

**REPORT
ON THE
RATE SETTING AUDIT**

**MONTEREY PALMS HEALTH CARE CENTER
PALM DESSERT, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1982676524**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Kelly Ostrom
Auditors: Valentina Lukovtseva, Kristin Bone, Doug Evans, and Phil Perrone**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 28, 2013

Trish Kelly
Vice President of Reimbursement
Fundamental Administrative Services, LLC
920 Ridgebrook Road
Sparks, MD 21152

MONTEREY PALMS HEALTH CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1982676524
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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, patient days, and use of share of cost 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 \$76,813, which resulted from Medi-Cal overpayments

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.

Trish Kelly
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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—Sacramento at (916) 650-6994.

Original Signed By

Robert G.Kvick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MONTEREY PALMS HEALTH CARE CENTER

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

Provider NPI:
1982676524

OSHPD Facility No.:
206334030

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	\$ 2,919,443	\$ 85.97
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 719,301	\$ 21.18
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 784,897	\$ 23.11
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 690,698	\$ 20.34
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 72,786	\$ 2.14
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,437	\$ 0.57
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 18,513	\$ 0.55
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 328,042	\$ 9.66
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 771,835	\$ 22.73
11	Cost of Routine Service/Audited Total Costs	\$ 6,629,545.00	\$ 6,324,952	\$ 186.26
12	Total Patient Days (Adj 17)	33,951	33,957	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 195.27	\$ 186.26	
14	Overpayments (Adj 19-25)		\$ 76,813	
15	Medi-Cal Days (Adj 18)	21,878	21,643	
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:
MONTEREY PALMS HEALTH CARE CENTER

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

Provider NPI:
1982676524

OSHPD Facility No.:
206334030

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)	\$	\$ 163,861	
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:
MONTEREY PALMS HEALTH CARE CENTER

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

Provider NPI:
1982676524

OSHPD Facility No.:
206334030

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	\$ 57,340	\$ 57,340		
160	Activities	81,229		\$ 81,229	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	2,150	0	0	2,150
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	494,284	0	0	494,284
081	Respiratory Therapy	11	0	0	11
082	Occupational Therapy	41,547	0	0	41,547
083	Speech Pathology	591	0	0	591
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	1,201	0	0	1,201
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	2,786,251	55,115	78,077	2,919,443 *
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	120,511	2,225	3,152	125,888 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,585,115	\$ 57,340	\$ 81,229	\$ 3,585,115

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
MONTEREY PALMS HEALTH CARE CENTER

Provider NPI:
1982676524

OSHPD Facility Number:
206334030

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	\$ 20,624	\$ 20,624										
010	Housekeeping	204,606	486	\$ 205,092									
060	Laundry and Linen	85,382	441	4,492	\$ 90,315								
065	Dietary	339,627	1,807	18,405	0	\$ 359,839							
155	Social Services	N/A	102	1,035	0	0	\$ 1,136						
160	Activities	N/A	427	4,348	0	0	0	\$ 4,775					
165	Administration	N/A	2,031	20,683	0	0	0	0		\$ 22,714	\$ 22,714		
166	Medical Records	44,269	232	2,364	0	0	0	0		46,866		\$ 46,866	
170	Inservice Education - Nursing	74,000	0	0	0	0	0	0	\$ 74,000				
ANCILLARY SERVICES													
075	Patient Supplies		511	5,203	0	0	0	0	0	5,714	232	478	\$ 6,424
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	88	181	269
080	Physical Therapy		687	7,000	0	0	0	0	0	7,687	2,334	4,816	14,837
081	Respiratory Therapy		53	539	0	0	0	0	0	592	33	68	693
082	Occupational Therapy		427	4,348	0	0	0	0	0	4,775	1,346	2,776	8,897
083	Speech Pathology		140	1,430	0	0	0	0	0	1,571	435	897	2,903
085	Pharmacy		294	2,997	0	0	0	0	0	3,291	1,068	2,204	6,563
090	Laboratory		0	0	0	0	0	0	0	0	116	238	354
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	129	266	396
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		12,778	130,136	90,315	359,839	1,092	4,590	71,128	669,878	16,134	33,289	719,301 *
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	44	185	2,872	3,101	418	862	4,381 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		199	2,027	0	0	0	0	0	2,226	72	149	2,447
145	Other Nonreimbursable		8	86	0	0	0	0	0	95	310	639	1,044
	TOTAL	\$ 768,508	\$ 20,624	\$ 205,092	\$ 90,315	\$ 359,839	\$ 1,136	\$ 4,775	\$ 74,000	\$ 698,928	\$ 22,714	\$ 46,866	\$ 768,508

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
MONTEREY PALMS HEALTH CARE CENTER

Provider NPI:
1982676524

OSHPD Facility Number:
206334030

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	\$ 258,066	\$ 258,066										
010	Housekeeping	35,975	6,084	\$ 42,059									
060	Laundry and Linen	17,370	5,519	921	\$ 23,810								
065	Dietary	305,878	22,613	3,774	0	\$ 332,265							
155	Social Services	0	1,271	212	0	0	\$ 1,484						
160	Activities	7,930	5,342	892	0	0	0	\$ 14,164					
165	Administration	N/A	25,412	4,242	0	0	0	0		\$ 29,653	\$ 29,653		
166	Medical Records	7,073	2,905	485	0	0	0	0		10,463		\$ 10,463	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	34,274	6,393	1,067	0	0	0	0	0	41,734	303	107	\$ 42,143
077	Specialized Support Surfaces	27,442	0	0	0	0	0	0	0	27,442	115	40	27,597
080	Physical Therapy	186,156	8,600	1,435	0	0	0	0	0	196,192	3,047	1,075	200,314
081	Respiratory Therapy	6,566	662	111	0	0	0	0	0	7,339	43	15	7,397
082	Occupational Therapy	348,567	5,342	892	0	0	0	0	0	354,801	1,757	620	357,177
083	Speech Pathology	125,301	1,757	293	0	0	0	0	0	127,351	568	200	128,119
085	Pharmacy	312,826	3,682	615	0	0	0	0	0	317,123	1,395	492	319,009
090	Laboratory	36,078	0	0	0	0	0	0	0	36,078	151	53	36,282
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	39,116	0	0	0	0	0	0	0	39,116	169	59	39,344
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	198,711	159,888	26,687	23,810	332,265	1,426	13,614	0	756,402	21,063	7,432	784,897 *
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	58	550	0	607	546	193	1,345 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	8,521	2,490	416	0	0	0	0	0	11,427	94	33	11,554
145	Other Nonreimbursable	96,122	106	18	0	0	0	0	0	96,246	404	143	96,793
	TOTAL	\$ 2,051,972	\$ 258,066	\$ 42,059	\$ 23,810	\$ 332,265	\$ 1,484	\$ 14,164	\$ -	\$ 2,011,856	\$ 29,653	\$ 10,463	\$ 2,051,972

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MONTEREY PALMS HEALTH CARE CENTER

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

Provider NPI:
1982676524

OSHPD Facility Number:
206334030

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)	\$ 811,428	90%							
	Property Tax (line 40)	85,508	10%	\$ 896,936						
005	Plant Operations and Maintenance			24,362	\$ 24,362					
010	Housekeeping			20,570	574	\$ 21,144				
060	Laundry and Linen			18,659	521	463	\$ 19,643			
065	Dietary			76,459	2,135	1,898	0	\$ 80,491		
155	Social Services			4,299	120	107	0	0	\$ 4,526	
160	Activities			18,062	504	448	0	0	0	\$ 19,015
165	Administration			85,923	2,399	2,132	0	0	0	0
166	Medical Records			9,822	274	244	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			21,615	603	536	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			29,079	812	722	0	0	0	0
081	Respiratory Therapy			2,239	63	56	0	0	0	0
082	Occupational Therapy			18,062	504	448	0	0	0	0
083	Speech Pathology			5,941	166	147	0	0	0	0
085	Pharmacy			12,450	348	309	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			540,616	15,094	13,417	19,643	80,491	4,350	18,277
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	176	738
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			8,419	235	209	0	0	0	0
145	Other Nonreimbursable			358	10	9	0	0	0	0
	TOTAL	\$ 896,936	100%	\$ 896,936	\$ 24,362	\$ 21,144	\$ 19,643	\$ 80,491	\$ 4,526	\$ 19,015

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MONTEREY PALMS HEALTH CARE CENTER

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

Provider NPI:
1982676524

OSHPD Facility Number:
206334030

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 90% Of Total	Property Tax 10% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 811,428	90%							
	Property Tax (line 40)	85,508	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 90,454	\$ 90,454				
166	Medical Records				10,340		\$ 10,340			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	22,755	923	105	\$ 23,783	\$ 21,516	\$ 2,267
077	Specialized Support Surfaces			0	0	350	40	390	353	37
080	Physical Therapy			0	30,612	9,295	1,063	40,970	37,064	3,906
081	Respiratory Therapy			0	2,357	131	15	2,504	2,265	239
082	Occupational Therapy			0	19,015	5,359	613	24,986	22,604	2,382
083	Speech Pathology			0	6,254	1,732	198	8,184	7,404	780
085	Pharmacy			0	13,106	4,254	486	17,846	16,145	1,701
090	Laboratory			0	0	460	53	513	464	49
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	514	59	573	518	55
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	691,888	64,251	7,345	763,484	690,698	72,786 *
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	914	1,665	190	2,768	2,504	264 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	8,863	287	33	9,183	8,308	875
145	Other Nonreimbursable			0	377	1,234	141	1,752	1,585	167
	TOTAL	\$ 896,936	100%	\$ -	\$ 796,141	\$ 90,454	\$ 10,340	\$ 896,936	\$ 811,428	\$ 85,508

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
MONTEREY PALMS HEALTH CARE CENTER

Provider NPI:
1982676524

OSHPD Facility Number:
206334030

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. 68% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 49,419												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,037,184												
	Total Costs Allocable as Administration	1,086,603	68%											
167	CDPH Licensing Fees	27,364	2%											
168	Professional Liability Insurance	26,063	2%											
169	Quality Assurance Fees	461,824	29%											
174	Caregiver Training	0	0%											
	Total	1,601,854	100%						\$ 1,601,854					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 2,150	\$ 5,714	\$ 41,734	\$ 22,755	\$ 72,353	16,342	\$ 11,085	\$ 279	\$ 266	\$ 4,712	\$ -
077	Specialized Support Surfaces			0	0	27,442	0	27,442	6,198	4,205	106	101	1,787	0
080	Physical Therapy			494,284	7,687	196,192	30,612	728,775	164,606	111,659	2,812	2,678	47,457	0
081	Respiratory Therapy			11	592	7,339	2,357	10,299	2,326	1,578	40	38	671	0
082	Occupational Therapy			41,547	4,775	354,801	19,015	420,137	94,895	64,371	1,621	1,544	27,359	0
083	Speech Pathology			591	1,571	127,351	6,254	135,767	30,665	20,802	524	499	8,841	0
085	Pharmacy			0	3,291	317,123	13,106	333,520	75,331	51,100	1,287	1,226	21,718	0
090	Laboratory			0	0	36,078	0	36,078	8,149	5,528	139	133	2,349	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			1,201	0	39,116	0	40,317	9,106	6,177	156	148	2,625	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			2,919,443	669,878	756,402	691,888	5,037,610	1,137,827	771,835	19,437	18,513	328,042	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			125,888	3,101	607	914	130,510	29,478	19,996	504	480	8,499	0*
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,226	11,427	8,863	22,515	5,085	3,450	87	83	1,466	0
145	Other Nonreimbursable			0	95	96,246	377	96,718	21,845	14,819	373	355	6,298	0
	SUBTOTAL	\$ 1,601,854		\$ 3,585,115	\$ 698,928	\$ 2,011,856	\$ 796,141	\$ 7,092,041	\$ 1,601,854					
	Total Administrative Costs							\$ 1,601,854		\$ 1,086,603	\$ 27,364	\$ 26,063	\$ 461,824	\$ -
	Unit Cost Multiplier							0.22586644						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 69,580	\$ 40,116	\$ 100,795	\$ 210,490							
	TOTAL FACILITY COSTS							\$ 8,904,385						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
MONTEREY PALMS HEALTH CARE CENTER

Provider NPI:
1982676524

OSHPD Facility Number:
206334030

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 16)	Plant Ops (SQ FT) 5 (Adj 16)	Hskpng (SQ FT) 10 (Adj 16)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	816									
010	Housekeeping	689	689								
060	Laundry and Linen	625	625	625							
065	Dietary	2,561	2,561	2,561							
155	Social Services	144	144	144							
160	Activities	605	605	605							
165	Administration	2,878	2,878	2,878							
166	Medical Records	329	329	329							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	724	724	724						72,353	72,353
077	Specialized Support Surfaces									27,442	27,442
080	Physical Therapy	974	974	974						728,775	728,775
081	Respiratory Therapy	75	75	75						10,299	10,299
082	Occupational Therapy	605	605	605						420,137	420,137
083	Speech Pathology	199	199	199						135,767	135,767
085	Pharmacy	417	417	417						333,520	333,520
090	Laboratory									36,078	36,078
095	Home Health Services									0	0
100	Other Ancillary Services									40,317	40,317
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	18,108	18,108	18,108	336,330	100,899	2,984,962	2,984,962	2,984,962	5,037,610	5,037,610
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						120,511	120,511	120,511	130,510	130,510
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	282	282	282						22,515	22,515
145	Other Nonreimbursable	12	12	12						96,718	96,718
	TOTAL STATISTICS	30,043	29,227	28,538	336,330	100,899	3,105,473	3,105,473	3,105,473	7,092,041	7,092,041
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 57,340 0.018464176	\$ 81,229 0.026156724			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 20,624 0.70564889	\$ 205,092 7.18663509	\$ 90,315 0.26852995	\$ 359,839 3.56633009	\$ 1,136 0.00036596	\$ 4,775 0.00153755	\$ 74,000 0.02382890	\$ 22,714 0.00320274	\$ 46,866 0.00660819
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 258,066 8.82971225	\$ 42,059 1.47377783	\$ 23,810 0.07079262	\$ 332,265 3.29304788	\$ 1,484 0.00047777	\$ 14,164 0.00456086	\$ - 0.00000000	\$ 29,653 0.00418123	\$ 10,463 0.00147529
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 896,936 29.85507439	\$ 24,362 0.83353545	\$ 21,144 0.74092271	\$ 19,643 0.05840531	\$ 80,491 0.79773866	\$ 4,526 0.00145738	\$ 19,015 0.00612302	\$ - 0.00000000	\$ 90,454 0.01275433	\$ 10,340 0.00145802

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MONTEREY PALMS HEALTH CARE CENTER

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

Provider NPI:
1982676524

OSHPD Facility Number:
206334030

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	\$ 12,064	\$ 0	\$ 12,064	(Sch 3)
005	.20-.39	Fringe Benefits	6200	8,560	0	8,560	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	258,066	0	258,066	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 278,690	\$ 0	\$ 278,690	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 157,668	\$ 0	\$ 157,668	(Sch 3)
010	.20-.39	Fringe Benefits	6300	46,938	0	46,938	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	35,975	0	35,975	(Sch 4)
010		Housekeeping - Total	6300	\$ 240,581	\$ 0	\$ 240,581	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ (1,944)	\$ 2,232	\$ 288	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	100,679	0	100,679	(Sch 5)
025		Depreciation: Equipment	7140	32,091	0	32,091	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	9,153	4,784	13,937	(Sch 5)
040		Property Taxes	7300	85,508	0	85,508	(Sch 5)
045		Property Insurance	7400	49,419	0	49,419	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	664,433	0	664,433	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,458,610	\$ 7,016	\$ 1,465,626	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 66,702	\$ 0	\$ 66,702	(Sch 3)
060	.20-.39	Fringe Benefits	6400	18,680	0	18,680	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,370	0	17,370	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 102,752	\$ 0	\$ 102,752	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 264,899	\$ 0	\$ 264,899	(Sch 3)
065	.20-.39	Fringe Benefits	6500	74,728	0	74,728	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	305,878	0	305,878	(Sch 4)
065		Dietary - Total	6500	\$ 645,505	\$ 0	\$ 645,505	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 2,132	\$ 2,132	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	18	18	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	34,274	0	34,274	(Sch 4)
075		Patient Supplies - Total	8100	\$ 34,274	\$ 2,150	\$ 36,424	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	25,823	1,619	27,442	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 25,823	\$ 1,619	\$ 27,442	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MONTEREY PALMS HEALTH CARE CENTER

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

Provider NPI:
1982676524

OSHPD Facility Number:
206334030

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	\$ 396,091	\$ (1,837)	\$ 394,254	(Sch 2)
080	.20-.39	Fringe Benefits	8200	100,029	1	100,030	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	186,156	0	186,156	(Sch 4)
080		Physical Therapy - Total	8200	\$ 682,276	\$ (1,836)	\$ 680,440	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 11	\$ 11	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	6,566	0	6,566	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 6,566	\$ 11	\$ 6,577	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 27,843	\$ 0	\$ 27,843	(Sch 2)
082	.20-.39	Fringe Benefits	8250	13,704	0	13,704	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	348,567	0	348,567	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 390,114	\$ 0	\$ 390,114	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 496	\$ 0	\$ 496	(Sch 2)
083	.20-.39	Fringe Benefits	8280	95	0	95	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	125,301	0	125,301	(Sch 4)
083		Speech Pathology - Total	8280	\$ 125,892	\$ 0	\$ 125,892	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	312,826	0	312,826	(Sch 4)
085		Pharmacy - Total	8300	\$ 312,826	\$ 0	\$ 312,826	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	36,078	0	36,078	(Sch 4)
090		Laboratory - Total	8400	\$ 36,078	\$ 0	\$ 36,078	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 1,191	\$ 1,191	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	10	10	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	47,107	(7,991)	39,116	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 47,107	\$ (6,790)	\$ 40,317	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

MONTEREY PALMS HEALTH CARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1982676524

OSHPD Facility Number:

206334030

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,660,956	\$ (4,846)	\$ 1,656,110	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,176,894	\$ (7,765)	\$ 2,169,129	(Sch 2)
105	.20-.39	Fringe Benefits	6110	617,175	(53)	617,122	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	199,256	(545)	198,711	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,993,325	\$ (8,363)	\$ 2,984,962	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MONTEREY PALMS HEALTH CARE CENTER

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

Provider NPI:
1982676524

OSHPD Facility Number:
206334030

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 21,703	\$ 1,449	\$ 23,152
135	.20-.39	Fringe Benefits	6190	7,537	12	7,549
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	89,810	0	89,810
135		Other Routine Services - Total	6190	\$ 119,050	\$ 1,461	\$ 120,511
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	8,521	0	8,521
140		Beauty and Barber - Total	8900	\$ 8,521	\$ 0	\$ 8,521
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	96,122	0	96,122
145		Other Nonreimbursable - Total	9100	\$ 96,122	\$ 0	\$ 96,122
146		Subtotal 105 - 145		\$ 3,217,018	\$ (6,902)	\$ 3,210,116
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 40,823	\$ 0	\$ 40,823
155	.20-.39	Fringe Benefits	6600	16,517	0	16,517
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	0	0	0
155		Social Services - Total	6600	\$ 57,340	\$ 0	\$ 57,340

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MONTEREY PALMS HEALTH CARE CENTER

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

Provider NPI:
1982676524

OSHPD Facility Number:
206334030

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	\$ 62,766	\$ 0	\$ 62,766	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,463	0	18,463	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,930	0	7,930	(Sch 4)
160		Activities - Total	6700	\$ 89,159	\$ 0	\$ 89,159	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 310,080	\$ 0	\$ 310,080	(Sch 6)
165	.20-.39	Fringe Benefits	6900	131,613	0	131,613	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	876,083	(280,592)	595,491	(Sch 6)
165		Administration - Total	6900	\$ 1,317,776	\$ (280,592)	\$ 1,037,184	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 37,739	\$ 0	\$ 37,739	(Sch 3)
166	.20-.39	Fringe Benefits	6900	6,530	0	6,530	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,073	0	7,073	(Sch 4)
166		Medical Records - Total	6900	\$ 51,342	\$ 0	\$ 51,342	
167		CDPH Licensing Fees	6900	\$ (1,676)	\$ 29,040	\$ 27,364	(Sch 6)
168		Professional Liability Insurance	6900	\$ 26,063	\$ 0	\$ 26,063	(Sch 6)
169		Quality Assurance Fees	6900	\$ 461,824	\$ 0	\$ 461,824	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 57,749	\$ 0	\$ 57,749	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,251	0	16,251	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 74,000	\$ 0	\$ 74,000	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,075,828	\$ (251,552)	\$ 1,824,276	
200		Total		\$ 9,160,669	\$ (256,284)	\$ 8,904,385	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 220,189	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
MONTEREY PALMS HEALTH CARE CENTER

Provider NPI:
1982676524

OSHPD Facility Number:
206334030

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

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>(812)</u>	<u>(2,400)</u>	<u>(15)</u>	<u>(38)</u>	<u>(29,750)</u>	<u>(75,121)</u>	<u>(148,148)</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
MONTEREY PALMS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1982676524		25
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>												
1A	Not Reported			8	210	4	Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$220,189	\$220,189

Provider Name							Fiscal Period	Provider NPI	Adjustments		
MONTEREY PALMS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1982676524	25		
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
1B	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	(\$1,944)	\$2,232	\$288	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo To reverse the provider's depreciation adjustmen 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	876,083	(2,232)	873,851 *	
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$9,153	\$606	\$9,759 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify Casamba software charge for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W & I Section 14126.023	* 873,851	(606)	873,245 *	
3	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$9,759	\$773	\$10,532 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify DocuTech software charge for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W & I Section 14126.023	* 873,245	(773)	872,472 *	
4	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$10,532	\$3,405	\$13,937	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify MDI Achieve software charge for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W & I Section 14126.023	* 872,472	(3,405)	869,067 *	

Provider Name							Fiscal Period	Provider NPI		Adjustments	
MONTEREY PALMS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1982676524		25	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
5	10.5	075	1	8A-1	075	1	Patient Supplies - Salaries and Wages	\$0	\$2,132	\$2,132	
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	0	18	18	
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces	25,823	1,619	27,442	
	10.5	080	1	8A-1	080	1	Physical Therapy - Salaries and Wages	396,091	63	396,154 *	
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits	100,029	1	100,030	
	10.5	081	1	8A-1	081	1	Respiratory Therapy - Salaries and Wages	0	11	11	
	10.5	100	1	8A-1	100	1	Other Ancillary Services - Salaries and Wages	0	1,191	1,191	
	10.5	100	2	8A-1	100	2	Other Ancillary Services - Fringe Benefits	0	10	10	
	10.5	135	1	8A-1	135	1	Other Routine Services - Salaries and Wages	21,703	1,449	23,152	
	10.5	135	2	8A-1	135	2	Other Routine Services - Fringe Benefits	7,537	12	7,549	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	2,176,894	(6,453)	2,170,441 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	617,175	(53)	617,122	
							To reclassify central supplies wages and benefits to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2302.4, 2302.8, and 2306				
6	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$47,107	\$530	\$47,637 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	199,256	(530)	198,726 *	
							To reclassify medical equipment expenses from Skilled Nursing to an ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8 and 2203.2				
7	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	* \$47,637	(\$8,521)	\$39,116	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 869,067	8,521	877,588 *	
							To adjust the provider's reclassification of Beauty and Barber costs to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period			Provider NPI		Adjustments
MONTEREY PALMS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1982676524		25
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>RECLASSIFICATION OF REPORTED COSTS</u>												
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$877,588	(\$29,040)	\$848,548 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To reclassify CDPH Licensing Fees to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8		(1,676)	29,040	27,364	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
MONTEREY PALMS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1982676524		25
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
9	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages To reconcile the reported expenses to agree with the provider's records and bonus policies. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$2,170,441	(\$812)	\$2,169,629 *
10	10.5	080	1	8A-1	080	1	Physical Therapy - Salaries and Wages	*	\$396,154	(\$1,900)	\$394,254
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages To eliminate commission expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	2,169,629	(500)	2,169,129
11	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate meals and entertainment expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$198,726	(\$15)	\$198,711
12	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate meals and entertainment expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$848,548	(\$38)	
13							To eliminate excess Medical Director expenses due to insufficient documentation that the expense is necessary, reasonable, common in the industry, and prudent 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(29,750) (\$29,788)	\$818,760 *

Provider Name							Fiscal Period		Provider NPI		Adjustments
MONTEREY PALMS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1982676524		25
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
14	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$818,760		
							To adjust reported home office costs to agree with the Fundamental Administrative Services, LLC 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			(\$75,121)	
15							To adjust reported home office costs to agree with the Mariner 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			<u>(148,148)</u> (\$223,269)	
										\$595,491	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
MONTEREY PALMS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1982676524		25
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Cost Report			Audit Report								
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO REPORTED STATISTICS</u>												
16	10.7	075	1,2,3	7	075	N/A	Patient Supplies (Square Feet)	0	724	724		
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	593	381	974		
	10.7	081	1,2,3	7	081	N/A	Respiratory Therapy	0	75	75		
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	593	12	605		
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	592	(393)	199		
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	417	417		
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	18,832	(724)	18,108		
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	282	282		
	10.7	145	1,2,3	7	145	N/A	Other Nonreimbursable	0	12	12		
	10.7	155	1,2,3	7	155	N/A	Social Services	0	144	144		
	10.7	160	1,2,3	7	160	N/A	Activities	0	605	605		
	10.7	165	1,2,3	7	165	N/A	Administration	0	2,878	2,878		
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	329	329		
	10.7	175	1	7	N/A	N/A	Total Statistics Capital - Square Feet	25,301	4,742	30,043		
	10.7	175	2	7	N/A	N/A	Total Statistics Plant Operations - Square Feet	24,486	4,741	29,227		
	10.7	175	3	7	N/A	N/A	Total Statistics Housekeeping - Square Feet	23,797	4,741	28,538		
To include square feet statistics to agree with the filed Medicare cost report and for compliance with AB1629 requirements. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14126.023 / CCR Title 22, Section 97019												

Provider Name							Fiscal Period			Provider NPI		Adjustments
MONTEREY PALMS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1982676524		25
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>												
17	4.1	70	6	1	12	N/A	Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	33,951	6	33,957		
18	4.1	70	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 June 30, 2012 Report Date: August 30, 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	21,878	(235)	21,643		

Provider Name							Fiscal Period			Provider NPI		Adjustments
MONTEREY PALMS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1982676524		25
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 OTHER MATTERS</u>												
19	Not Reported			1	14	N/A	Overpayments	\$0				
							To recover outstanding Medi-Cal credit balances provider has agreed to return to the State. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$15,706			
20							To recover outstanding Medi-Cal credit balances due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		3,073			
21							To recover outstanding Medi-Cal credit balances due to insufficient documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51476 W&I Code 14124.2(b)		6,458			
22							To recover Medi-Cal share of cost overpayments due to insufficient documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51476 W&I Code 14124.2(b)		13,926			
23							To recover Medi-Cal share of cost overpayments due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51476 W&I Code 14124.2(b)		23,028	\$62,191 *		
									\$62,191	\$62,191 *		

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
MONTEREY PALMS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1982676524		25
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 OTHER MATTERS</u>												
24	Not Reported			1	14	N/A	Overpayments	*	\$62,191			
							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51476 W&I Code 14124.2(b)			\$12,706		
25							To recover Medi-Cal share of cost overpayments due to insufficient documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51476 W&I Code 14124.2(b)			1,916 \$14,622		
										\$76,813		

*Balance carried forward from prior/to subsequent adjustments