

**REPORT  
ON THE  
RATE SETTING AUDIT**

**CLAREMONT CARE CENTER  
POMONA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1336148840**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho  
Audit Supervisor: Lan Nguyen  
Auditor: Leslie Griffin**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

Date: March 29, 2013

Joe McFadden, Director  
Analytical and Regulatory Reporting  
The Ensign Group, Inc.  
27101 Puerta Real, Suite 450  
Mission Viejo, CA 92691-8566

CLAREMONT CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1336148840  
FISCAL PERIOD ENDED DECEMBER 31, 2011

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 \$44, 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.

Joe McFadden  
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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 Rate 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—Santa Ana at (714) 558-4434.

*(Original signed by Margaret A. Varho)*

Margaret A. Varho, Chief  
Audits Section—Santa Ana  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
CLAREMONT CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1336148840

OSHPD Facility No.:  
206190140

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	\$ 2,827,254	\$ 87.74
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 677,794	\$ 21.04
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 541,071	\$ 16.79
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 549,090	\$ 17.04
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 52,461	\$ 1.63
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,412	\$ 0.57
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 143,621	\$ 4.46
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 339,791	\$ 10.55
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 750,763	\$ 23.30
11	Cost of Routine Service/Audited Total Costs	\$ 5,924,436.00	\$ 5,900,257	\$ 183.11
12	Total Patient Days (Adj )	32,222	32,222	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 183.86	\$ 183.11	
14	Overpayments (Adj 5)	\$ 0	\$ (44)	
15	Medi-Cal Days (Adj 4)	18,555	18,303	
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	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj )	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj )	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$ 0	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
CLAREMONT CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1336148840

OSHPD Facility No.:  
206190140

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

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
CLAREMONT CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1336148840

OSHPD Facility No.:  
206190140

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	\$ 72,087	\$ 72,087		
160	Activities	78,941		\$ 78,941	
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	379,248	0	0	379,248
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	334,900	0	0	334,900
083	Speech Pathology	79,649	0	0	79,649
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	2,676,226	72,087	78,941	2,827,254 *
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>\$ 3,621,051</b>	<b>\$ 72,087</b>	<b>\$ 78,941</b>	<b>\$ 3,621,051</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
CLAREMONT CARE CENTER

Provider NPI:  
1336148840

OSHPD Facility Number:  
206190140

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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	\$ 55,638	\$ 55,638										
010	Housekeeping	123,586	611	\$ 124,197									
060	Laundry and Linen	71,025	1,129	2,548	\$ 74,702								
065	Dietary	302,893	6,972	15,736	0	\$ 325,600							
155	Social Services	N/A	278	628	0	0	\$ 906						
160	Activities	N/A	298	672	0	0	0	\$ 969					
165	Administration	N/A	4,807	10,851	0	0	0	0		\$ 15,658	\$ 15,658		
166	Medical Records	89,395	841	1,898	0	0	0	0		92,135		\$ 92,135	
170	Inservice Education - Nursing	62,679	705	1,592	0	0	0	0	\$ 64,976				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		146	329	0	0	0	0	0	474	155	915	\$ 1,544
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	53	311	364
080	Physical Therapy		107	241	0	0	0	0	0	348	1,032	6,070	7,449
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		107	241	0	0	0	0	0	348	909	5,351	6,608
083	Speech Pathology		107	241	0	0	0	0	0	348	220	1,296	1,864
085	Pharmacy		84	190	0	0	0	0	0	274	976	5,745	6,995
090	Laboratory		0	0	0	0	0	0	0	0	89	525	615
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	53	310	362
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		39,026	88,082	74,702	325,600	906	969	64,976	594,262	12,134	71,398	677,794 *
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		421	949	0	0	0	0	0	1,370	36	215	1,621
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 705,216</b>	<b>\$ 55,638</b>	<b>\$ 124,197</b>	<b>\$ 74,702</b>	<b>\$ 325,600</b>	<b>\$ 906</b>	<b>\$ 969</b>	<b>\$ 64,976</b>	<b>\$ 597,423</b>	<b>\$ 15,658</b>	<b>\$ 92,135</b>	<b>\$ 705,216</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
CLAREMONT CARE CENTER

Provider NPI:  
1336148840

OSHPD Facility Number:  
206190140

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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	\$ 177,651	\$ 177,651										
010	Housekeeping	24,382	1,952	\$ 26,334									
060	Laundry and Linen	19,754	3,605	540	\$ 23,899								
065	Dietary	198,808	22,261	3,336	0	\$ 224,405							
155	Social Services	114	888	133	0	0	\$ 1,136						
160	Activities	6,485	950	142	0	0	0	\$ 7,578					
165	Administration	N/A	15,350	2,301	0	0	0	0		\$ 17,651	\$ 17,651		
166	Medical Records	4,362	2,686	403	0	0	0	0		7,450		\$ 7,450	
170	Inservice Education - Nursing	52	2,252	338	0	0	0	0	\$ 2,641				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	54,916	465	70	0	0	0	0	0	55,451	175	74	\$ 55,700
077	Specialized Support Surfaces	19,583	0	0	0	0	0	0	0	19,583	60	25	19,668
080	Physical Therapy	902	341	51	0	0	0	0	0	1,294	1,163	491	2,948
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	341	51	0	0	0	0	0	392	1,025	433	1,850
083	Speech Pathology	0	341	51	0	0	0	0	0	392	248	105	745
085	Pharmacy	360,104	269	40	0	0	0	0	0	360,413	1,101	465	361,978
090	Laboratory	33,079	0	0	0	0	0	0	0	33,079	101	42	33,222
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	19,502	0	0	0	0	0	0	0	19,502	59	25	19,586
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	118,676	124,608	18,677	23,899	224,405	1,136	7,578	2,641	521,620	13,678	5,773	541,071
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	5,813	1,343	201	0	0	0	0	0	7,357	41	17	7,416
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,044,183</b>	<b>\$ 177,651</b>	<b>\$ 26,334</b>	<b>\$ 23,899</b>	<b>\$ 224,405</b>	<b>\$ 1,136</b>	<b>\$ 7,578</b>	<b>\$ 2,641</b>	<b>\$ 1,019,082</b>	<b>\$ 17,651</b>	<b>\$ 7,450</b>	<b>\$ 1,044,183</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
CLAREMONT CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1336148840

OSHPD Facility Number:  
206190140

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 572,411	91%							
	Property Tax (line 40)	54,689	9%	\$ 627,100						
005	Plant Operations and Maintenance			10,399	\$ 10,399					
010	Housekeeping			6,777	114	\$ 6,892				
060	Laundry and Linen			12,515	211	141	\$ 12,867			
065	Dietary			77,276	1,303	873	0	\$ 79,452		
155	Social Services			3,084	52	35	0	0	\$ 3,171	
160	Activities			3,299	56	37	0	0	0	\$ 3,392
165	Administration			53,286	899	602	0	0	0	0
166	Medical Records			9,323	157	105	0	0	0	0
170	Inservice Education - Nursing			7,817	132	88	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			1,614	27	18	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,183	20	13	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,183	20	13	0	0	0	0
083	Speech Pathology			1,183	20	13	0	0	0	0
085	Pharmacy			932	16	11	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			432,566	7,294	4,888	12,867	79,452	3,171	3,392
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			4,662	79	53	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 627,100</b>	<b>100%</b>	<b>\$ 627,100</b>	<b>\$ 10,399</b>	<b>\$ 6,892</b>	<b>\$ 12,867</b>	<b>\$ 79,452</b>	<b>\$ 3,171</b>	<b>\$ 3,392</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
CLAREMONT CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1336148840

OSHPD Facility Number:  
206190140

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 91% Of Total	Property Tax 9% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 572,411	91%							
	Property Tax (line 40)	54,689	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 54,787	\$ 54,787				
166	Medical Records				9,586		\$ 9,586			
170	Inservice Education - Nursing			\$ 8,037						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	1,659	544	95	\$ 2,298	\$ 2,098	\$ 200
077	Specialized Support Surfaces			0	0	185	32	217	198	19
080	Physical Therapy			0	1,217	3,609	631	5,457	4,981	476
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,217	3,182	557	4,955	4,523	432
083	Speech Pathology			0	1,217	771	135	2,122	1,937	185
085	Pharmacy			0	959	3,416	598	4,972	4,539	434
090	Laboratory			0	0	312	55	367	335	32
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	184	32	216	198	19
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			8,037	551,667	42,456	7,428	601,551	549,090	52,461
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	4,793	128	22	4,943	4,512	431
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 627,100	100%	\$ 8,037	\$ 562,727	\$ 54,787	\$ 9,586	\$ 627,100	\$ 572,411	\$ 54,689

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
CLAREMONT CARE CENTER

Provider NPI:  
1336148840

OSHPD Facility Number:  
206190140

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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. 60% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 11% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 4,889												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	963,928												
	Total Costs Allocable as Administration	968,817	60%											
167	CDPH Licensing Fees	23,760	1%											
168	Professional Liability Insurance	185,334	11%											
169	Quality Assurance Fees	438,481	27%											
174	Caregiver Training	0	0%											
	Total	1,616,392	100%						\$ 1,616,392					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 474	\$ 55,451	\$ 1,659	\$ 57,584	16,047	\$ 9,618	\$ 236	\$ 1,840	\$ 4,353	\$ -
077	Specialized Support Surfaces			0	0	19,583	0	19,583	5,457	3,271	80	626	1,480	0
080	Physical Therapy			379,248	348	1,294	1,217	382,106	106,483	63,823	1,565	12,209	28,886	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			334,900	348	392	1,217	336,856	93,873	56,265	1,380	10,763	25,465	0
083	Speech Pathology			79,649	348	392	1,217	81,605	22,741	13,630	334	2,608	6,169	0
085	Pharmacy			0	274	360,413	959	361,645	100,781	60,405	1,481	11,556	27,339	0
090	Laboratory			0	0	33,079	0	33,079	9,218	5,525	136	1,057	2,501	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	19,502	0	19,502	5,435	3,257	80	623	1,474	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			2,827,254	594,262	521,620	551,667	4,494,802	1,252,588	750,763	18,412	143,621	339,791	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	1,370	7,357	4,793	13,520	3,768	2,258	55	432	1,022	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,616,392		\$ 3,621,051	\$ 597,423	\$ 1,019,082	\$ 562,727	\$ 5,800,284	\$ 1,616,392					
	Total Administrative Costs							\$ 1,616,392		\$ 968,817	\$ 23,760	\$ 185,334	\$ 438,481	\$ -
	Unit Cost Multiplier							0.27867465						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 107,793	\$ 25,101	\$ 64,373	\$ 197,266							
	<b>TOTAL FACILITY COSTS</b>							\$ 7,613,942						

\*(To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
CLAREMONT CARE CENTER

Provider NPI:  
1336148840

OSHPD Facility Number:  
206190140

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj )	Hskpng (SQ FT) 10 (Adj )	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	290									
010	Housekeeping	189	189								
060	Laundry and Linen	349	349	349							
065	Dietary	2,155	2,155	2,155							
155	Social Services	86	86	86							
160	Activities	92	92	92							
165	Administration	1,486	1,486	1,486							
166	Medical Records	260	260	260							
170	Inservice Education - Nursing	218	218	218							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	45	45	45						57,584	57,584
077	Specialized Support Surfaces									19,583	19,583
080	Physical Therapy	33	33	33						382,106	382,106
081	Respiratory Therapy									0	0
082	Occupational Therapy	33	33	33						336,856	336,856
083	Speech Pathology	33	33	33						81,605	81,605
085	Pharmacy	26	26	26						361,645	361,645
090	Laboratory									33,079	33,079
095	Home Health Services									0	0
100	Other Ancillary Services									19,502	19,502
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	12,063	12,063	12,063	322,220	96,666	2,794,902	2,794,902	2,794,902	4,494,802	4,494,802
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	130	130	130						13,520	13,520
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	17,488	17,198	17,009	322,220	96,666	2,794,902	2,794,902	2,794,902	5,800,284	5,800,284
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 72,087 0.025792318	\$ 78,941 0.02824464			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 55,638 3.23514362	\$ 124,197 7.30186620	\$ 74,702 0.23183668	\$ 325,600 3.36830174	\$ 906 0.00032423	\$ 969 0.00034685	\$ 64,976 0.02324807	\$ 15,658 0.00269952	\$ 92,135 0.01588450
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 177,651 10.32974765	\$ 26,334 1.54825812	\$ 23,899 0.07417114	\$ 224,405 2.32144810	\$ 1,136 0.00040628	\$ 7,578 0.00271129	\$ 2,641 0.00094508	\$ 17,651 0.00304308	\$ 7,450 0.00128447
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 627,100 35.85887466	\$ 10,399 0.60466762	\$ 6,892 0.40517429	\$ 12,867 0.03993291	\$ 79,452 0.82192378	\$ 3,171 0.00113446	\$ 3,392 0.00121361	\$ 8,037 0.00287573	\$ 54,787 0.00944556	\$ 9,586 0.00165266

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CLAREMONT CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1336148840

OSHPD Facility Number:  
206190140

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	\$ 44,322	\$ 0	\$ 44,322	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,316	0	11,316	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	177,651	0	177,651	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 233,289	\$ 0	\$ 233,289	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 97,926	\$ 0	\$ 97,926	(Sch 3)
010	.20-.39	Fringe Benefits	6300	25,660	0	25,660	(Sch 3)
010	.79	Agency Staff	6300	5,611	(5,611)	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	20,226	4,156	24,382	(Sch 4)
010		Housekeeping - Total	6300	\$ 149,423	\$ (1,455)	\$ 147,968	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 322	\$ 0	\$ 322	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	37,844	0	37,844	(Sch 5)
025		Depreciation: Equipment	7140	63,645	0	63,645	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	470,600	0	470,600	(Sch 5)
040		Property Taxes	7300	54,689	0	54,689	(Sch 5)
045		Property Insurance	7400	4,889	0	4,889	(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>		\$ 1,014,701	\$ (1,455)	\$ 1,013,246	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 55,845	\$ 0	\$ 55,845	(Sch 3)
060	.20-.39	Fringe Benefits	6400	15,180	0	15,180	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	19,754	0	19,754	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 90,779	\$ 0	\$ 90,779	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 238,919	\$ 0	\$ 238,919	(Sch 3)
065	.20-.39	Fringe Benefits	6500	63,974	0	63,974	(Sch 3)
065	.79	Agency Staff	6500	15,912	(15,912)	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	182,896	15,912	198,808	(Sch 4)
065		Dietary - Total	6500	\$ 501,701	\$ 0	\$ 501,701	
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	54,916	0	54,916	(Sch 4)
075		Patient Supplies - Total	8100	\$ 54,916	\$ 0	\$ 54,916	
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	19,583	0	19,583	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 19,583	\$ 0	\$ 19,583	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CLAREMONT CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1336148840

OSHPD Facility Number:  
206190140

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	\$ 305,899	\$ 0	\$ 305,899	(Sch 2)
080	.20-.39	Fringe Benefits	8200	73,349	0	73,349	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	902	0	902	(Sch 4)
080		Physical Therapy - Total	8200	\$ 380,150	\$ 0	\$ 380,150	
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	\$ 271,145	\$ 0	\$ 271,145	(Sch 2)
082	.20-.39	Fringe Benefits	8250	63,755	0	63,755	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 334,900	\$ 0	\$ 334,900	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 66,102	\$ 0	\$ 66,102	(Sch 2)
083	.20-.39	Fringe Benefits	8280	13,547	0	13,547	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 79,649	\$ 0	\$ 79,649	
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	360,104	0	360,104	(Sch 4)
085		Pharmacy - Total	8300	\$ 360,104	\$ 0	\$ 360,104	
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	33,079	0	33,079	(Sch 4)
090		Laboratory - Total	8400	\$ 33,079	\$ 0	\$ 33,079	
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	19,502	0	19,502	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 19,502	\$ 0	\$ 19,502	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CLAREMONT CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1336148840

OSHPD Facility Number:  
206190140

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		\$ 1,281,883	\$ 0	\$ 1,281,883	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,130,608	\$ 0	\$ 2,130,608	(Sch 2)
105	.20-.39	Fringe Benefits	6110	545,618	0	545,618	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	118,676	0	118,676	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,794,902	\$ 0	\$ 2,794,902	
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:  
CLAREMONT CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1336148840

OSHPD Facility Number:  
206190140

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	5,813	0	5,813 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 5,813	\$ 0	\$ 5,813
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>		\$ 2,800,715	\$ 0	\$ 2,800,715
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 57,392	\$ 0	\$ 57,392 (Sch 2)
155	.20-.39	Fringe Benefits	6600	14,695	0	14,695 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	114	0	114 (Sch 4)
155		Social Services - Total	6600	\$ 72,201	\$ 0	\$ 72,201

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CLAREMONT CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1336148840

OSHPD Facility Number:  
206190140

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	\$ 62,440	\$ 0	\$ 62,440	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,501	0	16,501	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,485	0	6,485	(Sch 4)
160		Activities - Total	6700	\$ 85,426	\$ 0	\$ 85,426	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 298,598	\$ 0	\$ 298,598	(Sch 6)
165	.20-.39	Fringe Benefits	6900	26,403	0	26,403	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	638,927	0	638,927	(Sch 6)
165		Administration - Total	6900	\$ 963,928	\$ 0	\$ 963,928	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 72,610	\$ 0	\$ 72,610	(Sch 3)
166	.20-.39	Fringe Benefits	6900	16,785	0	16,785	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,362	0	4,362	(Sch 4)
166		Medical Records - Total	6900	\$ 93,757	\$ 0	\$ 93,757	
167		CDPH Licensing Fees	6900	\$ 23,760	\$ 0	\$ 23,760	(Sch 6)
168		Professional Liability Insurance	6900	\$ 185,334	\$ 0	\$ 185,334	(Sch 6)
169		Quality Assurance Fees	6900	\$ 438,481	\$ 0	\$ 438,481	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 49,530	\$ 0	\$ 49,530	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,149	0	13,149	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	52	0	52	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 62,731	\$ 0	\$ 62,731	
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>		\$ 1,925,618	\$ 0	\$ 1,925,618	
200		<b>Total</b>		\$ 7,615,397	\$ (1,455)	\$ 7,613,942	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	(5,611)		(4,156)	(1,455)				
010	4	Housekeeping - Other - Nonlabor	4,156		4,156					
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	(15,912)	(15,912)						
065	4	Dietary - Other - Nonlabor	15,912	15,912						
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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	0							
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	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
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							

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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	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	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	0							
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	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	<u>(\$1,455)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>(1,455)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period	Provider NPI	Adjustments		
CLAREMONT CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1336148840	5		
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>											
1	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	\$15,912	(\$15,912)	\$0	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabo	182,896	15,912	198,808	
							To reclassify dietitian consultant expense to the appropriate cost center 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(i) and 52502(c)(1)				
2	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	\$5,611	(\$4,156)	\$1,455 *	
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	20,226	4,156	24,382	
							To reclassify medical waste expense to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(i) and 52502(c)(1)				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
CLAREMONT CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1336148840		5
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED COSTS</u>											
3	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff To eliminate aviary maintenance expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$1,455	(\$1,455)	\$0

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
CLAREMONT CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1336148840		5
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 PATIENT DAYS</u></b>												
4	4.1	5	2	1	15	N/A	Medi-Cal Days		18,555	(252)	18,303	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through September 30, 2012 Report Date: October 19, 2012 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					

Provider Name							Fiscal Period			Provider NPI		Adjustments
CLAREMONT CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1336148840		5
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>												
5	Not Reported			1	14	N/A	Overpayments 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	\$44	\$44	