

**REPORT
ON THE
RATE SETTING AUDIT**

**CAMELLIA GARDENS CARE CENTER
PASADENA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1992864995**

**FISCAL PERIOD ENDED
MARCH 31, 2012**

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

**Section Chief: Allen Dervi
Audit Supervisor: Debra K. Blake
Auditor: Matthew Li**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 17, 2014

Administrator
Camellia Gardens Care Center
1920 North Fair Oaks Avenue
Pasadena, CA 91103

CAMELLIA GARDENS CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1992864995
FISCAL PERIOD ENDED MARCH 31, 2012

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 \$41,201, which resulted from Medi-Cal overpayments

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

Administrator
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If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

Allen Dervi, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

cc: Eddie Uppal, Consultant
Axiom Healthcare Group
23480 Park Sorrento #100B
Calabasas, CA 91302

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CAMELLIA GARDENS CARE CENTER

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:
1992864995

OSHPD Facility No.:
206190265

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,115,505	\$ 69.87
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 390,178	\$ 24.44
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 236,315	\$ 14.80
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 24,962	\$ 1.56
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 6,265	\$ 0.39
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 18,261	\$ 1.14
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 112,554	\$ 7.05
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 193,343	\$ 12.11
11	Cost of Routine Service/Audited Total Costs	\$ 2,396,630	\$ 2,097,383	\$ 131.37
12	Total Patient Days (Adj)	15,966	15,966	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 150.11	\$ 131.37	
14	Overpayments (Adj 18)	\$ 0	\$ (41,201)	
15	Medi-Cal Days (Adj 14)	11,733	11,665	
16	Medi-Cal Managed Care Days (Adj)		0	
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	
21	Medi-Cal Days (Adj)	0	0	
MENTALLY DISORDERED CARE				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj)	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj)	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj)	\$ 0	\$ 0	
30	Medi-Cal Days (Adj)	0	0	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 2,296,415	\$ 273.22
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 210,783	\$ 25.08
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 558,660	\$ 66.47
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 15,978	\$ 1.90
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 10,928	\$ 1.30
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 31,850	\$ 3.79
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 196,310	\$ 23.36
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 337,219	\$ 40.12
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 3,804,156	\$ 3,658,142	\$ 435.23
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	8,405	8,405	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 452.61	\$ 435.23	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CAMELLIA GARDENS CARE CENTER

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:
1992864995

OSHPD Facility No.:
206190265

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

* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
CAMELLIA GARDENS CARE CENTER

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:
1992864995

OSHPD Facility No.:
206190265

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 62,352	\$ 62,352		
160	Activities	71,146		\$ 71,146	
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	185,155	0	0	185,155 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	91,561	0	0	91,561 ***
083	Speech Pathology	42,122	0	0	42,122 ***
085	Pharmacy	0	0	0	0 ***
090	Laboratory	0	0	0	0 ***
095	Home Health Services	0	0	0	0 ***
100	Other Ancillary Services	0	0	0	0 ***
101	Subacute Care Ancillary Services	668,255	0	0	668,255 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,061,672	25,143	28,689	1,115,505 *
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	1,464,621	37,209	42,457	1,544,286 **
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	\$ 3,646,884	\$ 62,352	\$ 71,146	\$ 3,646,884

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CAMELLIA GARDENS CARE CENTER

NPI:
1992864995

OSHPD Facility Number:
206190265

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

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	\$ 104,767	\$ 104,767										
010	Housekeeping	95,800	372	\$ 96,172									
060	Laundry and Linen	90,440	697	642	\$ 91,779								
065	Dietary	191,465	9,189	8,465	0	\$ 209,119							
155	Social Services	N/A	836	770	0	0	\$ 1,607						
160	Activities	N/A	5,342	4,922	0	0	0	\$ 10,264					
165	Administration	N/A	6,067	5,589	0	0	0	0		\$ 11,656	\$ 11,656		
166	Medical Records	50,435	1,161	1,070	0	0	0	0		52,666		\$ 52,666	
170	Inservice Education - Nursing	82,722	2,230	2,054	0	0	0	0	\$ 87,006				
ANCILLARY SERVICES													
075	Patient Supplies		1,533	1,412	0	0	0	0	0	2,945	621	2,806	\$ 6,372 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	73	329	402 ***
080	Physical Therapy		2,676	2,465	0	0	0	0	0	5,141	440	1,990	7,571 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy		1,236	1,138	0	0	0	0	0	2,374	217	981	3,572 ***
083	Speech Pathology		892	822	0	0	0	0	0	1,714	103	464	2,280 ***
085	Pharmacy		650	599	0	0	0	0	0	1,250	267	1,208	2,725 ***
090	Laboratory		0	0	0	0	0	0	0	0	65	293	358 ***
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	39	177	216 ***
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	1,509	6,820	8,329 ***
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		46,112	42,480	60,874	179,261	648	4,139	35,085	368,598	3,911	17,669	390,178 *
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		24,807	22,853	30,905	29,858	959	6,125	51,921	167,428	4,399	19,874	191,701 **
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		966	890	0	0	0	0	0	1,856	12	56	1,925
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 615,629	\$ 104,767	\$ 96,172	\$ 91,779	\$ 209,119	\$ 1,607	\$ 10,264	\$ 87,006	\$ 551,306	\$ 11,656	\$ 52,666	\$ 615,629

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
CAMELLIA GARDENS CARE CENTER

NPI:
1992864995

OSHPD Facility Number:
206190265

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 143,276	\$ 143,276										
010	Housekeeping	16,568	508	\$ 17,076									
060	Laundry and Linen	23,312	953	114	\$ 24,379								
065	Dietary	104,683	12,567	1,503	0	\$ 118,753							
155	Social Services	2,070	1,144	137	0	0	\$ 3,350						
160	Activities	8,599	7,306	874	0	0	0	\$ 16,779					
165	Administration	N/A	8,297	992	0	0	0	0		\$ 9,290	\$ 9,290		
166	Medical Records	13,833	1,588	190	0	0	0	0		15,611		\$ 15,611	
170	Inservice Education - Nursing	0	3,050	365	0	0	0	0	\$ 3,414				
ANCILLARY SERVICES													
075	Patient Supplies	269,750	2,097	251	0	0	0	0	0	272,097	495	832	\$ 273,424 ***
077	Specialized Support Surfaces	32,302	0	0	0	0	0	0	0	32,302	58	97	32,457 ***
080	Physical Therapy	0	3,659	438	0	0	0	0	0	4,097	351	590	5,038 ***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy	0	1,690	202	0	0	0	0	0	1,892	173	291	2,356 ***
083	Speech Pathology	0	1,220	146	0	0	0	0	0	1,366	82	137	1,585 ***
085	Pharmacy	116,180	889	106	0	0	0	0	0	117,176	213	358	117,747 ***
090	Laboratory	28,817	0	0	0	0	0	0	0	28,817	52	87	28,956 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
100	Other Ancillary Services	17,380	0	0	0	0	0	0	0	17,380	31	52	17,464 ***
101	Subacute Care Ancillary Services	1,808	0	0	0	0	0	0	0	1,808	1,203	2,022	5,032 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	29,896	63,061	7,543	16,170	101,797	1,351	6,766	1,377	227,961	3,117	5,237	236,315 *
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	150,753	33,926	4,058	8,209	16,955	1,999	10,013	2,037	227,951	3,506	5,891	237,347 **
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,791	1,321	158	0	0	0	0	0	3,271	10	17	3,297
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 961,018	\$ 143,276	\$ 17,076	\$ 24,379	\$ 118,753	\$ 3,350	\$ 16,779	\$ 3,414	\$ 936,117	\$ 9,290	\$ 15,611	\$ 961,018

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CAMELLIA GARDENS CARE CENTER

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:
1992864995

OSHPD Facility Number:
206190265

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 0% Of Total	Property Tax 100% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 0	0%							
	Property Tax (line 40)	43,239	100%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 2,513	\$ 2,513				
166	Medical Records				481		\$ 481			
170	Inservice Education - Nursing			\$ 924						
ANCILLARY SERVICES										
075	Patient Supplies			0	635	134	26	\$ 794	\$ 0	\$ 794 ***
077	Specialized Support Surfaces			0	0	16	3	19	0	19 ***
080	Physical Therapy			0	1,108	95	18	1,221	0	1,221 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	512	47	9	568	0	568 ***
083	Speech Pathology			0	369	22	4	396	0	396 ***
085	Pharmacy			0	269	58	11	338	0	338 ***
090	Laboratory			0	0	14	3	17	0	17 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	8	2	10	0	10 ***
101	Subacute Care Ancillary Services			0	0	325	62	388	0	388 ***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0 ***
ROUTINE SERVICES										
105	Skilled Nursing Care			372	23,957	843	161	24,962	0	24,962 *
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			551	12,994	948	182	14,124	0	14,124 **
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	400	3	1	403	0	403
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 43,239	100%	\$ 924	\$ 40,245	\$ 2,513	\$ 481	\$ 43,239	\$ 0	\$ 43,239

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
CAMELLIA GARDENS CARE CENTER

NPI:
1992864995

OSHPD Facility Number:
206190265

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

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. 59% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 34% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 28,613												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	547,684												
	Total Costs Allocable as Administration	576,297	59%											
167	CDPH Licensing Fees	18,675	2%											
168	Professional Liability Insurance	54,430	6%											
169	Quality Assurance Fees	335,489	34%											
174	Caregiver Training	0	0%											
	Total	984,891	100%						\$ 984,891					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 2,945	\$ 272,097	\$ 635	\$ 275,678	52,471	\$ 30,703	\$ 995	\$ 2,900	\$ 17,873	\$ 0 ***
077	Specialized Support Surfaces			0	0	32,302	0	32,302	6,148	3,598	117	340	2,094	0 ***
080	Physical Therapy			185,155	5,141	4,097	1,108	195,501	37,210	21,773	706	2,056	12,675	0 ***
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy			91,561	2,374	1,892	512	96,339	18,337	10,729	348	1,013	6,246	0 ***
083	Speech Pathology			42,122	1,714	1,366	369	45,571	8,674	5,075	164	479	2,955	0 ***
085	Pharmacy			0	1,250	117,176	269	118,695	22,592	13,219	428	1,249	7,696	0 ***
090	Laboratory			0	0	28,817	0	28,817	5,485	3,209	104	303	1,868	0 ***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	17,380	0	17,380	3,308	1,936	63	183	1,127	0 ***
101	Subacute Care Ancillary Services			668,255	0	1,808	0	670,063	127,535	74,626	2,418	7,048	43,443	0 ***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			1,115,505	368,598	227,961	23,957	1,736,021	330,423	193,343	6,265	18,261	112,554	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			1,544,286	167,428	227,951	12,994	1,952,659	371,657	217,470	7,047	20,540	126,599	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	1,856	3,271	400	5,527	1,052	616	20	58	358	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 984,891		\$ 3,646,884	\$ 551,306	\$ 936,117	\$ 40,245	\$ 5,174,553	\$ 984,891					
	Total Administrative Costs							\$ 984,891		\$ 576,297	\$ 18,675	\$ 54,430	\$ 335,489	\$ 0
	Unit Cost Multiplier							0.19033356						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 64,323	\$ 24,901	\$ 2,994		\$ 92,217						
	TOTAL FACILITY COSTS							\$ 6,251,661						

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
CAMELLIA GARDENS CARE CENTER

NPI:
1992864995

OSHPD Facility Number:
206190265

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 11)	Plant Ops (SQ FT) 5 (Adj 11)	Hskpng (SQ FT) 10 (Adj 11)	Laundry (LBS) 60 (Adj 12)	Dietary (MEALS) 65 (Adj 13)	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	215									
010	Housekeeping	40	40								
060	Laundry and Linen	75	75	75							
065	Dietary	989	989	989							
155	Social Services	90	90	90							
160	Activities	575	575	575							
165	Administration	653	653	653							
166	Medical Records	125	125	125							
170	Inservice Education - Nursing	240	240	240							
ANCILLARY SERVICES											
075	Patient Supplies	165	165	165						275,678	275,678
077	Specialized Support Surfaces									32,302	32,302
080	Physical Therapy	288	288	288						195,501	195,501
081	Respiratory Therapy									0	0
082	Occupational Therapy	133	133	133						96,339	96,339
083	Speech Pathology	96	96	96						45,571	45,571
085	Pharmacy	70	70	70						118,695	118,695
090	Laboratory									28,817	28,817
095	Home Health Services									0	0
100	Other Ancillary Services									17,380	17,380
101	Subacute Care Ancillary Services									670,063	670,063
102	Subacute Care - Pediatric Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	4,963	4,963	4,963	157,480	47,244	1,091,568	1,091,568	1,091,568	1,736,021	1,736,021
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	2,670	2,670	2,670	79,950	7,869	1,615,374	1,615,374	1,615,374	1,952,659	1,952,659
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
NONREIMBURSABLE											
139	Residential Care									0	0
140	Beauty and Barber	104	104	104						5,527	5,527
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	11,491	11,276	11,236	237,430	55,113	2,706,942	2,706,942	2,706,942	5,174,553	5,174,553
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 62,352 0.02303411	\$ 71,146 0.026282794			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 104,767 9.29114934	\$ 96,172 8.55924226	\$ 91,779 0.38655090	\$ 209,119 3.79436861	\$ 1,607 0.00059349	\$ 10,264 0.00379172	\$ 87,006 0.03214184	\$ 11,656 0.00225262	\$ 52,666 0.01017794
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 143,276 12.70627882	\$ 17,076 1.51978027	\$ 24,379 0.10267849	\$ 118,753 2.15471073	\$ 3,350 0.00123769	\$ 16,779 0.00619850	\$ 3,414 0.00126130	\$ 9,290 0.00179525	\$ 15,611 0.00301693
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 43,239 3.76285789	\$ 809 0.07174658	\$ 153 0.01365114	\$ 289 0.00121560	\$ 3,806 0.06905675	\$ 346 0.00012795	\$ 2,213 0.00081743	\$ 924 0.00034119	\$ 2,513 0.00048563	\$ 481 0.00009296

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

CAMELLIA GARDENS CARE CENTER

Fiscal Period:

APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:

1992864995

OSHPD Facility Number:

206190265

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	\$ 84,173	\$ 0	\$ 84,173	(Sch 3)
005	.20-.39	Fringe Benefits	6200	20,594	0	20,594	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	149,276	(6,000)	143,276	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 254,043	\$ (6,000)	\$ 248,043	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 76,336	\$ 0	\$ 76,336	(Sch 3)
010	.20-.39	Fringe Benefits	6300	19,464	0	19,464	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	16,568	0	16,568	(Sch 4)
010		Housekeeping - Total	6300	\$ 112,368	\$ 0	\$ 112,368	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	0	0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	477,262	(477,262)	0	(Sch 5)
040		Property Taxes	7300	43,239	0	43,239	(Sch 5)
045		Property Insurance	7400	28,613	0	28,613	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 915,525	\$ (483,262)	\$ 432,263	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 68,592	\$ 0	\$ 68,592	(Sch 3)
060	.20-.39	Fringe Benefits	6400	21,848	0	21,848	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	23,312	0	23,312	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 113,752	\$ 0	\$ 113,752	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 154,678	\$ 0	\$ 154,678	(Sch 3)
065	.20-.39	Fringe Benefits	6500	36,787	0	36,787	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	105,670	(987)	104,683	(Sch 4)
065		Dietary - Total	6500	\$ 297,135	\$ (987)	\$ 296,148	
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	273,256	(3,506)	269,750	(Sch 4)
075		Patient Supplies - Total	8100	\$ 273,256	\$ (3,506)	\$ 269,750	
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	32,302	0	32,302	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 32,302	\$ 0	\$ 32,302	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

CAMELLIA GARDENS CARE CENTER

Fiscal Period:

APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:

1992864995

OSHPD Facility Number:

206190265

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	185,155	0	185,155	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 185,155	\$ 0	\$ 185,155	
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	91,561	0	91,561	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 91,561	\$ 0	\$ 91,561	
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	42,122	0	42,122	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 42,122	\$ 0	\$ 42,122	
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	116,180	0	116,180	(Sch 4)
085		Pharmacy - Total	8300	\$ 116,180	\$ 0	\$ 116,180	
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	28,817	0	28,817	(Sch 4)
090		Laboratory - Total	8400	\$ 28,817	\$ 0	\$ 28,817	
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	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	17,380	0	17,380	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 17,380	\$ 0	\$ 17,380	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

CAMELLIA GARDENS CARE CENTER

Fiscal Period:

APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:

1992864995

OSHPD Facility Number:

206190265

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	\$ 563,887	\$ 0	\$ 563,887	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	104,368	0	104,368	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	1,808	0	1,808	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 670,063	\$ 0	\$ 670,063	
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		\$ 1,456,836	\$ (3,506)	\$ 1,453,330	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 704,462	\$ 0	\$ 704,462	(Sch 2)
105	.20-.39	Fringe Benefits	6110	230,421	0	230,421	(Sch 2)
105	.49	Agency Staff	6110	126,789	0	126,789	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	30,683	(787)	29,896	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,092,355	\$ (787)	\$ 1,091,568	
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	\$ 991,375	\$ 0	\$ 991,375	(Sch 2)
125	.20-.39	Fringe Benefits	6150	215,706	0	215,706	(Sch 2)
125	.49	Agency Staff	6150	257,540	0	257,540	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	153,953	(3,200)	150,753	(Sch 4)
125		Subacute Care - Total	6150	\$ 1,618,574	\$ (3,200)	\$ 1,615,374	
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:
CAMELLIA GARDENS CARE CENTER

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:
1992864995

OSHPD Facility Number:
206190265

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

CAMELLIA GARDENS CARE CENTER

Fiscal Period:

APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:

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OSHPD Facility Number:

206190265

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	1,791	0	1,791	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,791	\$ 0	\$ 1,791	
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		\$ 2,712,720	\$ (3,987)	\$ 2,708,733	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 35,361	\$ 0	\$ 35,361	(Sch 2)
155	.20-.39	Fringe Benefits	6600	26,991	0	26,991	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,070	0	2,070	(Sch 4)
155		Social Services - Total	6600	\$ 64,422	\$ 0	\$ 64,422	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

CAMELLIA GARDENS CARE CENTER

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APRIL 1, 2011 THROUGH MARCH 31, 2012

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OSHPD Facility Number:

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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	\$ 52,547	\$ 0	\$ 52,547	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,599	0	18,599	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,599	0	8,599	(Sch 4)
160		Activities - Total	6700	\$ 79,745	\$ 0	\$ 79,745	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 176,762	\$ 0	\$ 176,762	(Sch 6)
165	.20-.39	Fringe Benefits	6900	4,272	0	4,272	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	339,424	27,226	366,650	(Sch 6)
165		Administration - Total	6900	\$ 520,458	\$ 27,226	\$ 547,684	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 40,954	\$ 0	\$ 40,954	(Sch 3)
166	.20-.39	Fringe Benefits	6900	9,481	0	9,481	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	13,833	0	13,833	(Sch 4)
166		Medical Records - Total	6900	\$ 64,268	\$ 0	\$ 64,268	
167		CDPH Licensing Fees	6900	\$ 18,675	\$ 0	\$ 18,675	(Sch 6)
168		Professional Liability Insurance	6900	\$ 65,240	\$ (10,810)	\$ 54,430	(Sch 6)
169		Quality Assurance Fees	6900	\$ 335,489	\$ 0	\$ 335,489	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 63,759	\$ 0	\$ 63,759	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,963	0	18,963	(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	\$ 82,722	\$ 0	\$ 82,722	
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		\$ 1,231,019	\$ 16,416	\$ 1,247,435	
200		Total		\$ 6,726,987	\$ (475,326)	\$ 6,251,661	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 68,593	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
CAMELLIA GARDENS CARE CENTER

NPI:
1992864995

OSHPD Facility Number:
206190265

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	(10,810)	(10,810)							
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$475,326)</u> (To Sch 8)	<u>0</u>	<u>(6,000)</u>	<u>(477,262)</u>	<u>(987)</u>	<u>(3,506)</u>	<u>(787)</u>	<u>(3,200)</u>	<u>(580)</u>

Provider Name:
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NPI:
1992864995

OSHPD Facility Number:
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Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

Line No.	Sub No.	Description	AUDIT ADJ 10	AUDIT ADJ						
166	2	Medical Records - Fringe Benefits								
166	3	Medical Records - Agency Staff								
166	4	Medical Records - Other - Nonlabor								
167	4	CDPH Licensing Fees								
168	4	Professional Liability Insurance								
169	4	Quality Assurance Fees								
170	1	Inservice Education - Nursing - Salaries and Wages								
170	2	Inservice Education - Nursing - Fringe Benefits								
170	3	Inservice Education - Nursing - Agency Staff								
170	4	Inservice Education - Nursing - Other - Nonlabor								
174	1	Caregiver Training - Salaries and Wages								
174	2	Caregiver Training - Fringe Benefits								
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
200		Total	16,996	0	0	0	0	0	0	0

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
CAMELLIA GARDENS CARE CENTER

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:
1992864995

OSHPD Facility No:
206190265

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE CARE COST PER PATIENT DAY
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SUBACUTE CARE ROUTINE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$ N/A	\$ 1,544,286	\$ 183.73
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 191,701	\$ 22.81
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 237,347	\$ 28.24
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 14,124	\$ 1.68
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 7,047	\$ 0.84
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 20,540	\$ 2.44
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 126,599	\$ 15.06
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 217,470	\$ 25.87
11	Cost of Routine Service/Audited Total Routine Costs	\$ 3,294,916	\$ 2,359,114	\$ 280.68
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 392.02	\$ 280.68	

SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 752,129	\$ 89.49
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 19,082	\$ 2.27
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 321,312	\$ 38.23
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 1,855	\$ 0.22
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 3,880	\$ 0.46
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 11,310	\$ 1.35
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 69,711	\$ 8.29
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	\$ N/A	\$ 0	\$ 0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	\$ N/A	\$ 119,748	\$ 14.25
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 509,240	\$ 1,299,028	\$ 154.55
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 60.59	\$ 154.55	

SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 2,296,415	\$ 273.22	*
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 210,783	\$ 25.08	*
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 558,660	\$ 66.47	*
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 0	\$ 0.00	*
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 15,978	\$ 1.90	*
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 10,928	\$ 1.30	*
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 31,850	\$ 3.79	*
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 196,310	\$ 23.36	*
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00	*
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 337,219	\$ 40.12	*
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 3,804,156	\$ 3,658,142	\$ 435.23	*
36	Total Patient Days (Adj)	8,405	8,405		*
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 452.61	\$ 435.23		*
38	Medi-Cal Overpayments (Adj)	\$ 0	\$ 0		*
39	Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0		*
40	Amount Due Provider (State) (Line 38 + Line 39)	\$ 0	\$ 0		*

GENERAL INFORMATION

41	Contracted Number of Subacute Care Beds (Adj 19)	0	28	
42	Total Licensed Nursing Facility Beds (Adj)	80	80	
43	Total Licensed Capacity (All levels) (Adj)	80	80	
44	Total Medi-Cal Subacute Care Patient Days (Adj 15)	7,032	6,967	

CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj)	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 0	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 0	

VENTILATOR / NONVENTILATOR

	AUDITED COSTS (Adj 20)	AUDITED TOTAL DAYS (Adj 16)	AUDITED MEDI-CAL DAYS (Adj 15)	
48	Ventilator (Equipment Cost Only)	\$ 57,820	5,782	4,793
49	Nonventilator	N/A	2,623	2,174
50	TOTAL	\$ N/A	8,405	6,967

* (To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
CAMELLIA GARDENS CARE CENTER

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:
1992864995

OSHPD Facility Number:
206190265

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 17)	SUBACUTE CARE ANCILLARY COST *
PATIENT SUPPLIES						
1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 0				\$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	6,372				5,543
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	273,424				237,856
4	Cost of Capital Related (Sch. 5, Ln. 75)	0				0
5	Property Taxes (Sch. 5, Ln. 75)	794				691
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	995				866
7	Professional Liability Insurance (Sch. 6, Ln. 75)	2,900				2,523
8	Quality Assurance Fees (Sch. 6, Ln. 75)	17,873				15,548
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	30,703				26,709
11	Total Patient Supplies Ancillary Service	\$ 333,061	\$ 813,278	0.409529	\$ 707,487	\$ 289,736

SPECIALIZED SUPPORT SURFACES						
12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	402				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	32,457				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	0				0
16	Property Taxes (Sch. 5, Ln. 77)	19				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	117				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	340				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	2,094				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	3,598				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 39,026	\$ 274,402	0.142221	\$ 0	\$ 0

PHYSICAL THERAPY						
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 185,155				\$ 43,979
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	7,571				1,798
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	5,038				1,197
26	Cost of Capital Related (Sch. 5, Ln. 80)	0				0
27	Property Taxes (Sch. 5, Ln. 80)	1,221				290
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	706				168
29	Professional Liability Insurance (Sch. 6, Ln. 80)	2,056				488
30	Quality Assurance Fees (Sch. 6, Ln. 80)	12,675				3,011
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	21,773				5,172
33	Total Physical Therapy Ancillary Service	\$ 236,196	\$ 229,192	1.030559	\$ 54,439	\$ 56,103

RESPIRATORY THERAPY						
34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 0				\$ 0
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	0				0
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	0				0
37	Cost of Capital Related (Sch. 5, Ln. 81)	0				0
38	Property Taxes (Sch. 5, Ln. 81)	0				0
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	0				0
40	Professional Liability Insurance (Sch. 6, Ln. 81)	0				0
41	Quality Assurance Fees (Sch. 6, Ln. 81)	0				0
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	0				0
44	Total Respiratory Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
CAMELLIA GARDENS CARE CENTER

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:
1992864995

OSHPD Facility Number:
206190265

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 17)	SUBACUTE CARE ANCILLARY COST *
OCCUPATIONAL THERAPY						
45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 91,561				\$ 15,140
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	3,572				591
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	2,356				390
48	Cost of Capital Related (Sch. 5, Ln. 82)	0				0
49	Property Taxes (Sch. 5, Ln. 82)	568				94
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	348				57
51	Professional Liability Insurance (Sch. 6, Ln. 82)	1,013				168
52	Quality Assurance Fees (Sch. 6, Ln. 82)	6,246				1,033
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	10,729				1,774
55	Total Occupational Therapy Ancillary Service	\$ 116,392	\$ 163,929	0.710017	\$ 27,107	\$ 19,246

SPEECH PATHOLOGY						
56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 42,122				\$ 24,755
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	2,280				1,340
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	1,585				931
59	Cost of Capital Related (Sch. 5, Ln. 83)	0				0
60	Property Taxes (Sch. 5, Ln. 83)	396				233
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	164				97
62	Professional Liability Insurance (Sch. 6, Ln. 83)	479				282
63	Quality Assurance Fees (Sch. 6, Ln. 83)	2,955				1,736
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	5,075				2,983
66	Total Speech Pathology Ancillary Service	\$ 55,057	\$ 61,544	0.894588	\$ 36,169	\$ 32,356

PHARMACY						
67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	2,725				1,164
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	117,747				50,318
70	Cost of Capital Related (Sch. 5, Ln. 85)	0				0
71	Property Taxes (Sch. 5, Ln. 85)	338				144
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	428				183
73	Professional Liability Insurance (Sch. 6, Ln. 85)	1,249				534
74	Quality Assurance Fees (Sch. 6, Ln. 85)	7,696				3,289
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	13,219				5,649
77	Total Pharmacy Ancillary Service	\$ 143,402	\$ 461,279	0.310878	\$ 197,122	\$ 61,281

LABORATORY						
78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	358				232
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	28,956				18,745
81	Cost of Capital Related (Sch. 5, Ln. 90)	0				0
82	Property Taxes (Sch. 5, Ln. 90)	17				11
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	104				67
84	Professional Liability Insurance (Sch. 6, Ln. 90)	303				196
85	Quality Assurance Fees (Sch. 6, Ln. 90)	1,868				1,210
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	3,209				2,078
88	Total Laboratory Ancillary Service	\$ 34,815	\$ 29,744	1.170502	\$ 19,256	\$ 22,539

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
CAMELLIA GARDENS CARE CENTER

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:
1992864995

OSHPD Facility Number:
206190265

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 17)	SUBACUTE CARE ANCILLARY COST *
HOME HEALTH SERVICES						
89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	\$ 0				\$ 0
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				0
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				0
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				0
93	Property Taxes (Sch. 5, Ln. 95)	0				0
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				0
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				0
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				0
97	Caregiver Training (Sch. 6, Ln. 95)	0				0
98	Cost of Administration (Sch. 6, Ln. 95)	0				0
99	Total Home Health Services Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

OTHER ANCILLARY SERVICES						
100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	216				85
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	17,464				6,842
103	Cost of Capital Related (Sch. 5, Ln. 100)	0				0
104	Property Taxes (Sch. 5, Ln. 100)	10				4
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	63				25
106	Professional Liability Insurance (Sch. 6, Ln. 100)	183				72
107	Quality Assurance Fees (Sch. 6, Ln. 100)	1,127				441
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	1,936				758
110	Total Other Ancillary Service	\$ 20,998	\$ 19,514	1.076034	\$ 7,646	\$ 8,227

SUBACUTE CARE ANCILLARY SERVICES						
111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					\$ 668,255
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					8,329
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					5,032
114	Cost of Capital Related (Sch. 5, Ln. 101)					0
115	Property Taxes (Sch. 5, Ln. 101)					388
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					2,418
117	Professional Liability Insurance (Sch. 6, Ln. 101)					7,048
118	Quality Assurance Fees (Sch. 6, Ln. 101)					43,443
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					74,626
121	Total Subacute Ancillary Service					\$ 809,540

TOTAL COST OF ANCILLARY SERVICES						
122	Cost of Direct Care - Labor					\$ 752,129
123	Cost of Indirect Care - Labor					19,082
124	Cost of Direct and Indirect Nonlabor					321,312
125	Cost of Capital Related					0
126	Property Taxes					1,855
127	CDPH Licensing Fees					3,880
128	Professional Liability Insurance					11,310
129	Quality Assurance Fees					69,711
130	Caregiver Training					0
131	Cost of Administration					119,748
132	Total Cost of Subacute Care Ancillary Services					\$ 1,299,028

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period	NPI	Adjustments	
CAMELLIA GARDENS CARE CENTER							APRIL 1, 2011 THROUGH MARCH 31, 2012	1992864995	20	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>MEMORANDUM ADJUSTMENT</u>										
1	Not Reported			8	210	N/A	Total Facility Group Health Insurance To include total group health insurance costs for informational purposes. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$68,593	\$68,593

Provider Name							Fiscal Period	NPI	Adjustments	
CAMELLIA GARDENS CARE CENTER							APRIL 1, 2011 THROUGH MARCH 31, 2012	1992864995	20	
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>										
2	10.5	168	4	8A-1	168	4	Professional Liability Insurance	\$65,240	(\$10,810)	\$54,430
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	339,424	10,810	350,234 *
							To reclassify finance fees, taxes and other fees associated with liability insurance to the appropriate cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501			

*Balance carried forward from prior/to subsequent adjustments

Provider Name				Fiscal Period				NPI		Adjustments
CAMELLIA GARDENS CARE CENTER				APRIL 1, 2011 THROUGH MARCH 31, 2012				1992864995		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED COSTS										
3	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate repair and maintenance expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)	\$149,276	(\$6,000)	\$143,276
4	10.5	035	4	8A-1	035	4	Leases and Rentals To eliminate rental/lease expense paid to related party. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1005, 1011.4, 1011.5, 2300, and 2304.	\$477,262	(\$477,262)	\$0
5	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor To eliminate dietary supplies expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)	\$105,670	(\$987)	\$104,683
6	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor To eliminate oxygen expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)	\$273,256	(\$3,506)	\$269,750
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate non-medical supplies expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)	\$30,683	(\$787)	\$29,896

Provider Name							Fiscal Period	NPI	Adjustments	
CAMELLIA GARDENS CARE CENTER							APRIL 1, 2011 THROUGH MARCH 31, 2012	1992864995	20	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED COSTS										
8	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor To adjust the Ventilator Supply expense to agree with the invoice. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$153,953	(\$3,200)	\$150,753
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To abate other revenue against the related expenses. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613	* \$350,234		
9									(\$580)	
10							To adjust the home office expenses to agree with the filed Vicaso Management Home Office Cost Report for fiscal periods ended December 31, 2011 and December 31, 2012 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304		<u>16,996</u> <u>\$16,416</u>	\$366,650

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
CAMELLIA GARDENS CARE CENTER							APRIL 1, 2011 THROUGH MARCH 31, 2012	1992864995	20	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED STATISTICS										
11	10.7	080	1, 2, 3	7	080	N/A	Physical Therapy (Square Feet)	323	(35)	288
	10.7	082	1, 2, 3	7	082	N/A	Occupational Therapy	114	19	133
	10.7	083	1, 2, 3	7	083	N/A	Speech Pathology	80	16	96
							To adjust the square footage to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			
12	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	163,360	(5,880)	157,480
	10.7	125	4	7	125	N/A	Subacute Care	74,070	5,880	79,950
							To adjust the pounds of laundry statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			
13	10.7	105	5	7	105	N/A	Skilled Nursing Care (Patient Meals)	49,008	(1,764)	47,244
	10.7	125	5	7	125	N/A	Subacute Care	6,228	1,641	7,869
	10.7	175	5	7	N/A	N/A	Total - Patient Meals	55,236	(123)	55,113
							To adjust the patient meals statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period	NPI	Adjustments	
CAMELLIA GARDENS CARE CENTER							APRIL 1, 2011 THROUGH MARCH 31, 2012	1992864995	20	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED PATIENT DAYS										
14	4.1	5	2	1	15	N/A	Medi-Cal Days - Skilled Nursing Care To adjust Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: April 1, 2011 through March 31, 2012 Payment Period: April 1, 2011 through September 30, 2013 Report Date: October 3, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51511	11,733	(68)	11,665
15	4.3	100	2	SC1	48	N/A	Medi-Cal Subacute Days - Ventilator	4,853	(60)	4,793
	4.3	115	2	SC1	49	N/A	Medi-Cal Subacute Days - Nonventilator	2,179	(5)	2,174
	4.3	120	2	SC1	44	N/A	Medi-Cal Subacute Days - Total To adjust Medi-Cal Subacute days based on the following Fiscal Intermediary Payment Data: Service Period: April 1, 2011 through March 31, 2012 Payment Period: April 1, 2011 through September 30, 2013 Report Date: October 3, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51511	7,032	(65)	6,967
16	4.3	100	1	SC1	48	N/A	Subacute Days - Ventilator	6,226	(444)	5,782
	4.3	115	1	SC1	49	N/A	Subacute Days - Nonventilator To adjust the Ventilator and Non-ventilator Subacute Days based on the Medi-Cal paid claims Summary report ratio. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	2,179	444	2,623

Provider Name							Fiscal Period	NPI	Adjustments		
CAMELLIA GARDENS CARE CENTER							APRIL 1, 2011 THROUGH MARCH 31, 2012	1992864995	20		
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 TOTAL CHARGES</u>											
17	13	12	4	SC2	22	N/A	Total Subacute Ancillary Charges - Specialized Support Surfaces To eliminate the reported specialized surface support charges that are not included in the subacute daily rate. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2206, 2206.1 and 2304 CCR, Title 22, Sections 51511(c) and 51511.5(d)	\$20,746	(\$20,746)	\$0	

Provider Name				Fiscal Period				NPI		Adjustments
CAMELLIA GARDENS CARE CENTER				APRIL 1, 2011 THROUGH MARCH 31, 2012				1992864995		20
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>										
18	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.50 and 413.20 CMS Pub. 15-1, Section 2409 Title 22, Section 51535 CCR, Title 22, Section 51458.1	\$0	\$41,201	\$41,201
19	Not Reported			SC1	41	N/A	Contracted Number of Subacute Beds To include the contracted Subacute beds in the audit report. 42 CFR 413.24 / CMS Pub.15-1, Section 2304	0	28	28
20	Not Reported			SC1	48	N/A	Ventilator Equipment Cost To reflect subacute care ventilator equipment cost in the audit report. 42 CFR 413.24 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Contract No. 03-06-70165	\$0	\$57,820	\$57,820