

**REPORT
ON THE
RATE SETTING AUDIT**

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

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Maria Delgado
Audit Supervisor: Cyrus Lam
Auditor: Xuan Wang**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 2, 2014

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

MONTROSE NURSING CENTER
NATIONAL PROVIDER IDENTIFIER: 1194897363
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 that include a summary of the total due the State in the amount of \$1,585, which resulted from Medi-Cal overpayments

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

Nascreen Pervaiz
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cc: Zaid Pervaiz
Chief Financial Officer
Longwood Management Corporation
4032 Wilshire Boulevard, Suite 600
Los Angeles, CA 90010

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MONTROSE NURSING CENTER

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

NPI:
1194897363

OSHPD Facility No.:
206190549

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
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SKILLED NURSING CARE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$	N/A	\$	1,866,669	\$	96.98
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$	N/A	\$	471,626	\$	24.50
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$	N/A	\$	393,210	\$	20.43
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$	N/A	\$	100,205	\$	5.21
5	Property Taxes (Sch. 5, Ln. 105)	\$	N/A	\$	10,529	\$	0.55
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$	N/A	\$	13,107	\$	0.68
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$	N/A	\$	36,006	\$	1.87
8	Caregiver Training (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$	N/A	\$	204,501	\$	10.63
10	Cost of Administration (Sch. 6, Ln. 105)	\$	N/A	\$	489,816	\$	25.45
11	Cost of Routine Service/Audited Total Costs	\$	3,716,160	\$	3,585,668	\$	186.30
12	Total Patient Days (Adj)		19,247		19,247		
13	Cost Per Patient Day (Cost Divided by Days)	\$	193.08	\$	186.30		
14	Overpayments (Adj 7)	\$	0	\$	(1,585)		
15	Medi-Cal Days (Adj 6)		10,253		10,239		
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	\$	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:
MONTROSE NURSING CENTER

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

NPI:
1194897363

OSHPD Facility No.:
206190549

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:
MONTROSE NURSING CENTER

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

NPI:
1194897363

OSHPD Facility No.:
206190549

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 62,849	\$ 62,849		
160	Activities	104,785		\$ 104,785	
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	325,478	0	0	325,478
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	298,698	0	0	298,698
083	Speech Pathology	65,405	0	0	65,405
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	1,699,035	62,849	104,785	1,866,669 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,556,250	\$ 62,849	\$ 104,785	\$ 2,556,250

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
MONTROSE NURSING CENTER

NPI:
1194897363

OSHPD Facility Number:
206190549

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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 46,015	\$ 46,015										
010	Housekeeping	71,795	648	\$ 72,443									
060	Laundry and Linen	46,605	432	690	\$ 47,727								
065	Dietary	219,285	7,530	12,024	0	\$ 238,840							
155	Social Services	N/A	512	818	0	0	\$ 1,331						
160	Activities	N/A	467	746	0	0	0	\$ 1,213					
165	Administration	N/A	2,140	3,417	0	0	0	0		\$ 5,557	\$ 5,557		
166	Medical Records	40,016	327	521	0	0	0	0		40,864		\$ 40,864	
170	Inservice Education - Nursing	64,934	0	0	0	0	0	0	\$ 64,934				
ANCILLARY SERVICES													
075	Patient Supplies		538	858	0	0	0	0	0	1,396	56	411	\$ 1,863
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,397	2,230	0	0	0	0	0	3,627	500	3,679	7,806
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	441	3,242	3,683
083	Speech Pathology		0	0	0	0	0	0	0	0	97	710	807
085	Pharmacy		0	0	0	0	0	0	0	0	282	2,075	2,357
090	Laboratory		0	0	0	0	0	0	0	0	36	268	304
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	24	175	199
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		32,025	51,138	47,727	238,840	1,331	1,213	64,934	437,207	4,120	30,299	471,626 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	1	5	6
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 488,650	\$ 46,015	\$ 72,443	\$ 47,727	\$ 238,840	\$ 1,331	\$ 1,213	\$ 64,934	\$ 442,229	\$ 5,557	\$ 40,864	\$ 488,650

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
MONTROSE NURSING CENTER

NPI:
1194897363

OSHPD Facility Number:
206190549

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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 180,623	\$ 180,623										
010	Housekeeping	22,028	2,544	\$ 24,572									
060	Laundry and Linen	11,507	1,696	234	\$ 13,437								
065	Dietary	102,657	29,558	4,079	0	\$ 136,294							
155	Social Services	0	2,011	278	0	0	\$ 2,289						
160	Activities	15,724	1,834	253	0	0	0	\$ 17,811					
165	Administration	N/A	8,400	1,159	0	0	0	0		\$ 9,559	\$ 9,559		
166	Medical Records	4,925	1,282	177	0	0	0	0		6,384		\$ 6,384	
170	Inservice Education - Nursing	150	0	0	0	0	0	0	\$ 150				
ANCILLARY SERVICES													
075	Patient Supplies	32,703	2,110	291	0	0	0	0	0	35,104	96	64	\$ 35,264
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	5,482	756	0	0	0	0	0	6,238	861	575	7,674
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	758	506	1,265
083	Speech Pathology	0	0	0	0	0	0	0	0	0	166	111	277
085	Pharmacy	191,120	0	0	0	0	0	0	0	191,120	485	324	191,929
090	Laboratory	24,693	0	0	0	0	0	0	0	24,693	63	42	24,798
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	16,106	0	0	0	0	0	0	0	16,106	41	27	16,174
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	68,357	125,707	17,345	13,437	136,294	2,289	17,811	150	381,389	7,088	4,733	393,210 *
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	448	0	0	0	0	0	0	0	448	1	1	450
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 671,041	\$ 180,623	\$ 24,572	\$ 13,437	\$ 136,294	\$ 2,289	\$ 17,811	\$ 150	\$ 655,098	\$ 9,559	\$ 6,384	\$ 671,041

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MONTROSE NURSING CENTER

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

NPI:
1194897363

OSHPD Facility Number:
206190549

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 106,227	90%							
	Property Tax (line 40)	11,162	10%	\$ 117,389						
005	Plant Operations and Maintenance			6,843	\$ 6,843					
010	Housekeeping			1,557	96	\$ 1,653				
060	Laundry and Linen			1,038	64	16	\$ 1,118			
065	Dietary			18,090	1,120	274	0	\$ 19,485		
155	Social Services			1,231	76	19	0	0	\$ 1,326	
160	Activities			1,122	69	17	0	0	0	\$ 1,209
165	Administration			5,141	318	78	0	0	0	0
166	Medical Records			784	49	12	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			1,291	80	20	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,355	208	51	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			76,936	4,762	1,167	1,118	19,485	1,326	1,209
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 117,389	100%	\$ 117,389	\$ 6,843	\$ 1,653	\$ 1,118	\$ 19,485	\$ 1,326	\$ 1,209

*(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MONTROSE NURSING CENTER

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

NPI:
1194897363

OSHPD Facility Number:
206190549

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 90% Of Total	Property Tax 10% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 106,227	90%							
	Property Tax (line 40)	11,162	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 5,537	\$ 5,537				
166	Medical Records				845		\$ 845			
170	Inservice Education - Nursing			\$ 0						
ANCILLARY SERVICES										
075	Patient Supplies			0	1,391	56	9	\$ 1,455	\$ 1,317	\$ 138
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	3,614	499	76	4,188	3,790	398
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	439	67	506	458	48
083	Speech Pathology			0	0	96	15	111	100	11
085	Pharmacy			0	0	281	43	324	293	31
090	Laboratory			0	0	36	6	42	38	4
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	24	4	27	25	3
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	106,002	4,106	626	110,734	100,205	10,529 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	1	0	1	1	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 117,389	100%	\$ 0	\$ 111,007	\$ 5,537	\$ 845	\$ 117,389	\$ 106,227	\$ 11,162

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
MONTROSE NURSING CENTER

NPI:
1194897363

OSHPD Facility Number:
206190549

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. 66% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 3,554												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	657,061												
	Total Costs Allocable as Administration	660,615	66%											
167	CDPH Licensing Fees	17,677	2%											
168	Professional Liability Insurance	48,561	5%											
169	Quality Assurance Fees	275,810	28%											
174	Caregiver Training	0	0%											
	Total	1,002,663	100%						\$ 1,002,663					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 1,396	\$ 35,104	\$ 1,391	\$ 37,891	10,092	\$ 6,649	\$ 178	\$ 489	\$ 2,776	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			325,478	3,627	6,238	3,614	338,956	90,278	59,481	1,592	4,372	24,833	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			298,698	0	0	0	298,698	79,556	52,416	1,403	3,853	21,884	0
083	Speech Pathology			65,405	0	0	0	65,405	17,420	11,477	307	844	4,792	0
085	Pharmacy			0	0	191,120	0	191,120	50,903	33,538	897	2,465	14,002	0
090	Laboratory			0	0	24,693	0	24,693	6,577	4,333	116	319	1,809	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	16,106	0	16,106	4,290	2,826	76	208	1,180	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			1,866,669	437,207	381,389	106,002	2,791,267	743,429	489,816	13,107	36,006	204,501	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	448	0	448	119	79	2	6	33	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,002,663		\$ 2,556,250	\$ 442,229	\$ 655,098	\$ 111,007	\$ 3,764,584	\$ 1,002,663					
	Total Administrative Costs							\$ 1,002,663		\$ 660,615	\$ 17,677	\$ 48,561	\$ 275,810	\$ 0
	Unit Cost Multiplier							0.26634099						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 46,421	\$ 15,943	\$ 6,382	\$ 68,746							
	TOTAL FACILITY COSTS							\$ 4,835,993						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
MONTROSE NURSING CENTER

NPI:
1194897363

OSHPD Facility Number:
206190549

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 5)	Plant Ops (SQ FT) 5 (Adj 5)	Hskpng (SQ FT) 10 (Adj 5)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	567									
010	Housekeeping	129	129								
060	Laundry and Linen	86	86	86							
065	Dietary	1,499	1,499	1,499							
155	Social Services	102	102	102							
160	Activities	93	93	93							
165	Administration	426	426	426							
166	Medical Records	65	65	65							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	107	107	107						37,891	37,891
077	Specialized Support Surfaces									0	0
080	Physical Therapy	278	278	278						338,956	338,956
081	Respiratory Therapy									0	0
082	Occupational Therapy									298,698	298,698
083	Speech Pathology									65,405	65,405
085	Pharmacy									191,120	191,120
090	Laboratory									24,693	24,693
095	Home Health Services									0	0
100	Other Ancillary Services									16,106	16,106
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,375	6,375	6,375	190,370	57,111	1,767,392	1,767,392	1,767,392	2,791,267	2,791,267
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									448	448
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	9,727	9,160	9,031	190,370	57,111	1,767,392	1,767,392	1,767,392	3,764,584	3,764,584
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 62,849 0.035560306	\$ 104,785 0.059287923			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 46,015 5.02347162	\$ 72,443 8.02159538	\$ 47,727 0.25070587	\$ 238,840 4.18202370	\$ 1,331 0.00075286	\$ 1,213 0.00068643	\$ 64,934 0.03674001	\$ 5,557 0.00147618	\$ 40,864 0.01085483
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 180,623 19.71866812	\$ 24,572 2.72081809	\$ 13,437 0.07058253	\$ 136,294 2.38647178	\$ 2,289 0.00129503	\$ 17,811 0.01007749	\$ 150 0.00008487	\$ 9,559 0.00253925	\$ 6,384 0.00169569
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 117,389 12.06836640	\$ 6,843 0.74702661	\$ 1,653 0.18305677	\$ 1,118 0.00587207	\$ 19,485 0.34117204	\$ 1,326 0.00075017	\$ 1,209 0.00068398	\$ - 0.00000000	\$ 5,537 0.00147090	\$ 845 0.00022443

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MONTROSE NURSING CENTER

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

NPI:
1194897363

OSHPD Facility Number:
206190549

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 64,766	\$ (28,118)	\$ 36,648	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,367	0	9,367	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	180,623	0	180,623	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 254,756	\$ (28,118)	\$ 226,638	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	71,795	0	71,795	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	22,028	0	22,028	(Sch 4)
010		Housekeeping - Total	6300	\$ 93,823	\$ 0	\$ 93,823	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	346	0	346	(Sch 5)
025		Depreciation: Equipment	7140	20,881	0	20,881	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	85,000	0	85,000	(Sch 5)
040		Property Taxes	7300	11,162	0	11,162	(Sch 5)
045		Property Insurance	7400	3,554	0	3,554	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 469,522	\$ (28,118)	\$ 441,404	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	46,605	0	46,605	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,507	0	11,507	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 58,112	\$ 0	\$ 58,112	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 182,945	\$ (8,300)	\$ 174,645	(Sch 3)
065	.20-.39	Fringe Benefits	6500	44,640	0	44,640	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	102,657	0	102,657	(Sch 4)
065		Dietary - Total	6500	\$ 330,242	\$ (8,300)	\$ 321,942	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	32,703	0	32,703	(Sch 4)
075		Patient Supplies - Total	8100	\$ 32,703	\$ 0	\$ 32,703	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MONTROSE NURSING CENTER

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

NPI:
1194897363

OSHPD Facility Number:
206190549

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	325,478	0	325,478	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 325,478	\$ 0	\$ 325,478	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	298,698	0	298,698	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 298,698	\$ 0	\$ 298,698	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	65,405	0	65,405	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 65,405	\$ 0	\$ 65,405	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	191,120	0	191,120	(Sch 4)
085		Pharmacy - Total	8300	\$ 191,120	\$ 0	\$ 191,120	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	24,693	0	24,693	(Sch 4)
090		Laboratory - Total	8400	\$ 24,693	\$ 0	\$ 24,693	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	16,106	0	16,106	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 16,106	\$ 0	\$ 16,106	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MONTROSE NURSING CENTER

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

NPI:
1194897363

OSHPD Facility Number:
206190549

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 954,203	\$ 0	\$ 954,203	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,390,538	\$ (37,379)	\$ 1,353,159	(Sch 2)
105	.20-.39	Fringe Benefits	6110	348,483	(2,607)	345,876	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	68,357	0	68,357	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,807,378	\$ (39,986)	\$ 1,767,392	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MONTROSE NURSING CENTER

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

NPI:
1194897363

OSHPD Facility Number:
206190549

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	448	0	448 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 448	\$ 0	\$ 448
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,807,826	\$ (39,986)	\$ 1,767,840
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 50,055	\$ 0	\$ 50,055 (Sch 2)
155	.20-.39	Fringe Benefits	6600	12,794	0	12,794 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 62,849	\$ 0	\$ 62,849

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MONTROSE NURSING CENTER

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

NPI:
1194897363

OSHPD Facility Number:
206190549

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 83,454	\$ 0	\$ 83,454	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,331	0	21,331	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	15,724	0	15,724	(Sch 4)
160		Activities - Total	6700	\$ 120,509	\$ 0	\$ 120,509	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 208,405	\$ 10,198	\$ 218,603	(Sch 6)
165	.20-.39	Fringe Benefits	6900	41,078	2,607	43,685	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	473,047	(78,274)	394,773	(Sch 6)
165		Administration - Total	6900	\$ 722,530	\$ (65,469)	\$ 657,061	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 31,870	\$ 0	\$ 31,870	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,146	0	8,146	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,925	0	4,925	(Sch 4)
166		Medical Records - Total	6900	\$ 44,941	\$ 0	\$ 44,941	
167		CDPH Licensing Fees	6900	\$ 17,677	\$ 0	\$ 17,677	(Sch 6)
168		Professional Liability Insurance	6900	\$ 50,127	\$ (1,566)	\$ 48,561	(Sch 6)
169		Quality Assurance Fees	6900	\$ 275,810	\$ 0	\$ 275,810	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 51,715	\$ 0	\$ 51,715	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,219	0	13,219	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	150	0	150	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 65,084	\$ 0	\$ 65,084	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,359,527	\$ (67,035)	\$ 1,292,492	
200		Total		\$ 4,979,432	\$ (143,439)	\$ 4,835,993	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 100,305	
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* For informational purposes only, this amount is included in various cost centers above.

RECLASSIFICATIONS AND/OR ADJUSTMENTS TO REPORTED COSTS

Provider Name:
MONTROSE NURSING CENTER

NPI:
1194897363

OSHPD Facility Number:
206190549 JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Fiscal Period:

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	(28,118)			(28,118)				
005	2	0							
005	3	0							
005	4	0							
010	1	0							
010	2	0							
010	3	0							
010	4	0							
015	4	0							
020	4	0							
025	4	0							
030	4	0							
035	4	0							
040	4	0							
045	4	0							
050	4	0							
055	4	0							
060	1	0							
060	2	0							
060	3	0							
060	4	0							
065	1	(8,300)			(8,300)				
065	2	0							
065	3	0							
065	4	0							
070	4	0							
075	1	0							
075	2	0							
075	3	0							
075	4	0							
077	1	0							
077	2	0							
077	3	0							
077	4	0							
080	1	0							
080	2	0							
080	3	0							
080	4	0							
081	1	0							
081	2	0							
081	3	0							
081	4	0							
082	1	0							
082	2	0							
082	3	0							
082	4	0							
083	1	0							
083	2	0							
083	3	0							

RECLASSIFICATIONS AND/OR ADJUSTMENTS TO REPORTED COSTS

Provider Name:
MONTROSE NURSING CENTER

NPI:
1194897363

OSHPD Facility Number:
206190549 JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Fiscal Period:

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	10,198	10,198						
165	2	Administration - Fringe Benefits	2,607	2,607						
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(78,274)		1,566	(79,840)				
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	(1,566)		(1,566)					
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name							Fiscal Period	NPI	Adjustments	
MONTROSE NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1194897363	7	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>MEMORANDUM ADJUSTMENT</u>										
1	Not Reported			8	210		Grouping Health Insurance Costs: To include Grouping Health Insurance in the audit for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$100,305	\$100,305

Provider Name							Fiscal Period	NPI	Adjustments		
MONTROSE NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1194897363	7		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wage:	\$1,390,538	(\$10,198)	\$1,380,340 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefit:	348,483	(2,607)	345,876	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wage:	208,405	10,198	218,603	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefit:	41,078	2,607	43,685	
							To reclassify central supply payroll expenses for proper co: determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	\$473,047	\$1,566	\$474,613 *	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance:	50,127	(1,566)	48,561	
							To reclassify finance fees, taxes and other fees associated with liabilit insurance to the Administration cost center 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501				

*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period	NPI	Adjustments		
MONTROSE NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1194897363	7		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENT TO REPORTED COSTS											
4	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wage	\$64,766	(\$28,118)	\$36,648	
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wage:	182,945	(8,300)	174,645	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wage:	* 1,380,340	(27,181)	1,353,159	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	* 474,613	(79,840)	394,773	
							To adjust reported home office costs to agree with the Longwood Management Corporation Home Office Audit Reports for fiscal period ended February 29, 2012 and February 28, 2013 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				

*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period	NPI	Adjustments	
MONTROSE NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1194897363	7	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED STATISTICS</u>										
5	10.7	005	1	7	005	Plant Operations and Maintenance (Square Feet	582	(15)	567	
	10.7	165	1,2,3	7	165	Administration	476	(50)	426	
	10.7	166	1,2,3	7	166	Medical Records	0	65	65	
	10.7	175	2	7	N/A	Total - Square Fee	9,145	15	9,160	
	10.7	175	3	7	N/A	Total - Square Fee	9,016	15	9,031	
To adjust square footage statistics to agree with the provider' confirmation. 42 CFR 413.24 and 413.5C CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	NPI	Adjustments	
MONTROSE NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1194897363	7	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
6	4.1	5	2	1	15		Medi-Cal Skilled Nursing Days To adjust reported Medi-Cal 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 31, 2013 Report Date: November 22, 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	10,253	(14)	10,239

Provider Name							Fiscal Period		NPI		Adjustments
MONTROSE NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1194897363		7
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO OTHER MATTERS</u>											
7	Not Reported			1	14		Medi-Cal Credit Balance To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$0	\$1,585	\$1,585