

**REPORT
ON THE
RATE SETTING AUDIT**

**THE SPRINGS AT THE CARLOTTA
PALM DESERT, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1497708820**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

**Audits Section – Santa Ana
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Margaret A. Varho
Audit Supervisor: Henry Igboke
Auditor: Alimata Coulibaly**



TOBY DOUGLAS
Director

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



EDMUND G. BROWN JR.
GOVERNOR

Date: June 21, 2013

Rhonda Evanow
Acting Executive Director
The Springs at the Carlotta
41505 Carlotta Drive
Palm Desert, CA 92211

THE SPRINGS AT THE CARLOTTA
NATIONAL PROVIDER IDENTIFIER (NPI) 1497708820
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 \$4,623, 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.

Rhonda Evanow
Page 2

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 Medi-Cal Benefits, Waiver Analysis and Rates 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.

Rhonda Evanow
Page 3

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
THE SPRINGS AT THE CARLOTTA

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

Provider NPI:
1497708820

OSHPD Facility No.:
206330222

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	\$ 2,020,424	\$ 136.99
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 475,782	\$ 32.26
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 230,687	\$ 15.64
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 12,747	\$ 0.86
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 21,953	\$ 1.49
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 9,012	\$ 0.61
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 74,044	\$ 5.02
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 545,088	\$ 36.96
11	Cost of Routine Service/Audited Total Costs	\$ 3,506,603	\$ 3,389,736	\$ 229.83
12	Total Patient Days (Adj 13)	14,743	14,749	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 237.85	\$ 229.83	
14	Overpayments (Adj 14)	\$ 0	\$ (4,623)	
15	Medi-Cal Days (Adj 11)	4,367	3,777	
16	Medi-Cal Managed Care Days (Adj 12)		590	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
THE SPRINGS AT THE CARLOTTA

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

Provider NPI:
1497708820

OSHPD Facility No.:
206330222

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
THE SPRINGS AT THE CARLOTTA

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

Provider NPI:
1497708820

OSHPD Facility No.:
206330222

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	\$ 61,456	\$ 61,456		
160	Activities	35,350		\$ 35,350	
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	539,513	0	0	539,513
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	414,897	0	0	414,897
083	Speech Pathology	51,041	0	0	51,041
085	Pharmacy	304,279	0	0	304,279
090	Laboratory	112,680	0	0	112,680
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	8,222	0	0	8,222
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	1,923,618	61,456	35,350	2,020,424 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,451,056	\$ 61,456	\$ 35,350	\$ 3,451,056

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
THE SPRINGS AT THE CARLOTTA

Provider NPI:
1497708820

OSHPD Facility Number:
206330222

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	\$ 52,939	\$ 52,939										
010	Housekeeping	53,376	282	\$ 53,658									
060	Laundry and Linen	16,721	877	894	\$ 18,492								
065	Dietary	244,420	6,918	7,049	0	\$ 258,387							
155	Social Services	N/A	0	0	0	\$ -							
160	Activities	N/A	4,070	4,147	0	0	0	\$ 8,217					
165	Administration	N/A	6,996	7,129	0	0	0	0	\$ 14,125	\$ 14,125			
166	Medical Records	61,831	476	485	0	0	0	0	62,792		\$ 62,792		
170	Inservice Education - Nursing	81,303	0	0	0	0	0	0	\$ 81,303				
ANCILLARY SERVICES													
075	Patient Supplies		1,106	1,127	0	0	0	0	0	2,233	282	1,253	\$ 3,767
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		978	996	0	0	0	0	0	1,974	1,778	7,906	11,658
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		796	811	0	0	0	0	0	1,607	1,367	6,078	9,052
083	Speech Pathology		122	125	0	0	0	0	0	247	169	749	1,164
085	Pharmacy		0	0	0	0	0	0	0	0	1,005	4,468	5,473
090	Laboratory		0	0	0	0	0	0	0	0	254	1,130	1,385
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	424	1,885	2,308
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		30,318	30,895	18,492	258,387	0	8,217	81,303	427,612	8,846	39,324	475,782 *
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	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 510,590	\$ 52,939	\$ 53,658	\$ 18,492	\$ 258,387	\$ -	\$ 8,217	\$ 81,303	\$ 433,672	\$ 14,125	\$ 62,792	\$ 510,590

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR**

Provider Name:
THE SPRINGS AT THE CARLOTTA

Provider NPI:
1497708820

OSHPD Facility Number:
206330222

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	\$ 53,877	\$ 53,877										
010	Housekeeping	7,320	287	\$ 7,607									
060	Laundry and Linen	8,502	893	127	\$ 9,522								
065	Dietary	147,982	7,040	999	0	\$ 156,022							
155	Social Services	0	0	0	0	0	\$ -						
160	Activities	8,807	4,142	588	0	0	0	\$ 13,537					
165	Administration	N/A	7,120	1,011	0	0	0	0		\$ 8,131	\$ 8,131		
166	Medical Records	0	485	69	0	0	0	0		553		\$ 553	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
	ANCILLARY SERVICES												
075	Patient Supplies	81,805	1,126	160	0	0	0	0	0	83,090	162	11	\$ 83,264
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	398	995	141	0	0	0	0	0	1,534	1,024	70	2,627
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	810	115	0	0	0	0	0	925	787	54	1,765
083	Speech Pathology	0	124	18	0	0	0	0	0	142	97	7	246
085	Pharmacy	3,032	0	0	0	0	0	0	0	3,032	579	39	3,650
090	Laboratory	(34,935)	0	0	0	0	0	0	0	(34,935)	146	10	(34,779)
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	121,390	0	0	0	0	0	0	0	121,390	244	17	121,651
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	10,933	30,856	4,380	9,522	156,022	0	13,537	0	225,249	5,092	347	230,687
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	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 409,111	\$ 53,877	\$ 7,607	\$ 9,522	\$ 156,022	\$ -	\$ 13,537	\$ -	\$ 400,427	\$ 8,131	\$ 553	\$ 409,111

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
THE SPRINGS AT THE CARLOTTA

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

Provider NPI:
1497708820

OSHPD Facility Number:
206330222

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 14,323	37%							
	Property Tax (line 40)	24,667	63%	\$ 38,990						
005	Plant Operations and Maintenance			152	\$ 152					
010	Housekeeping			207	1	\$ 208				
060	Laundry and Linen			644	3	3	\$ 650			
065	Dietary			5,075	20	27	0	\$ 5,122		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			2,986	12	16	0	0	0	\$ 3,014
165	Administration			5,133	20	28	0	0	0	0
166	Medical Records			349	1	2	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			811	3	4	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			717	3	4	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			584	2	3	0	0	0	0
083	Speech Pathology			90	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			22,243	87	120	650	5,122	0	3,014
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	\$ 38,990	100%	\$ 38,990	\$ 152	\$ 208	\$ 650	\$ 5,122	\$ -	\$ 3,014

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
THE SPRINGS AT THE CARLOTTA

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

Provider NPI:
1497708820

OSHPD Facility Number:
206330222

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 37% Of Total	Property Tax 63% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 14,323	37%							
	Property Tax (line 40)	24,667	63%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 5,180	\$ 5,180				
166	Medical Records				353		\$ 353			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	819	103	7	\$ 929	\$ 341	\$ 588
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	724	652	44	1,420	522	899
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	589	501	34	1,125	413	712
083	Speech Pathology			0	90	62	4	156	57	99
085	Pharmacy			0	0	369	25	394	145	249
090	Laboratory			0	0	93	6	100	37	63
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	155	11	166	61	105
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	31,235	3,244	221	34,700	12,747	21,953
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	\$ 38,990	100%	\$ -	\$ 33,457	\$ 5,180	\$ 353	\$ 38,990	\$ 14,323	\$ 24,667

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: THE SPRINGS AT THE CARLOTTA
 Provider NPI: 1497708820
 OSHPD Facility Number: 206330222
 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. 87% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 12% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total	
GENERAL SERVICES															
045	Property Insurance	\$ 13,238													
055	Interest - Other	0													
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	857,165													
	Total Costs Allocable as Administration	870,403	87%												
167	GDPH Licensing Fees	14,390	1%												
168	Professional Liability Insurance	118,234	12%												
169	Quality Assurance Fees	0	0%												
174	Caregiver Training	0	0%												
	Total	1,003,027	100%						\$ 1,003,027						
ANCILLARY SERVICES															
075	Patient Supplies			\$ -	\$ 2,233	\$ 83,090	\$ 819	\$ 86,142	20,007	17,362	287	2,358	\$ -	\$ -	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			539,513	1,974	1,534	724	543,744	126,288	109,590	1,812	14,887	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			414,897	1,607	925	589	418,018	97,087	84,250	1,393	11,444	0	0	0
083	Speech Pathology			51,041	247	142	90	51,520	11,966	10,384	172	1,411	0	0	0
085	Pharmacy			304,279	0	3,032	0	307,311	71,375	61,938	1,024	8,413	0	0	0
090	Laboratory			112,680	0	(34,935)	0	77,745	18,057	15,669	259	2,128	0	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			8,222	0	121,390	0	129,612	30,103	26,123	432	3,548	0	0	0
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			2,020,424	427,612	225,249	31,235	2,704,520	628,143	545,068	9,012	74,044	0	0	0
110	Intermediate Care			0	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	0
120	Developmentally Disabled Care			0	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	0
130	Hospice Inpatient Care			0	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	0
NONREIMBURSABLE															
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,003,027		\$ 3,451,066	\$ 433,672	\$ 400,427	\$ 33,457	\$ 4,318,612	\$ 1,003,027	\$ 870,403	\$ 14,390	\$ 118,234	\$ -	\$ -	
	Total Administrative Costs							\$ 1,003,027							
	Unit Cost Multiplier							0.23225678							
	Accumulated Administration Costs (Sch 2 thru 5)						\$ 5,533	\$ 91,135							
	TOTAL FACILITY COSTS							\$ 5,412,774							

(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:

THE SPRINGS AT THE CARLOTTA

Provider NPI:

1497708820

OSHPD Facility Number:

206330222

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 1&10)	Plant Ops (SQ FT) 5 (Adj 1&10)	Hskpng (SQ FT) 10 (Adj 1&10)	Laundry (LBS) 60 (Adj 2)	Dietary (MEALS) 65 (Adj 3)	Soc Svcs (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	66									
010	Housekeeping	90	90								
060	Laundry and Linen	280	280	280							
065	Dietary	2,208	2,208	2,208							
155	Social Services	0	0	0							
160	Activities	1,299	1,299	1,299							
165	Administration	2,233	2,233	2,233							
166	Medical Records	152	152	152							
170	Inservice Education - Nursing	0	0	0							
	ANCILLARY SERVICES										
075	Patient Supplies	353	353	353						86,142	86,142
077	Specialized Support Surfaces	0	0	0						0	0
080	Physical Therapy	312	312	312						543,744	543,744
081	Respiratory Therapy	0	0	0						0	0
082	Occupational Therapy	254	254	254						418,018	418,018
083	Speech Pathology	39	39	39						51,520	51,520
085	Pharmacy	0	0	0						307,311	307,311
090	Laboratory	0	0	0						77,745	77,745
095	Home Health Services	0	0	0						0	0
100	Other Ancillary Services	0	0	0						129,612	129,612
101	Subacute Care Ancillary Services	0	0	0						0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0						0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,677	9,677	9,677	73,715	44,229	1,934,551	1,934,551	1,934,551	2,704,520	2,704,520
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0
	TOTAL STATISTICS	16,963	16,897	16,807	73,715	44,229	1,934,551	1,934,551	1,934,551	4,318,612	4,318,612
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 61,456	\$ 35,350			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.031767578	0.018272974			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3	\$ 52,939	\$ 53,658	\$ 53,658	\$ 18,492	\$ 258,387	\$ -	\$ 8,217	\$ 81,303	\$ 14,125	\$ 62,792
	UNIT COST MULTIPLIER (INDIRECT SALARIES)	3.13304137	3.19259676	3.19259676	0.25086046	5.84202693	0.00000000	0.00424750	0.04202681	0.00327076	0.01453997
	TOTAL INDIRECT OTHER COSTS - SCH. 4	\$ 53,877	\$ 7,607	\$ 7,607	\$ 9,522	\$ 156,022	\$ -	\$ 13,537	\$ -	\$ 8,131	\$ 553
	UNIT COST MULTIPLIER (INDIRECT OTHER)	3.18855418	0.45260724	0.45260724	0.12916673	3.52758788	0.00000000	0.00699742	0.00000000	0.00188271	0.00012816
	TOTAL CAPITAL COSTS - SCH. 5	\$ 38,990	\$ 152	\$ 208	\$ 650	\$ 5,122	\$ -	\$ 3,014	\$ -	\$ 5,180	\$ 353
	UNIT COST MULTIPLIER (CAPITAL COSTS)	2.29853210	0.00897811	0.01235651	0.00881181	0.11581238	0.00000000	0.00155773	0.00000000	0.00119952	0.00008165

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
THE SPRINGS AT THE CARLOTTA

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

Provider NPI:
1497708820

OSHPD Facility Number:
206330222

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	\$ 12,232	\$ 0	\$ 12,232	(Sch 3)
005	.20-.39	Fringe Benefits	6200	3,906	0	3,906	(Sch 3)
005	.79	Agency Staff	6200	36,801	0	36,801	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	53,877	0	53,877	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 106,816	\$ 0	\$ 106,816	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 33,480	\$ 0	\$ 33,480	(Sch 3)
010	.20-.39	Fringe Benefits	6300	11,933	0	11,933	(Sch 3)
010	.79	Agency Staff	6300	7,963	0	7,963	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	7,320	0	7,320	(Sch 4)
010		Housekeeping - Total	6300	\$ 60,696	\$ 0	\$ 60,696	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 30,178	\$ (27,414)	\$ 2,764	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	26,081	(22,286)	3,795	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	7,764	0	7,764	(Sch 5)
040		Property Taxes	7300	23,593	1,074	24,667	(Sch 5)
045		Property Insurance	7400	13,238	0	13,238	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 268,366	\$ (48,626)	\$ 219,740	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 8,752	\$ 0	\$ 8,752	(Sch 3)
060	.20-.39	Fringe Benefits	6400	3,120	0	3,120	(Sch 3)
060	.79	Agency Staff	6400	4,849	0	4,849	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	8,502	0	8,502	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 25,223	\$ 0	\$ 25,223	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 177,579	\$ 0	\$ 177,579	(Sch 3)
065	.20-.39	Fringe Benefits	6500	59,336	0	59,336	(Sch 3)
065	.79	Agency Staff	6500	7,505	0	7,505	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	147,982	0	147,982	(Sch 4)
065		Dietary - Total	6500	\$ 392,402	\$ 0	\$ 392,402	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	81,805	0	81,805	(Sch 4)
075		Patient Supplies - Total	8100	\$ 81,805	\$ 0	\$ 81,805	
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	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
THE SPRINGS AT THE CARLOTTA

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

Provider NPI:
1497708820

OSHPD Facility Number:
206330222

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	539,513	0	539,513	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	398	0	398	(Sch 4)
080		Physical Therapy - Total	8200	\$ 539,911	\$ 0	\$ 539,911	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	414,897	0	414,897	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 414,897	\$ 0	\$ 414,897	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	51,041	0	51,041	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 51,041	\$ 0	\$ 51,041	
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	304,279	0	304,279	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	3,032	0	3,032	(Sch 4)
085		Pharmacy - Total	8300	\$ 307,311	\$ 0	\$ 307,311	
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	112,680	0	112,680	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	(34,935)	0	(34,935)	(Sch 4)
090		Laboratory - Total	8400	\$ 77,745	\$ 0	\$ 77,745	
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	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	8,222	0	8,222	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	121,390	0	121,390	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 129,612	\$ 0	\$ 129,612	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
THE SPRINGS AT THE CARLOTTA

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

Provider NPI:
1497708820

OSHPD Facility Number:
206330222

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		\$ 1,602,322	\$ 0	\$ 1,602,322	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,434,278	\$ 0	\$ 1,434,278	(Sch 2)
105	.20-.39	Fringe Benefits	6110	482,619	0	482,619	(Sch 2)
105	.49	Agency Staff	6110	6,721	0	6,721	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	32,533	(21,600)	10,933	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,956,151	\$ (21,600)	\$ 1,934,551	
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:
THE SPRINGS AT THE CARLOTTA

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

Provider NPI:
1497708820

OSHPD Facility Number:
206330222

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,956,151	\$ (21,600)	\$ 1,934,551
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 45,983	\$ 0	\$ 45,983 (Sch 2)
155	.20-.39	Fringe Benefits	6600	15,473	0	15,473 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0 (Sch 4)
155		Social Services - Total	6600	\$ 61,456	\$ 0	\$ 61,456

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
THE SPRINGS AT THE CARLOTTA

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

Provider NPI:
1497708820

OSHPD Facility Number:
206330222

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	\$ 21,939	\$ 0	\$ 21,939	(Sch 2)
160	.20-.39	Fringe Benefits	6700	8,217	0	8,217	(Sch 2)
160	.49	Agency Staff	6700	5,194	0	5,194	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,807	0	8,807	(Sch 4)
160		Activities - Total	6700	\$ 44,157	\$ 0	\$ 44,157	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 302,682	\$ (52,694)	\$ 249,988	(Sch 6)
165	.20-.39	Fringe Benefits	6900	100,293	(9,137)	91,156	(Sch 6)
165	.49	Agency Staff	6900	26,554	0	26,554	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	670,593	(181,126)	489,467	(Sch 6)
165		Administration - Total	6900	\$ 1,100,122	\$ (242,957)	\$ 857,165	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 52,694	\$ 52,694	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	9,137	9,137	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 61,831	\$ 61,831	
167		CDPH Licensing Fees	6900	\$	\$ 14,390	\$ 14,390	(Sch 6)
168		Professional Liability Insurance	6900	\$	\$ 118,234	\$ 118,234	(Sch 6)
169		Quality Assurance Fees	6900	\$	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 60,833	\$ 0	\$ 60,833	(Sch 3)
170	.20-.39	Fringe Benefits	6800	20,470	0	20,470	(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	\$ 81,303	\$ 0	\$ 81,303	
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		\$ 1,287,038	\$ (48,502)	\$ 1,238,536	
200		Total		\$ 5,531,502	\$ (118,728)	\$ 5,412,774	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 360,096	
-----	------	---	------	--	--	------------	--

* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
THE SPRINGS AT THE CARLOTTA

Provider NPI:
1497708820

OSHPD Facility Number:
206330222

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$118,728)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,074</u>	<u>(119,802)</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period		Provider NPI		Adjustments
THE SPRINGS AT THE CARLOTTA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1497708820		15
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 ADJUSTMENTS</u>											
1	10.7	075	1,2,3	7	075	N/A	Patient Supplies (Square Feet)	0	140	140 *	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	312	312	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	254	254	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	39	39	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	9,322	9,322 *	
2	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	0	73,715	73,715	
3	10.7	105	5	7	105	N/A	Skilled Nursing Care (Meals Served)	0	44,229	44,229	
To correct the reported statistics which did not properly flow from page 10.7 to page 11(1) of the cost report. 42 CFR 413.20 and 24 / CMS Pub. 15-1, Sections 2300 and 2304											

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
THE SPRINGS AT THE CARLOTTA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1497708820		15
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				
RECLASSIFICATIONS OF REPORTED COSTS										
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$670,593	(\$14,390)	\$656,203 *
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To reclassify DPH licensing fees for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	0	14,390	14,390
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$656,203	(\$118,234)	\$537,969 *
	10.5	168	4	8A-1	168	4	Professional Liability Insurance To reclassify the reported liability insurance expenses for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	0	118,234	118,234
6	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$302,682	(\$52,694)	\$249,988
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	0	52,694	52,694
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	100,293	(9,137)	91,156
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits To reclassify fringe benefits based on salaries 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	0	9,137	9,137
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$32,533	(\$21,600)	\$10,933
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify the reported medical director fees for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	* 537,969	21,600	559,569 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
THE SPRINGS AT THE CARLOTTA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1497708820		15
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>										
8	10.5	040	4	8A-1	040	4	Property Taxes To adjust reported property tax expense to agree with property tax bills 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$23,593	\$1,074	\$24,667
9	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	\$30,178	(\$27,414)	\$2,764
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	26,081	(22,286)	3,795
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust home office costs to agree with Sunrise Senior Living Services Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304	* 559,569	(70,102)	489,467

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
THE SPRINGS AT THE CARLOTTA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1497708820		15
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
10	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	66	66	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	90	90	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	280	280	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	2,208	2,208	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	* 140	213	353	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	* 9,322	355	9,677	
	10.7	160	1,2,3	7	160	N/A	Activities	0	1,299	1,299	
	10.7	165	1,2,3	7	165	N/A	Administration	0	2,233	2,233	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	152	152	
	10.7	175	1	7	N/A	N/A	Total - Square Feet	10,067	6,896	16,963	
	10.7	175	2	7	N/A	N/A	Total - Square Feet	10,067	6,830	16,897	
	10.7	175	3	7	N/A	N/A	Total - Square Feet	10,067	6,740	16,807	
							To adjust square footage statistics to agree with the provider's square footage schedule.				
							42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
THE SPRINGS AT THE CARLOTTA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1497708820		15
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>											
11	4.1	5.00	2	1	15	N/A	Medi-Cal days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Payment Period: 01/01/2011 through 10/31/2012 Service Period: 01/01/2011 through 12/31/2011 Report Date: 11/13/2012 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	4,367	(590)	3,777	
12	4.1	5.00	4	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	590	590	
13	4.1	5.00	6	1	12	N/A	Skilled Nursing Care - Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20 and 413.50 / CMS Pub. 15-1, Sections 2205 and 2304	14,743	6	14,749	

Provider Name							Fiscal Period	Provider NPI		Adjustments
THE SPRINGS AT THE CARLOTTA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1497708820		15
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>										
14	Not Reported			1	14	N/A	Overpayments To recover outstanding Medi-Cal credit balances. CCR, Title 22, Sections 50761 and 51458.1	\$0	\$4,623	\$4,623
15	Not Reported			8	210	N/A	Facility Group Health Insurance To identify Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 AND 413.24 / CMS Pub. 15-1, Section 2300 and 2304	\$0	\$360,096	\$360,096