

**REPORT  
ON THE  
RATE SETTING AUDIT**

**MONTEREY CARE CENTER  
ROSEMEAD, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1831294974**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2012**

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

**Section Chief: Maria Delgado  
Audit Supervisor: Deborah Lee  
Auditor: Min (Cherrie) Cheung**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 6, 2014

Michelle Jimenez, Administrator  
Monterey Care Center  
1267 San Gabriel Boulevard  
Rosemead, CA 91770

MONTEREY CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI): 1831294974  
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, 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 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 \$10,530, 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.

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

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

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

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

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

**United States Postal Service (USPS)**

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

**Courier (UPS, FedEx, etc.)**

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

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

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

**Original Signed By:**

Maria Delgado, Chief  
Audits Section—Gardena  
Financial Audits Branch

Michelle Jimenez  
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Certified

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:  
MONTEREY CARE CENTER

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

NPI:  
1831294974

OSHPD Facility No.:  
206190548

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,455,837	\$ 65.69
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 670,274	\$ 17.93
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 515,779	\$ 13.80
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 155,476	\$ 4.16
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 45,043	\$ 1.20
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 25,945	\$ 0.69
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 81,243	\$ 2.17
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 515,298	\$ 13.78
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 426,699	\$ 11.41
11	Cost of Routine Service/Audited Total Costs	\$ 5,017,817	\$ 4,891,595	\$ 130.85
12	Total Patient Days (Adj 17)	37,437	37,384	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 134.03	\$ 130.85	
14	Overpayments (Adj 19)	\$ 0	\$ (10,530)	
15	Medi-Cal Days (Adj 18)	35,418	37,529	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:  
MONTEREY CARE CENTER

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

NPI:  
1831294974

OSHPD Facility No.:  
206190548

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:**  
MONTEREY CARE CENTER

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

**NPI:**  
1831294974

**OSHPD Facility No.:**  
206190548

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 33,386	\$ 33,386		
160	Activities	94,042		\$ 94,042	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	3,927	0	0	3,927
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	73,728	0	0	73,728
083	Speech Pathology	672	0	0	672
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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	2,328,409	33,386	94,042	2,455,837 *
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 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,534,164</b>	<b>\$ 33,386</b>	<b>\$ 94,042</b>	<b>\$ 2,534,164</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
MONTEREY CARE CENTER

NPI:  
1831294974

OSHPD Facility Number:  
206190548

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 46,915	\$ 46,915										
010	Housekeeping	135,924	0	\$ 135,924									
060	Laundry and Linen	85,833	2,819	8,167	\$ 96,819								
065	Dietary	283,489	4,187	12,130	0	\$ 299,805							
155	Social Services	N/A	272	789	0	0	\$ 1,061						
160	Activities	N/A	1,259	3,647	0	0	0	\$ 4,906					
165	Administration	N/A	5,910	17,123	0	0	0	0		\$ 23,033	\$ 23,033		
166	Medical Records	37,259	577	1,671	0	0	0	0		39,506		\$ 39,506	
170	Inservice Education - Nursing	91,514	231	668	0	0	0	0	\$ 92,413				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		119	343	0	0	0	0	0	462	9	16	\$ 487
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		51	148	0	0	0	0	0	200	27	47	274
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,858	5,383	0	0	0	0	0	7,241	579	993	8,813
083	Speech Pathology		38	111	0	0	0	0	0	150	7	12	169
085	Pharmacy		0	0	0	0	0	0	0	0	277	475	751
090	Laboratory		0	0	0	0	0	0	0	0	35	60	95
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	20	34	54
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		29,595	85,744	96,819	299,805	1,061	4,906	92,413	610,343	22,072	37,859	670,274 *
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 *
<b>NONREIMBURSABLE</b>													
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	7	11	18
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 680,934</b>	<b>\$ 46,915</b>	<b>\$ 135,924</b>	<b>\$ 96,819</b>	<b>\$ 299,805</b>	<b>\$ 1,061</b>	<b>\$ 4,906</b>	<b>\$ 92,413</b>	<b>\$ 618,395</b>	<b>\$ 23,033</b>	<b>\$ 39,506</b>	<b>\$ 680,934</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
MONTEREY CARE CENTER

NPI:  
1831294974

OSHPD Facility Number:  
206190548

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 174,898	\$ 174,898										
010	Housekeeping	36,768	0	\$ 36,768									
060	Laundry and Linen	9,839	10,509	2,209	\$ 22,557								
065	Dietary	205,029	15,608	3,281	0	\$ 223,918							
155	Social Services	0	1,015	213	0	0	\$ 1,228						
160	Activities	3,339	4,693	987	0	0	0	\$ 9,019					
165	Administration	N/A	22,032	4,632	0	0	0	0		\$ 26,664	\$ 26,664		
166	Medical Records	2,162	2,150	452	0	0	0	0		4,763		\$ 4,763	
170	Inservice Education - Nursing	150	860	181	0	0	0	0	\$ 1,191				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	0	442	93	0	0	0	0	0	535	10	2	\$ 547
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	191	40	0	0	0	0	0	231	31	6	268
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	6,926	1,456	0	0	0	0	0	8,382	670	120	9,172
083	Speech Pathology	0	143	30	0	0	0	0	0	173	8	1	183
085	Pharmacy	46,692	0	0	0	0	0	0	0	46,692	320	57	47,070
090	Laboratory	5,928	0	0	0	0	0	0	0	5,928	41	7	5,976
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	3,325	0	0	0	0	0	0	0	3,325	23	4	3,352
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	94,226	110,329	23,194	22,557	223,918	1,228	9,019	1,191	485,662	25,552	4,565	515,779 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,110	0	0	0	0	0	0	0	1,110	8	1	1,119
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 583,466</b>	<b>\$ 174,898</b>	<b>\$ 36,768</b>	<b>\$ 22,557</b>	<b>\$ 223,918</b>	<b>\$ 1,228</b>	<b>\$ 9,019</b>	<b>\$ 1,191</b>	<b>\$ 552,038</b>	<b>\$ 26,664</b>	<b>\$ 4,763</b>	<b>\$ 583,466</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
MONTEREY CARE CENTER

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

NPI:  
1831294974

OSHPD Facility Number:  
206190548

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
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 163,625	78%							
	Property Tax (line 40)	47,404	22%	\$ 211,029						
005	Plant Operations and Maintenance			2,097	\$ 2,097					
010	Housekeeping			0	0	\$ 0				
060	Laundry and Linen			12,554	126	0	\$ 12,680			
065	Dietary			18,645	187	0	0	\$ 18,832		
155	Social Services			1,213	12	0	0	0	\$ 1,225	
160	Activities			5,606	56	0	0	0	0	\$ 5,663
165	Administration			26,320	264	0	0	0	0	0
166	Medical Records			2,568	26	0	0	0	0	0
170	Inservice Education - Nursing			1,027	10	0	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			528	5	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			228	2	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			8,274	83	0	0	0	0	0
083	Speech Pathology			171	2	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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			131,799	1,323	0	12,680	18,832	1,225	5,663
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
	<b>NONREIMBURSABLE</b>									
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
	<b>TOTAL</b>	\$ 211,029	100%	\$ 211,029	\$ 2,097	\$ 0	\$ 12,680	\$ 18,832	\$ 1,225	\$ 5,663

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
MONTEREY CARE CENTER

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

NPI:  
1831294974

OSHPD Facility Number:  
206190548

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 78% Of Total	Property Tax 22% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 163,625	78%							
	Property Tax (line 40)	47,404	22%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 26,584	\$ 26,584				
166	Medical Records				2,594		\$ 2,594			
170	Inservice Education - Nursing			\$ 1,037						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	533	10	1	\$ 545	\$ 422	\$ 122
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	231	31	3	265	205	60
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	8,357	668	65	9,091	7,049	2,042
083	Speech Pathology			0	173	8	1	182	141	41
085	Pharmacy			0	0	319	31	351	272	79
090	Laboratory			0	0	41	4	45	35	10
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	23	2	25	19	6
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			1,037	172,558	25,476	2,485	200,519	155,476	45,043 *
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 *
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	8	1	8	6	2
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 211,029	100%	\$ 1,037	\$ 181,851	\$ 26,584	\$ 2,594	\$ 211,029	\$ 163,625	\$ 47,404

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
MONTEREY CARE CENTER

NPI:  
1831294974

OSHPD Facility Number:  
206190548

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. 41% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 49% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 3,842												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	441,423												
	Total Costs Allocable as Administration	445,265	41%											
167	CDPH Licensing Fees	27,074	2%											
168	Professional Liability Insurance	84,778	8%											
169	Quality Assurance Fees	537,719	49%											
174	Caregiver Training	0	0%											
	Total	1,094,836	100%						\$ 1,094,836					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 0	\$ 462	\$ 535	\$ 533	\$ 1,530	431	\$ 175	\$ 11	\$ 33	\$ 212	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			3,927	200	231	231	4,589	1,293	526	32	100	635	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			73,728	7,241	8,382	8,357	97,708	27,525	11,194	681	2,131	13,519	0
083	Speech Pathology			672	150	173	173	1,168	329	134	8	25	162	0
085	Pharmacy			0	0	46,692	0	46,692	13,153	5,349	325	1,019	6,460	0
090	Laboratory			0	0	5,928	0	5,928	1,670	679	41	129	820	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	3,325	0	3,325	937	381	23	73	460	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			2,455,837	610,343	485,662	172,558	3,724,400	1,049,186	426,699	25,945	81,243	515,298	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	1,110	0	1,110	313	127	8	24	154	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,094,836		\$ 2,534,164	\$ 618,395	\$ 552,038	\$ 181,851	\$ 3,886,449	\$ 1,094,836					
	Total Administrative Costs							\$ 1,094,836		\$ 445,265	\$ 27,074	\$ 84,778	\$ 537,719	\$ 0
	Unit Cost Multiplier							0.28170600						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 62,539	\$ 31,428	\$ 29,178	\$ 123,144							
	<b>TOTAL FACILITY COSTS</b>							\$ 5,104,429						

\* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:  
MONTEREY CARE CENTER

NPI:  
1831294974

OSHPD Facility Number:  
206190548

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 16)	Plant Ops (SQ FT) 5 (Adj 16)	Hskpng (SQ FT) 10 (Adj 16)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>				)	)	)	)	)		
005	Plant Operations and Maintenance	147									
010	Housekeeping										
060	Laundry and Linen	880	880	880							
065	Dietary	1,307	1,307	1,307							
155	Social Services	85	85	85							
160	Activities	393	393	393							
165	Administration	1,845	1,845	1,845							
166	Medical Records	180	180	180							
170	Inservice Education - Nursing	72	72	72							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	37	37	37						1,530	1,530
077	Specialized Support Surfaces									0	0
080	Physical Therapy	16	16	16						4,589	4,589
081	Respiratory Therapy									0	0
082	Occupational Therapy	580	580	580						97,708	97,708
083	Speech Pathology	12	12	12						1,168	1,168
085	Pharmacy									46,692	46,692
090	Laboratory									5,928	5,928
095	Home Health Services									0	0
100	Other Ancillary Services									3,325	3,325
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	9,239	9,239	9,239	370,120	111,036	2,422,635	2,422,635	2,422,635	3,724,400	3,724,400
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber									1,110	1,110
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	14,793	14,646	14,646	370,120	111,036	2,422,635	2,422,635	2,422,635	3,886,449	3,886,449
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 33,386	\$ 94,042			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.013780863	0.038818064			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 46,915	\$ 135,924	\$ 96,819	\$ 299,805	\$ 1,061	\$ 4,906	\$ 92,413	\$ 23,033	\$ 39,506
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		3.20326369	9.28062270	0.26158765	2.70007421	0.00043801	0.00202514	0.03814559	0.00592643	0.01016509
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 174,898	\$ 36,768	\$ 22,557	\$ 223,918	\$ 1,228	\$ 9,019	\$ 1,191	\$ 26,664	\$ 4,763
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		11.94169056	2.51044654	0.06094478	2.01662473	0.00050706	0.00372268	0.00049143	0.00686081	0.00122564
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 211,029	\$ 2,097	\$ -	\$ 12,680	\$ 18,832	\$ 1,225	\$ 5,663	\$ 1,037	\$ 26,584	\$ 2,594
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	14.26546340	0.14318060	0.00000000	0.03425810	0.16960353	0.00050554	0.00233737	0.00042822	0.00684016	0.00066733

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MONTEREY CARE CENTER

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

NPI:  
1831294974

OSHPD Facility Number:  
206190548

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	\$ 66,072	\$ (28,513)	\$ 37,559	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,356	0	9,356	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	184,602	(9,704)	174,898	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 260,030	\$ (38,217)	\$ 221,813	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 108,818	\$ 0	\$ 108,818	(Sch 3)
010	.20-.39	Fringe Benefits	6300	27,106	0	27,106	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	36,768	0	36,768	(Sch 4)
010		Housekeeping - Total	6300	\$ 172,692	\$ 0	\$ 172,692	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	3,726	0	3,726	(Sch 5)
025		Depreciation: Equipment	7140	3,649	0	3,649	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	148,500	7,750	156,250	(Sch 5)
040		Property Taxes	7300	47,404	0	47,404	(Sch 5)
045		Property Insurance	7400	3,842	0	3,842	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 639,843	\$ (30,467)	\$ 609,376	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 62,121	\$ 0	\$ 62,121	(Sch 3)
060	.20-.39	Fringe Benefits	6400	15,474	0	15,474	(Sch 3)
060	.79	Agency Staff	6400	8,238	0	8,238	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	9,839	0	9,839	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 95,672	\$ 0	\$ 95,672	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 235,371	\$ (8,416)	\$ 226,955	(Sch 3)
065	.20-.39	Fringe Benefits	6500	56,534	0	56,534	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	205,029	0	205,029	(Sch 4)
065		Dietary - Total	6500	\$ 496,934	\$ (8,416)	\$ 488,518	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		<b>Ancillary Services</b>					
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		0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
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:  
MONTEREY CARE CENTER

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

NPI:  
1831294974

OSHPD Facility Number:  
206190548

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	3,927	0	3,927	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 3,927	\$ 0	\$ 3,927	
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	73,728	0	73,728	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 73,728	\$ 0	\$ 73,728	
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	672	0	672	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 672	\$ 0	\$ 672	
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	46,513	179	46,692	(Sch 4)
085		Pharmacy - Total	8300	\$ 46,513	\$ 179	\$ 46,692	
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	5,928	0	5,928	(Sch 4)
090		Laboratory - Total	8400	\$ 5,928	\$ 0	\$ 5,928	
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	3,325	0	3,325	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 3,325	\$ 0	\$ 3,325	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MONTEREY CARE CENTER

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

NPI:  
1831294974

OSHPD Facility Number:  
206190548

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		<b>Subtotal 075 - 102</b>		\$ 134,093	\$ 179	\$ 134,272	
		<b>Routine Services</b>					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,891,636	\$ (27,563)	\$ 1,864,073	(Sch 2)
105	.20-.39	Fringe Benefits	6110	464,336	0	464,336	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	101,935	(7,709)	94,226	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,457,907	\$ (35,272)	\$ 2,422,635	
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:  
MONTEREY CARE CENTER

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

NPI:  
1831294974

OSHPD Facility Number:  
206190548

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)
		<b>Other Nonreimbursable</b>					
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	1,110	0	1,110	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,110	\$ 0	\$ 1,110	
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		<b>Subtotal 105 - 145</b>		\$ 2,459,017	\$ (35,272)	\$ 2,423,745	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 26,728	\$ 0	\$ 26,728	(Sch 2)
155	.20-.39	Fringe Benefits	6600	6,658	0	6,658	(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	\$ 33,386	\$ 0	\$ 33,386	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MONTEREY CARE CENTER

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

NPI:  
1831294974

OSHPD Facility Number:  
206190548

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	\$ 75,288	\$ 0	\$ 75,288	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,754	0	18,754	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,339	0	3,339	(Sch 4)
160		Activities - Total	6700	\$ 97,381	\$ 0	\$ 97,381	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 184,541	\$ (48,367)	\$ 136,174	(Sch 6)
165	.20-.39	Fringe Benefits	6900	33,921	0	33,921	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	310,122	(38,794)	271,328	(Sch 6)
165		Administration - Total	6900	\$ 528,584	\$ (87,161)	\$ 441,423	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 29,829	\$ 0	\$ 29,829	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,430	0	7,430	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,162	0	2,162	(Sch 4)
166		Medical Records - Total	6900	\$ 39,421	\$ 0	\$ 39,421	
167		CDPH Licensing Fees	6900	\$ 27,074	\$ 0	\$ 27,074	(Sch 6)
168		Professional Liability Insurance	6900	\$ 87,509	\$ (2,731)	\$ 84,778	(Sch 6)
169		Quality Assurance Fees	6900	\$ 537,719	\$ 0	\$ 537,719	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 73,264	\$ 0	\$ 73,264	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,250	0	18,250	(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	\$ 91,664	\$ 0	\$ 91,664	
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	
		<b>Subtotal 155 - 174</b>		\$ 1,442,738	\$ (89,892)	\$ 1,352,846	
200		<b>Total</b>		\$ 5,268,297	\$ (163,868)	\$ 5,104,429	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 93,946	
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\* For informational purposes only, this amount is included in various cost centers above.



Provider Name:  
MONTEREY CARE CENTER

NPI:  
1831294974

OSHPD Facility Number:  
206190548

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

Line No.	Sub No.	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
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	179				179			
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(27,563)							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(7,709)		(2,732)	(217)	(689)			
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							













Provider Name							Fiscal Period	NPI	Adjustments		
MONTEREY CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1831294974	19		
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		Total Group Health Insurance To identify Group Health Insurance in the audit for informational purpose only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$93,946	\$93,946	

Provider Name							Fiscal Period	NPI	Adjustments		
MONTEREY CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1831294974	19		
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					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10.5	168	4	8A-1	168	4	Professional Liability Insurance	\$87,509	(\$2,731)	\$84,778	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	310,122	2,731	312,853 *	
							To reclassify all other insurance expenses from the Professional Liability Insurance cost center to Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507				
3	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$184,602	(\$5,018)	\$179,584 *	
	10.5	035	4	8A-1	035	4	Leases and Rentals	148,500	5,018	153,518 *	
							To reclassify lease expenses from the using cost center to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
4	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$153,518	\$2,732	\$156,250	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	101,935	(2,732)	99,203 *	
							To reclassify lease expenses from the using cost center to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
5	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$99,203	(\$217)	\$98,986 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 312,853	217	313,070 *	
							To reclassify office supplies and snack expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
MONTEREY CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1831294974	19		
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					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$98,986	(\$689)	\$98,297 *
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor		46,513	179	46,692
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	313,070	510	313,580 *
							To reclassify non-legend drugs and employee flu vaccine costs to the appropriate cost centers for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8 and 2304				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
MONTEREY CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1831294974	19		
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					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To abate interest income against interest expense. 42 CFR 413.153(b)(2)(iii) / CMS Pub. 15-1, Section 202.2	*	\$313,580	(\$5,552)	\$308,028 *
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust the liability insurance expenses to agree with the provider's liability insurance policies. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$308,028	(\$3,616)	\$304,412 *
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate administrative expenses and bank charges 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)	*	\$304,412	(\$2,533)	\$301,879 *
10	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To adjust plant operation expenses to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	*	\$179,584	(\$495)	\$179,089 *
11	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate the duplicated rental expenses. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$179,089	(\$1,673)	\$177,416 *
12	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate the maintenance expenses 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)	*	\$177,416	(\$2,518)	\$174,898
*Balance carried forward from prior/to subsequent adjustments											

Provider Name							Fiscal Period	NPI	Adjustments		
MONTEREY CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1831294974	19		
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					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
13	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate skilled nursing care expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$98,297	(\$199)	\$98,098 *
14	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate skilled nursing expenses from vendor Skilled Nursing Pharmacy 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)	*	\$98,098	(\$3,872)	\$94,226
15	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages		\$66,072	(\$28,513)	\$37,559
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages		235,371	(8,416)	226,955
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages		1,891,636	(27,563)	1,864,073
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages		184,541	(48,367)	136,174
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust the reported home office costs to agree with the Longwood Management Corporation Home Office Audit Reports for fiscal periods ended February 29, 2012 and February 28, 2013 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	301,879	(30,551)	271,328

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
MONTEREY CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1831294974	19	
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				
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>										
16	10.7	005	1	7	005	Plant Operations and Maintenance (Square Feet)	6,292	(6,145)	147	
	10.7	060	1,2,3	7	060	Laundry and Linen	782	98	880	
	10.7	065	1,2,3	7	065	Dietary	692	615	1,307	
	10.7	075	1,2,3	7	075	Patient Supplies	0	37	37	
	10.7	080	1,2,3	7	080	Physical Therapy	609	(593)	16	
	10.7	082	1,2,3	7	082	Occupational Therapy	0	580	580	
	10.7	083	1,2,3	7	083	Speech Pathology	0	12	12	
	10.7	085	1,2,3	7	085	Pharmacy	197	(197)	0	
	10.7	105	1,2,3	7	105	Skilled Nursing Care	8,314	925	9,239	
	10.7	155	1,2,3	7	155	Social Services	266	(181)	85	
	10.7	160	1,2,3	7	160	Activities	0	393	393	
	10.7	165	1,2,3	7	165	Administration	2,163	(318)	1,845	
	10.7	166	1,2,3	7	166	Medical Records	0	180	180	
	10.7	170	1,2,3	7	170	Inservice Education - Nursing	0	72	72	
	10.7	175	1	7	N/A	Total - Square Footage	19,315	(4,522)	14,793	
	10.7	175	2	7	N/A	Total - Square Footage	13,023	1,623	14,646	
	10.7	175	3	7	N/A	Total - Square Footage	13,023	1,623	14,646	
To establish the correct square footage 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	
MONTEREY CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1831294974	19	
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				
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>										
17	11(2)	105	1	1	12	Total Patient Days - Skilled Nursing Care 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	37,437	(53)	37,384	
18	4.1	5	2	1	15	Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2012 through December 31, 2012 Payment Period: January 01, 2012 through October 15, 2013 Report Date: October 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 51511	35,418	2,111	37,529	

Provider Name							Fiscal Period	NPI	Adjustments		
MONTEREY CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1831294974	19		
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>											
19	Not Reported			1	14		Overpayments - Skilled Nursing Care 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	\$10,530	\$10,530	