# REPORT
# ON THE
# HOME OFFICE AUDIT

## MOUNTAIN VIEW CHILD CARE, INC.
## LOMA LINDA, CALIFORNIA

## FISCAL PERIOD ENDED
## DECEMBER 31, 2010

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

**Section Chief: Julio M. Cueto**
**Audit Supervisor: Lucia Martinez**
**Auditor: Edward Walker Jr.**

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

TOBY DOUGLAS
*DIRECTOR*

EDMUND G. BROWN JR.
*GOVERNOR*

August 9, 2012

Cynthia Capetillo
Chief Financial Officer
Mountain View Child Care, Inc.
1720 Mountain View Avenue
Loma Linda, CA 92354

MOUNTAIN VIEW CHILD CARE, INC.
FISCAL PERIOD ENDED DECEMBER 31, 2010

We have examined the Medi-Cal Home Office Cost Report for the fiscal period ended December 31, 2010. 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 Comparison of Reported and Audited Home Office Cost represents a proper determination of home office allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles. The audited home office cost will be incorporated, by separate adjustment, into each applicable facility audit report.

This audit report includes the:

1. Comparison of Reported and Audited Home Office Cost and supporting schedules

2. Audit Adjustments Schedule

If you disagree with the decision of the Department, the results of the home office audit may only be appealed through each individual facility's audit report. Please refer to the appeal instructions in each facility's audit report.

If you have questions regarding this report, you may call the Audits Section—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

Certified

# TABLE OF CONTENTS

## SCHEDULES


1 - COMPARISON OF REPORTED AND AUDITED HOME OFFICE COST

2 - SUMMARY OF DIRECT AND ALLOCATED POOL COST

3 - ALLOCATION OF POOLED EXPENSES

4 - DIRECT ALLOCATION OF EXPENSES TO CHAIN COMPONENTS

5 - STATEMENT OF REIMBURSABLE COSTS

STATE OF CALIFORNIA SCHEDULE 1

COMPARISON OF REPORTED AND AUDITED
HOME OFFICE COST

HOME OFFICE:
MOUNTAIN VIEW CHILD CARE, INC.

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

| CHAIN COMPONENTS 1 | PROVIDER NPI 2 | FISCAL YEAR END 3 | REPORTED COST 4 | AUDITED COST 5 | VARIANCE 6 |
|---|---|---|---|---|---|
| | | | (Adj 1) | (From Sch 2, Col 6) | (Col 5 - Col 4) |
| 1. Totally Kids | 1437149556 | 12/31/10 | $1,706,493 | $1,555,132 | ($151,361) |
| 2. Circlebrook | 1669509402 | 12/31/10 | 137,057 | 123,408 | (13,650) |
| 3. Kidship | 1265569354 | 12/31/10 | 114,161 | 102,014 | (12,147) |
| 4. Sun Valley Totally Kids | 1669462784 | 12/31/10 | 1,452,094 | 1,285,517 | (166,577) |
| 5. | | | | 0 | 0 |
| 6. | | | | 0 | 0 |
| 7. | | | | 0 | 0 |
| 8. | | | | 0 | 0 |
| 9. | | | | 0 | 0 |
| 10. | | | | 0 | 0 |
| 11. | | | | 0 | 0 |
| 12. | | | | 0 | 0 |
| 13. | | | | 0 | 0 |
| 14. | | | | 0 | 0 |
| 15. | | | | 0 | 0 |
| 16. | | | | 0 | 0 |
| 17. | | | | 0 | 0 |
| 18. | | | | 0 | 0 |
| 19. | | | | 0 | 0 |
| 20. | | | | 0 | 0 |
| 21. | | | | 0 | 0 |
| 22. | | | | 0 | 0 |
| 23. | | | | 0 | 0 |
| 24. | | | | 0 | 0 |
| 25. | | | | 0 | 0 |
| **TOTALS** | | | $3,409,805 | $3,066,069 | ($343,735) |

STATE OF CALIFORNIA

SCHEDULE 2

SUMMARY OF DIRECT AND ALLOCATED POOL COST

HOME OFFICE:
MOUNTAIN VIEW CHILD CARE, INC.

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

| CHAIN COMPONENTS<br>1 | PROVIDER NPI<br>2 | FISCAL YEAR END<br>3 | DIRECT EXPENSES<br>4 | POOLED EXPENSES<br>5 | TOTAL DIRECT & POOLED FACILITY EXPENSE<br>6 |
|---|---|---|---|---|---|
| | | | (From Sch 4) | (From Sch 3) | (Col 4 + Col 5) |
| 1. Totally Kids | 1437149556 | 12/31/10 | $407,275 | $1,147,857 | $1,555,132 |
| 2. Circlebrook | 1669509402 | 12/31/10 | 33,113 | 90,295 | 123,408 |
| 3. Kidship | 1265569354 | 12/31/10 | 16,266 | 85,748 | 102,014 |
| 4. Sun Valley Totally Kids | 1669462784 | 12/31/10 | 182,366 | 1,103,151 | 1,285,517 |
| 5. | | | 0 | 0 | 0 |
| 6. | | | 0 | 0 | 0 |
| 7. | | | 0 | 0 | 0 |
| 8. | | | 0 | 0 | 0 |
| 9. | | | 0 | 0 | 0 |
| 10. | | | 0 | 0 | 0 |
| 11. | | | 0 | 0 | 0 |
| 12. | | | 0 | 0 | 0 |
| 13. | | | 0 | 0 | 0 |
| 14. | | | 0 | 0 | 0 |
| 15. | | | 0 | 0 | 0 |
| 16. | | | 0 | 0 | 0 |
| 17. | | | 0 | 0 | 0 |
| 18. | | | 0 | 0 | 0 |
| 19. | | | 0 | 0 | 0 |
| 20. | | | 0 | 0 | 0 |
| 21. | | | 0 | 0 | 0 |
| 22. | | | 0 | 0 | 0 |
| 23. | | | 0 | 0 | 0 |
| 24. | | | 0 | 0 | 0 |
| 25. | | | 0 | 0 | 0 |
| **TOTALS** | | | $639,019 | $2,427,050 | $3,066,069 |
| | | | | | (To Sch 1) |

STATE OF CALIFORNIA SCHEDULE 3

## ALLOCATION OF POOLED EXPENSES

HOME OFFICE:
MOUNTAIN VIEW CHILD CARE, INC.

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

### PART I - ALLOCATION BETWEEN PROVIDER AND NONPROVIDER COMPONENTS

| FACILITY<br>1 | Allocation Statistics Base:<br>Accumulated Cost<br>2 | Percent<br>3 | Allocation Pool<br>Expenses<br>4 |
|---|---|---|---|
| Program Services (Adj ) | $21,964,850 | 100.0000% | $2,427,050 |
| Nonprogram Services (Adj ) | | 0.0000% | 0 |
| TOTAL | $21,964,850 | 100.0000% | $2,427,050 |

(From Sch 5)

### PART II - ALLOCATION TO INDIVIDUAL CHAIN COMPONENTS

| CHAIN COMPONENTS | PROVIDER NPI | Audit Adjustment | Allocation Statistic: (Accum Cost) | Allocated Pool Expense (Col 3 X UCM) |
|---|---|---|---|---|
| 1. Totally Kids | 1437149556 | | 10,388,129 | $1,147,857 |
| 2. Circlebrook | 1669509402 | | 817,167 | 90,295 |
| 3. Kidship | 1265569354 | | 776,017 | 85,748 |
| 4. Sun Valley Totally Kids | 1669462784 | | 9,983,537 | 1,103,151 |
| 5. | | | | 0 |
| 6. | | | | 0 |
| 7. | | | | 0 |
| 8. | | | | 0 |
| 9. | | | | 0 |
| 10. | | | | 0 |
| 11. | | | | 0 |
| 12. | | | | 0 |
| 13. | | | | 0 |
| 14. | | | | 0 |
| 15. | | | | 0 |
| 16. | | | | 0 |
| 17. | | | | 0 |
| 18. | | | | 0 |
| 19. | | | | 0 |
| 20. | | | | 0 |
| 21. | | | | 0 |
| 22. | | | | 0 |
| 23. | | | | 0 |
| 24. | | | | 0 |
| 25. | | | | 0 |
| **TOTALS** | | | 21,964,850 | $2,427,050 |

(To Sch 2)

| | |
|---|---|
| **UNIT COST MULTIPLIER (UCM) (Pooled Expenses/Patient Days)** | 0.110497 |

STATE OF CALIFORNIA SCHEDULE 4

DIRECT ALLOCATION OF EXPENSES TO CHAIN COMPONENTS

HOME OFFICE:
MOUNTAIN VIEW CHILD CARE, INC.

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

| | | | Expense Directly Allocable to Chain Component | | | | |
|---|---|---|---|---|---|---|---|
| CHAIN COMPONENTS 1 | PROVIDER NPI | REPORTED TOTAL (Col F) 2 | Insurance 3 | 4 | 5 | 6 | AUDITED TOTAL 7 |
| | | | (Adj 2) | | | | |
| 1. Totally Kids | 1437149556 | $396,068 | $11,207 | $0 | $0 | $0 | $407,275 |
| 2. Circlebrook | 1669509402 | 33,975 | (862) | 0 | 0 | 0 | 33,113 |
| 3. Kidship | 1265569354 | 16,266 | 0 | 0 | 0 | 0 | 16,266 |
| 4. Sun Valley Totally Kids | 1669462784 | 192,711 | (10,345) | 0 | 0 | 0 | 182,366 |
| 5. | | 0 | 0 | 0 | 0 | 0 | 0 |
| 6. | | 0 | 0 | 0 | 0 | 0 | 0 |
| 7. | | 0 | 0 | 0 | 0 | 0 | 0 |
| 8. | | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | | 0 | 0 | 0 | 0 | 0 | 0 |
| 11. | | 0 | 0 | 0 | 0 | 0 | 0 |
| 12. | | 0 | 0 | 0 | 0 | 0 | 0 |
| 13. | | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. | | 0 | 0 | 0 | 0 | 0 | 0 |
| 15. | | 0 | 0 | 0 | 0 | 0 | 0 |
| 16. | | 0 | 0 | 0 | 0 | 0 | 0 |
| 17. | | 0 | 0 | 0 | 0 | 0 | 0 |
| 18. | | 0 | 0 | 0 | 0 | 0 | 0 |
| 19. | | 0 | 0 | 0 | 0 | 0 | 0 |
| 20. | | 0 | 0 | 0 | 0 | 0 | 0 |
| 21. | | 0 | 0 | 0 | 0 | 0 | 0 |
| 22. | | 0 | 0 | 0 | 0 | 0 | 0 |
| 23. | | 0 | 0 | 0 | 0 | 0 | 0 |
| 24. | | 0 | 0 | 0 | 0 | 0 | 0 |
| 25. | | 0 | 0 | 0 | 0 | 0 | 0 |
| **TOTALS** | | $639,019 | $0 | $0 | $0 | $0 | $639,019 |

(To Sch 2)

STATE OF CALIFORNIA SCHEDULE 5

STATEMENT OF REIMBURSABLE COSTS

HOME OFFICE:
MOUNTAIN VIEW CHILD CARE, INC.

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

| ACCOUNT DESCRIPTION 1 | REPORTED POOLED COSTS 2 | COST AUDIT ADJUSTMENTS 3 | POOLED COST SUBTOTAL 4 | DIRECT COST 5 | AUDITED POOLED COSTS 6 |
|---|---|---|---|---|---|
| | | (Adjs 3 - 19) | (Col 2 + Col 3) | | (Col 4 - Col 5) |
| 1. Salary Regional | $379,821 | | $379,821 | | $379,821 |
| 2. Salary-Others | 444,352 | (36,154) | 408,198 | | 408,198 |
| 3. Payroll Taxes | 91,117 | (7,414) | 83,703 | | 83,703 |
| 4. Employee Benefits | 709,940 | (8,402) | 701,538 | | 701,538 |
| 5. Travel | 5,576 | | 5,576 | | 5,576 |
| 6. Entertainment | | | 0 | | 0 |
| 7. Automobile | 3,820 | | 3,820 | | 3,820 |
| 8. Depreciation-Building | | | 0 | | 0 |
| 9. Depreciation-Equipment | | | 0 | | 0 |
| 10. Other Depreciation and Amortization | | | 0 | | 0 |
| 11. Leases and Rentals | 197,476 | (185,196) | 12,280 | | 12,280 |
| 12. Interest-Mortgage | | | 0 | | 0 |
| 13. Interest-Other | 309,295 | (747) | 308,548 | | 308,548 |
| 14. Taxes and Licenses | 95,731 | (85,497) | 10,234 | | 10,234 |
| 15. Legal and Accounting | 122,838 | (23,562) | 99,276 | | 99,276 |
| 16. Insurance | 2,279 | (2,279) | 0 | | 0 |
| 17. Telephone | 31,562 | | 31,562 | | 31,562 |
| 18. Utilities | | | 0 | | 0 |
| 19. Office Supplies | 59,080 | | 59,080 | | 59,080 |
| 20. Nonprogram | | | 0 | | 0 |
| 21. Printing and Forms | 115 | | 115 | | 115 |
| 22. Plant Operations | | | 0 | | 0 |
| 23. Housekeeping | | | 0 | | 0 |
| 24. Dietary | | | 0 | | 0 |
| 25. Social Services | | | 0 | | 0 |
| 26. Professional Services | 106,346 | (1,102) | 105,244 | | 105,244 |
| 27. Minor Equipment/Repairs | 1,129 | | 1,129 | | 1,129 |
| 28. Employee Recruitment | 1,349 | | 1,349 | | 1,349 |
| 29. Fines and Penalties | | | 0 | | 0 |
| 30. Conferences | 6,081 | (977) | 5,104 | | 5,104 |
| 31. Prior Year Income/Expense | | | 0 | | 0 |
| 32. Net Transportation | | | 0 | | 0 |
| 33. Maintenance Contracts | | | 0 | | 0 |
| 34. Contract Labor | | | 0 | | 0 |
| 35. Dues and Subscriptions | 10,148 | | 10,148 | | 10,148 |
| 36. Donations | | | 0 | | 0 |
| 37. Bank Charges | 213,675 | (13,349) | 200,326 | | 200,326 |
| 38. Other Income | (20,943) | 20,943 | 0 | | 0 |
| **TOTAL EXPENSES** | $2,770,786 | ($343,736) | $2,427,050 | $0 | $2,427,050 |
| | | | | (To Sch 4) | (To Sch 3) |

| Provider Name | Fiscal Period | Provider Number | Adjustments |
|---|---|---|---|
| MOUNTAIN VIEW CHILD CARE, INC. | JANUARY 1, 2010 THROUGH DECEMBER 31, 2010 | HOME OFFICE | 19 |

| Report References | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Cost Report | | | Audit Report | | | | | | |
| Adj. No. | DHS 3099 Page or Exhibit | Line | Col. | Sch. | Line | Col | Explanation of Audit Adjustments | As Reported | Increase (Decrease) | As Adjusted |
| | | | | | | | MEMORANDUM ADJUSTMENT | | | |
| 1 | | | | | | | To correct an error in the reported pooled costs which affected schedules 5 and 6 of the filed cost report.<br>42 CFR 413.20 and 413.24<br>CMS Pub. 15-1, Sections 2300 and 2304 | | | |

| Provider Name | Fiscal Period | Provider Number | Adjustments |
|---|---|---|---|
| MOUNTAIN VIEW CHILD CARE, INC. | JANUARY 1, 2010 THROUGH DECEMBER 31, 2010 | HOME OFFICE | 19 |

| Report References | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Cost Report | | | Audit Report | | | | | | |
| Adj. No. | DHS 3099 Page or Exhibit | Line | Col. | Sch. | Line | Col | Explanation of Audit Adjustments | As Reported | Increase (Decrease) | As Adjusted |
| | | | | | | | RECLASSIFICATION OF REPORTED COSTS | | | |
| 2 | 4 | 1 | 8 | 4 | 1 | 7 | Totally Kids Specialty Healthcare | $396,068 | $11,207 | $407,275 |
| | 4 | 2 | 8 | 4 | 2 | 7 | Circlebrook | 33,975 | (862) | 33,113 |
| | 4 | 4 | 8 | 4 | 4 | 7 | Totally Kids Specialty Healthcare - Sun Valley | 192,711 | (10,345) | 182,366 |
| | | | | | | | To reclassify the direct allocation of insurance expense to agree with the audited allocation based upon patient total beds. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 | | | |

| Provider Name | Fiscal Period | Provider Number | Adjustments |
|---|---|---|---|
| MOUNTAIN VIEW CHILD CARE, INC. | JANUARY 1, 2010 THROUGH DECEMBER 31, 2010 | HOME OFFICE | 19 |

| Report References | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Cost Report | | | Audit Report | | | | | | |
| Adj. No. | DHS 3099 Page or Exhibit | Line | Col. | Sch. | Line | Col | Explanation of Audit Adjustments | | As Reported | Increase (Decrease) | As Adjusted |
| | | | | | | | ADJUSTMENTS TO REPORTED COSTS | | | | |
| 3 | 2 | 2 | 6 | 5 | 2 | 6 | Salaries - Others | | $444,352 | ($36,154) | $408,198 |
| | 2 | 3 | 6 | 5 | 3 | 6 | Payroll Taxes | | 91,117 | (7,414) | 83,703 |
| | 2 | 4 | 6 | 5 | 4 | 6 | Employee Benefits | | 709,940 | (7,757) | 702,183 * |
| | | | | | | | To eliminate the marketing specialist salaries and related benefi not related to patient care. | | | | |
| | | | | | | | 42 CFR 413.9(c)(3) | | | | |
| | | | | | | | CMS Pub. 15-1, Sections 2102.3, 2136, and 2136.2 | | | | |
| 4 | 2 | 4 | 6 | 5 | 4 | 6 | Employee Benefits | * | $702,183 | ($645) | $701,538 |
| | | | | | | | To eliminate gifts and dinners not related to patient care. | | | | |
| | | | | | | | 42 CFR 413.9(c)(3), 413.20, and 413.24 | | | | |
| | | | | | | | CMS Pub. 15-1, Section 2102.3, 2300, and 2304 | | | | |
| 5 | 2 | 11 | 6 | 5 | 11 | 6 | Leases and Rentals | | $197,476 | ($165,000) | $32,476 * |
| | | | | | | | To eliminate related party lease expenses. | | | | |
| | | | | | | | 42 CFR 413.17, 413.20, and 413.24 | | | | |
| | | | | | | | CMS Pub. 15-1, Sections 1011.5, 2300, and 2304 | | | | |
| 6 | 2 | 11 | 6 | 5 | 11 | 6 | Leases and Rentals | * | $32,476 | ($20,196) | $12,280 |
| | 2 | 13 | 6 | 5 | 13 | 6 | Interest - Other | | 309,295 | (747) | 308,548 |
| | 2 | 26 | 6 | 5 | 26 | 6 | Professional Services | | 106,346 | (81) | 106,265 * |
| | | | | | | | To abate other miscellaneous revenue against related costs. | | | | |
| | | | | | | | 42 CFR 413.153(b)(2)(iii), 413.5, and 413.9 | | | | |
| | | | | | | | CMS Pub. 15-1, Sections 202.2 and 2328 | | | | |
| | | | | | | | CMS Pub. 15-2, Section 3613 | | | | |

*Balance carried forward from prior/to subsequent adjustments

| Provider Name | Fiscal Period | Provider Number | Adjustments |
|---|---|---|---|
| MOUNTAIN VIEW CHILD CARE, INC. | JANUARY 1, 2010 THROUGH DECEMBER 31, 2010 | HOME OFFICE | 19 |

| Report References | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Cost Report | | | Audit Report | | | | | | |
| Adj. No. | DHS 3099 Page or Exhibit | Line | Col. | Sch. | Line | Col | Explanation of Audit Adjustments | As Reported | Increase (Decrease) | As Adjusted |
| | | | | | | | ADJUSTMENTS TO REPORTED COSTS | | | |
| | 2 | 14 | 6 | 5 | 14 | 6 | Taxes and Licenses | $95,731 | | |
| 7 | | | | | | | To eliminate political contributions/lobby fees not related to patient care.<br>42 CFR 413.9(c)(3)<br>CMS Pub. 15-1, Sections 2102.3, 2139, 2300, and 2304 | | ($4,676) | |
| 8 | | | | | | | To eliminate state income taxes.<br>42 CFR 413.9, 413.20, and 413.24<br>CMS Pub. 15-1, Sections 2122.2B, 2300, and 2304 | | (80,821)<br>($85,497) | $10,234 |
| | 2 | 15 | 6 | 5 | 15 | 6 | Legal and Accounting | $122,838 | | |
| 9 | | | | | | | To eliminate accounting fees not related to patient care.<br>42 CFR 413.9(c)(3)<br>CMS Pub. 15-1, Sections 2102.3 and 2105 | | ($3,090) | |
| 10 | | | | | | | To eliminate prior year legal expenses.<br>42 CFR 413.5, 413.20, 413.24, and 460.204<br>CMS Pub. 15-1, Sections 2300, 2302.1, and 2304 | | (6,777) | |
| 11 | | | | | | | To eliminate legal fees due to insufficient documentation.<br>42 CFR 413.20 and 413.24<br>CMS Pub. 15-1, Sections 2300 and 2304 | | (5,000) | |
| 12 | | | | | | | To eliminate legal fees related to citations, penalties and fines not related to patient care.<br>43 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3 | | (3,400) | |
| 13 | | | | | | | To eliminate legal expenses not related to patient care.<br>42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105 | | (5,295)<br>($23,562) | $99,276 |

| Provider Name | Fiscal Period | Provider Number | Adjustments |
|---|---|---|---|
| MOUNTAIN VIEW CHILD CARE, INC. | JANUARY 1, 2010 THROUGH DECEMBER 31, 2010 | HOME OFFICE | 19 |

| Report References | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Cost Report | | | Audit Report | | | | | | |
| Adj. No. | DHS 3099 Page or Exhibit | Line | Col. | Sch. | Line | Col | Explanation of Audit Adjustments | As Reported | Increase (Decrease) | As Adjusted |
| | | | | | | | ADJUSTMENTS TO REPORTED COSTS | | | |
| 14 | 2 | 16 | 6 | 5 | 16 | 6 | Insurance<br>To eliminate the cost of life insurance premiums for employees where the provider is the recorded beneficiary.<br>42 CFR 413.9 / CMS Pub. 15-1, Section 2130 | $2,279 | ($2,279) | $0 |
| 15 | 2 | 26 | 6 | 5 | 26 | 6 | Professional Services *<br>To eliminate prior year other professional expenses.<br>42 CFR 413.5, 413.20, 413.24, and 460.204<br>CMS Pub. 15-1, Sections 2300, 2302.1, and 2304 | $106,265 | ($1,021) | $105,244 |
| 16 | 2 | 30 | 6 | 5 | 30 | 6 | Conferences<br>To eliminate conference expenses not related to patient care.<br>42 CFR 413.9(c)(3), 413.20, and 413.24<br>CMS Pub. 15-1, Section 2102.3, 2300, and 2304 | $6,081 | ($977) | $5,104 |
| | 2 | 37 | 6 | 5 | 37 | 6 | Bank Charges | $213,675 | | |
| 17 | | | | | | | To eliminate late fee penalties not related to patient care.<br>42 CFR 413.9(c)(3), 413.20, and 413.24<br>CMS Pub. 15-1, Section 2102.3, 2300, and 2304 | | ($12,247) | |
| 18 | | | | | | | To eliminate penalty expenses pertaining to quarterly payroll taxes that is not related to patient care.<br>42 CFR 413.9(c)(3), 413.20, and 413.24<br>CMS Pub. 15-1, Section 2102.3, 2300, and 2304 | | (1,102)<br>($13,349) | $200,326 |
| 19 | 2 | 38 | 6 | 5 | 38 | 6 | Other Income<br>To eliminate the account's negative balance to agree with the provider's general ledger.<br>42 CFR 413.20 and 413.24<br>CMS Pub. 15-1, Sections 2300 and 2304 | ($20,943) | $20,943 | $0 |

*Balance carried forward from prior/to subsequent adjustments