

**REPORT
ON THE
RATE SETTING AUDIT**

**CARMEL HILLS CARE CENTER
MONTEREY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1093733776**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Louise Wong
Audit Supervisor: Ken Phelan
Auditor: Bob Dailey**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

January 13, 2014

Kim Bowersox
Chief Financial Officer
Carmel Hills Care Center
23795 W.R. Holman Highway
Monterey, CA 93940

CARMEL HILLS CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1093733776
FISCAL PERIOD ENDED DECEMBER 31, 2012

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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.

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CARMEL HILLS CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1093733776

OSHPD Facility No.:
206270722

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	\$ 3,396,936	\$ 117.13
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,017,702	\$ 35.09
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 904,142	\$ 31.18
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 304,453	\$ 10.50
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 25,940	\$ 0.89
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 21,407	\$ 0.74
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 76,962	\$ 2.65
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 329,685	\$ 11.37
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,223,615	\$ 42.19
11	Cost of Routine Service/Audited Total Costs	\$ 7,648,199	\$ 7,300,842	\$ 251.74
12	Total Patient Days (Adj 4)	29,005	29,001	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 263.69	\$ 251.74	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 5)	16,574	461	
16	Medi-Cal Managed Care Days (Adj 6)		16,079	
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	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
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	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
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	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CARMEL HILLS CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1093733776

OSHPD Facility No.:
206270722

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	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
CARMEL HILLS CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1093733776

OSHPD Facility No.:
206270722

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	\$ 96,297	\$ 96,297		
160	Activities	120,146		\$ 120,146	
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	407,084	0	0	407,084
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	329,744	0	0	329,744
083	Speech Pathology	66,155	0	0	66,155
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	3,180,493	96,297	120,146	3,396,936 *
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	\$ 4,199,919	\$ 96,297	\$ 120,146	\$ 4,199,919

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CARMEL HILLS CARE CENTER

NPI:
1093733776

OSHPD Facility Number:
206270722

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 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	\$ 227,002	\$ 227,002										
010	Housekeeping	166,420	2,170	\$ 168,590									
060	Laundry and Linen	71,551	6,959	5,218	\$ 83,728								
065	Dietary	350,568	24,083	18,059	0	\$ 392,710							
155	Social Services	N/A	1,553	1,165	0	0	\$ 2,718						
160	Activities	N/A	9,498	7,122	0	0	0	\$ 16,620					
165	Administration	N/A	16,985	12,736	0	0	0	0		\$ 29,720	\$ 29,720		
166	Medical Records	90,815	1,782	1,336	0	0	0	0		93,933		\$ 93,933	
170	Inservice Education - Nursing	170,495	0	0	0	0	0	0	\$ 170,495				
ANCILLARY SERVICES													
075	Patient Supplies		5,476	4,106	0	0	0	0	0	9,582	631	1,995	\$ 12,208
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		8,701	6,525	0	0	0	0	0	15,226	1,917	6,059	23,202
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,334	1,000	0	0	0	0	0	2,334	1,432	4,526	8,293
083	Speech Pathology		1,334	1,000	0	0	0	0	0	2,334	310	979	3,624
085	Pharmacy		0	0	0	0	0	0	0	0	1,101	3,479	4,579
090	Laboratory		0	0	0	0	0	0	0	0	328	1,037	1,365
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	487	1,539	2,026
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		145,126	108,823	83,728	392,710	2,718	16,620	170,495	920,219	23,430	74,053	1,017,702 *
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		2,001	1,501	0	0	0	0	0	3,502	84	266	3,852
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,076,851	\$ 227,002	\$ 168,590	\$ 83,728	\$ 392,710	\$ 2,718	\$ 16,620	\$ 170,495	\$ 953,197	\$ 29,720	\$ 93,933	\$ 1,076,851

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
CARMEL HILLS CARE CENTER

NPI:
1093733776

OSHPD Facility Number:
206270722

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 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	\$ 354,577	\$ 354,577										
010	Housekeeping	0	3,390	\$ 3,390									
060	Laundry and Linen	6,692	10,870	105	\$ 17,667								
065	Dietary	283,454	37,618	363	0	\$ 321,435							
155	Social Services	8,012	2,426	23	0	0	\$ 10,461						
160	Activities	4,628	14,836	143	0	0	0	\$ 19,607					
165	Administration	N/A	26,530	256	0	0	0	0		\$ 26,786	\$ 26,786		
166	Medical Records	1,472	2,784	27	0	0	0	0		4,282		\$ 4,282	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ 0				
ANCILLARY SERVICES													
075	Patient Supplies	121,089	8,553	83	0	0	0	0	0	129,725	569	91	\$ 130,384
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	13,592	131	0	0	0	0	0	13,723	1,728	276	15,727
081	Respiratory Therapy	13	0	0	0	0	0	0	0	13	0	0	13
082	Occupational Therapy	0	2,084	20	0	0	0	0	0	2,104	1,291	206	3,601
083	Speech Pathology	0	2,084	20	0	0	0	0	0	2,104	279	45	2,428
085	Pharmacy	258,496	0	0	0	0	0	0	0	258,496	992	159	259,647
090	Laboratory	77,052	0	0	0	0	0	0	0	77,052	296	47	77,395
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	114,369	0	0	0	0	0	0	0	114,369	439	70	114,878
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	281,605	226,686	2,188	17,667	321,435	10,461	19,607	0	879,649	21,117	3,376	904,142 *
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	9,831	3,126	30	0	0	0	0	0	12,987	76	12	13,075
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,521,290	\$ 354,577	\$ 3,390	\$ 17,667	\$ 321,435	\$ 10,461	\$ 19,607	\$ 0	\$ 1,490,222	\$ 26,786	\$ 4,282	\$ 1,521,290

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CARMEL HILLS CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1093733776

OSHPD Facility Number:
206270722

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 338,842	92%							
	Property Tax (line 40)	28,870	8%	\$ 367,712						
005	Plant Operations and Maintenance			8,584	\$ 8,584					
010	Housekeeping			3,434	82	\$ 3,516				
060	Laundry and Linen			11,010	263	109	\$ 11,382			
065	Dietary			38,101	911	377	0	\$ 39,388		
155	Social Services			2,457	59	24	0	0	\$ 2,540	
160	Activities			15,026	359	149	0	0	0	\$ 15,534
165	Administration			26,870	642	266	0	0	0	0
166	Medical Records			2,819	67	28	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			8,663	207	86	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			13,766	329	136	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,111	50	21	0	0	0	0
083	Speech Pathology			2,111	50	21	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			229,596	5,488	2,269	11,382	39,388	2,540	15,534
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			3,166	76	31	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 367,712	100%	\$ 367,712	\$ 8,584	\$ 3,516	\$ 11,382	\$ 39,388	\$ 2,540	\$ 15,534

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CARMEL HILLS CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1093733776

OSHPD Facility Number:
206270722

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 92% Of Total	Property Tax 8% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 338,842	92%							
	Property Tax (line 40)	28,870	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 27,778	\$ 27,778				
166	Medical Records				2,915		\$ 2,915			
170	Inservice Education - Nursing			\$ 0						
ANCILLARY SERVICES										
075	Patient Supplies			0	8,955	590	62	\$ 9,607	\$ 8,853	\$ 754
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	14,231	1,792	188	16,211	14,938	1,273
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,182	1,339	140	3,661	3,373	287
083	Speech Pathology			0	2,182	290	30	2,502	2,305	196
085	Pharmacy			0	0	1,029	108	1,137	1,047	89
090	Laboratory			0	0	307	32	339	312	27
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	455	48	503	463	39
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	306,196	21,899	2,298	330,393	304,453	25,940 *
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	3,273	79	8	3,360	3,096	264
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 367,712	100%	\$ 0	\$ 337,019	\$ 27,778	\$ 2,915	\$ 367,712	\$ 338,842	\$ 28,870

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
CARMEL HILLS CARE CENTER

NPI:
1093733776

OSHPD Facility Number:
206270722

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 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. 74% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 20% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 18,749												
055	Interest - Other	28,793												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,504,569												
	Total Costs Allocable as Administration	1,552,111	74%											
167	CDPH Licensing Fees	27,154	1%											
168	Professional Liability Insurance	97,623	5%											
169	Quality Assurance Fees	418,194	20%											
174	Caregiver Training	0	0%											
	Total	2,095,082	100%						\$ 2,095,082					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 9,582	\$ 129,725	\$ 8,955	\$ 148,262	44,499	\$ 32,967	\$ 577	\$ 2,073	\$ 8,882	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			407,084	15,226	13,723	14,231	450,264	135,142	100,118	1,752	6,297	26,975	0
081	Respiratory Therapy			0	0	13	0	13	4	3	0	0	1	0
082	Occupational Therapy			329,744	2,334	2,104	2,182	336,364	100,956	74,792	1,308	4,704	20,152	0
083	Speech Pathology			66,155	2,334	2,104	2,182	72,775	21,843	16,182	283	1,018	4,360	0
085	Pharmacy			0	0	258,496	0	258,496	77,585	57,478	1,006	3,615	15,487	0
090	Laboratory			0	0	77,052	0	77,052	23,126	17,133	300	1,078	4,616	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	114,369	0	114,369	34,327	25,430	445	1,599	6,852	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			3,396,936	920,219	879,649	306,196	5,503,000	1,651,669	1,223,615	21,407	76,962	329,685	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	3,502	12,987	3,273	19,761	5,931	4,394	77	276	1,184	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,095,082		\$ 4,199,919	\$ 953,197	\$ 1,490,222	\$ 337,019	\$ 6,980,357	\$ 2,095,082					
	Total Administrative Costs							\$ 2,095,082		\$ 1,552,111	\$ 27,154	\$ 97,623	\$ 418,194	\$ 0
	Unit Cost Multiplier							0.30013967						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 123,654	\$ 31,068	\$ 30,693	\$ 185,415							
	TOTAL FACILITY COSTS							\$ 9,260,854						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
CARMEL HILLS CARE CENTER

NPI:
1093733776

OSHPD Facility Number:
206270722

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	545									
010	Housekeeping	218	218								
060	Laundry and Linen	699	699	699							
065	Dietary	2,419	2,419	2,419							
155	Social Services	156	156	156							
160	Activities	954	954	954							
165	Administration	1,706	1,706	1,706							
166	Medical Records	179	179	179							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	550	550	550						148,262	148,262
077	Specialized Support Surfaces									0	0
080	Physical Therapy	874	874	874						450,264	450,264
081	Respiratory Therapy									13	13
082	Occupational Therapy	134	134	134						336,364	336,364
083	Speech Pathology	134	134	134						72,775	72,775
085	Pharmacy									258,496	258,496
090	Laboratory									77,052	77,052
095	Home Health Services									0	0
100	Other Ancillary Services									114,369	114,369
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	14,577	14,577	14,577	290,010	87,003	3,462,098	3,462,098	3,462,098	5,503,000	5,503,000
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	201	201	201						19,761	19,761
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	23,346	22,801	22,583	290,010	87,003	3,462,098	3,462,098	3,462,098	6,980,357	6,980,357
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 96,297 0.027814637	\$ 120,146 0.034703235			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 227,002 9.95579141	\$ 168,590 7.46536610	\$ 83,728 0.28870863	\$ 392,710 4.51374987	\$ 2,718 0.00078499	\$ 16,620 0.00480050	\$ 170,495 0.04924615	\$ 29,720 0.00425773	\$ 93,933 0.01345682
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 354,577 15.55094075	\$ 3,390 0.15011757	\$ 17,667 0.06091873	\$ 321,435 3.69452617	\$ 10,461 0.00302168	\$ 19,607 0.00566327	\$ - 0.00000000	\$ 26,786 0.00383734	\$ 4,282 0.00061351
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 367,712 15.75053542	\$ 8,584 0.37647655	\$ 3,516 0.15567855	\$ 11,382 0.03924555	\$ 39,388 0.45271805	\$ 2,540 0.00073369	\$ 15,534 0.00448678	\$ - 0.00000000	\$ 27,778 0.00397949	\$ 2,915 0.00041754

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

CARMEL HILLS CARE CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1093733776

OSHPD Facility Number:

206270722

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	\$ 180,215	\$ 0	\$ 180,215	(Sch 3)
005	.20-.39	Fringe Benefits	6200	46,787	0	46,787	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	354,577	0	354,577	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 581,579	\$ 0	\$ 581,579	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 130,765	\$ 0	\$ 130,765	(Sch 3)
010	.20-.39	Fringe Benefits	6300	35,655	0	35,655	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	0	0	0	(Sch 4)
010		Housekeeping - Total	6300	\$ 166,420	\$ 0	\$ 166,420	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 6,191	\$ 0	\$ 6,191	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	17,079	0	17,079	(Sch 5)
025		Depreciation: Equipment	7140	28,154	0	28,154	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	51,667	0	51,667	(Sch 5)
035		Leases and Rentals	7200	185,667	0	185,667	(Sch 5)
040		Property Taxes	7300	28,870	0	28,870	(Sch 5)
045		Property Insurance	7400	18,749	0	18,749	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	50,084	0	50,084	(Sch 5)
055		Interest - Other	7600	28,793	0	28,793	(Sch 6)
057		Subtotal 005 - 055		\$ 1,163,253	\$ 0	\$ 1,163,253	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 56,092	\$ 0	\$ 56,092	(Sch 3)
060	.20-.39	Fringe Benefits	6400	15,459	0	15,459	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	6,692	0	6,692	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 78,243	\$ 0	\$ 78,243	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 276,542	\$ 0	\$ 276,542	(Sch 3)
065	.20-.39	Fringe Benefits	6500	74,026	0	74,026	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	283,454	0	283,454	(Sch 4)
065		Dietary - Total	6500	\$ 634,022	\$ 0	\$ 634,022	
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	121,089	0	121,089	(Sch 4)
075		Patient Supplies - Total	8100	\$ 121,089	\$ 0	\$ 121,089	
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:
CARMEL HILLS CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1093733776

OSHPD Facility Number:
206270722

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	\$ 34,691	\$ 0	\$ 34,691	(Sch 2)
080	.20-.39	Fringe Benefits	8200	9,591	0	9,591	(Sch 2)
080	.79	Agency Staff	8200	362,802	0	362,802	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 407,084	\$ 0	\$ 407,084	
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	13	0	13	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 13	\$ 0	\$ 13	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 9,489	\$ 0	\$ 9,489	(Sch 2)
082	.20-.39	Fringe Benefits	8250	1,960	0	1,960	(Sch 2)
082	.79	Agency Staff	8250	318,295	0	318,295	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 329,744	\$ 0	\$ 329,744	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 5,123	\$ 0	\$ 5,123	(Sch 2)
083	.20-.39	Fringe Benefits	8280	1,058	0	1,058	(Sch 2)
083	.79	Agency Staff	8280	59,974	0	59,974	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 66,155	\$ 0	\$ 66,155	
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	258,496	0	258,496	(Sch 4)
085		Pharmacy - Total	8300	\$ 258,496	\$ 0	\$ 258,496	
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	77,052	0	77,052	(Sch 4)
090		Laboratory - Total	8400	\$ 77,052	\$ 0	\$ 77,052	
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	114,369	0	114,369	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 114,369	\$ 0	\$ 114,369	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

CARMEL HILLS CARE CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1093733776

OSHPD Facility Number:

206270722

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		\$ 1,374,002	\$ 0	\$ 1,374,002	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,477,140	\$ 0	\$ 2,477,140	(Sch 2)
105	.20-.39	Fringe Benefits	6110	703,353	0	703,353	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	281,605	0	281,605	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,462,098	\$ 0	\$ 3,462,098	
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:
CARMEL HILLS CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1093733776

OSHPD Facility Number:
206270722

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	9,831	0	9,831	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 9,831	\$ 0	\$ 9,831	
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		\$ 3,471,929	\$ 0	\$ 3,471,929	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 76,624	\$ 0	\$ 76,624	(Sch 2)
155	.20-.39	Fringe Benefits	6600	19,673	0	19,673	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	8,012	0	8,012	(Sch 4)
155		Social Services - Total	6600	\$ 104,309	\$ 0	\$ 104,309	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CARMEL HILLS CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1093733776

OSHPD Facility Number:
206270722

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	\$ 95,868	\$ 0	\$ 95,868	(Sch 2)
160	.20-.39	Fringe Benefits	6700	24,278	0	24,278	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,628	0	4,628	(Sch 4)
160		Activities - Total	6700	\$ 124,774	\$ 0	\$ 124,774	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 771,396	\$ 0	\$ 771,396	(Sch 6)
165	.20-.39	Fringe Benefits	6900	197,946	0	197,946	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	993,848	(458,621)	535,227	(Sch 6)
165		Administration - Total	6900	\$ 1,963,190	\$ (458,621)	\$ 1,504,569	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 71,485	\$ 0	\$ 71,485	(Sch 3)
166	.20-.39	Fringe Benefits	6900	19,330	0	19,330	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,472	0	1,472	(Sch 4)
166		Medical Records - Total	6900	\$ 92,287	\$ 0	\$ 92,287	
167		CDPH Licensing Fees	6900	\$ 27,154	\$ 0	\$ 27,154	(Sch 6)
168		Professional Liability Insurance	6900	\$ 97,623	\$ 0	\$ 97,623	(Sch 6)
169		Quality Assurance Fees	6900	\$ 418,194	\$ 0	\$ 418,194	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 137,706	\$ 0	\$ 137,706	(Sch 3)
170	.20-.39	Fringe Benefits	6800	32,789	0	32,789	(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	\$ 170,495	\$ 0	\$ 170,495	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,998,026	\$ (458,621)	\$ 2,539,405	
200		Total		\$ 9,719,475	\$ (458,621)	\$ 9,260,854	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 254,067	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
CARMEL HILLS CARE CENTER

NPI:
1093733776

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206270722

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ				
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	0							
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>(\$458,621)</u> (To Sch 8)	<u>(19,649)</u>	<u>(438,972)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period	NPI	Adjustments	
CARMEL HILLS CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1093733776	6	
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	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$254,067	\$254,067

Provider Name							Fiscal Period	NPI	Adjustments		
CARMEL HILLS CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1093733776	6		
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											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate management fees, legal and other professional fees included by the provider through its related party rental expense adjustment due to lack of proper documentation. 42 CFR 413.17, 413.134(h), 413.20, and 413.24 CMS Pub. 15-1, Sections 902.4, 1000-1005, 2102.1, 2103, 2300, 2304, and 2404.2F	\$993,848	(\$19,649)	\$974,199 *	
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate unreasonable management fees paid to a related party and due to lack of proper documentation. 42 CFR 413.17, 413.134(h), 413.20, and 413.24 CMS Pub. 15-1, Sections 902.4, 1000-1005, 2102.1, 2103, 2300, 2304, and 2404.2F	\$974,199	(\$438,972)	\$535,227	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
CARMEL HILLS CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1093733776	6		
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>											
4	4.1	5	6	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	29,005	(4)	29,001	
5	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through October 14, 2013 Report Date: October 21, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	16,574	(16,113)	461	
6	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	16,079	16,079	