.3			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
MONTROSE NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1194897363		7
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
5	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	31	31

Provider Name							Fiscal Period	Provider NPI		Adjustments
MONTROSE NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1194897363		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.				
ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA										
6	4.1	5	2	1	15	N/A	Medi-Cal Patient 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 July 31, 2012 Report Date: August 9, 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	10,293	131	10,424

Provider Name							Fiscal Period			Provider NPI		Adjustments
MONTROSE NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1194897363		7
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO OTHER MATTERS</u>												
7	Not Reported			1	14	N/A	Medi-Cal Overpayment To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$0	\$4,758	\$4,758