

**REPORT
ON THE
RATE SETTING AUDIT**

**BEAUMONT CARE CENTER
BEAUMONT, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1700867389**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Maria Delgado
Audit Supervisor: Ginn B. Sampson
Auditor: Xiaoli Li**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 17, 2013

Jumer Roque, Administrator
Beaumont Care Center
1441 North Michigan Avenue
Beaumont, CA 92223

BEAUMONT CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1700867389
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, 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 Schedule
3. Audited Allocation of Home Office Cost

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.

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

cc: Gloria A. Fonacier, Controller
Unified Care Services
2368 Torrance Boulevard, Suite 200
Torrance, CA 90501

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BEAUMONT CARE CENTER

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

Provider NPI:
1700867389

OSHPD Facility No.:
206331111

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,218,704	\$ 78.42
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 758,491	\$ 26.81
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 567,869	\$ 20.07
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 447,831	\$ 15.83
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 34,878	\$ 1.23
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,703	\$ 0.70
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 162,347	\$ 5.74
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 363,037	\$ 12.83
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 524,711	\$ 18.55
11	Cost of Routine Service/Audited Total Costs	\$ 5,155,427.00	\$ 5,097,571	\$ 180.18
12	Total Patient Days (Adj)	28,292	28,292	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 182.22	\$ 180.18	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj 9)	25,057	23,967	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
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:
BEAUMONT CARE CENTER

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

Provider NPI:
1700867389

OSHPD Facility No.:
206331111

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
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	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
BEAUMONT CARE CENTER

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

Provider NPI:
1700867389

OSHPD Facility No.:
206331111

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 28,819	\$ 28,819		
160	Activities	223,072		\$ 223,072	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,966,813	28,819	223,072	2,218,704 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,218,704	\$ 28,819	\$ 223,072	\$ 2,218,704

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
BEAUMONT CARE CENTER

Provider NPI:
1700867389

OSHPD Facility Number:
206331111

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 221,070	\$ 221,070										
010	Housekeeping	106,499	2,869	\$ 109,368									
060	Laundry and Linen	84,405	12,281	6,156	\$ 102,841								
065	Dietary	242,494	43,251	21,678	0	\$ 307,423							
155	Social Services	N/A	3,330	1,669	0	0	\$ 5,000						
160	Activities	N/A	6,958	3,488	0	0	0	\$ 10,446					
165	Administration	N/A	10,348	5,187	0	0	0	0		\$ 15,535	\$ 15,535		
166	Medical Records	46,997	2,899	1,453	0	0	0	0		51,349		\$ 51,349	
170	Inservice Education - Nursing	64,814	11,552	5,790	0	0	0	0	\$ 82,157				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	7	23	\$ 30
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	11	38	49
080	Physical Therapy		2,676	1,341	0	0	0	0	0	4,018	378	1,250	5,645
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	310	1,025	1,336
083	Speech Pathology		0	0	0	0	0	0	0	0	17	57	74
085	Pharmacy		0	0	0	0	0	0	0	0	98	325	424
090	Laboratory		0	0	0	0	0	0	0	0	21	68	89
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	33	108	141
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		124,905	62,606	102,841	307,423	5,000	10,446	82,157	695,377	14,659	48,455	758,491
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 766,279	\$ 221,070	\$ 109,368	\$ 102,841	\$ 307,423	\$ 5,000	\$ 10,446	\$ 82,157	\$ 699,395	\$ 15,535	\$ 51,349	\$ 766,279

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
BEAUMONT CARE CENTER

Provider NPI:
1700867389

OSHPD Facility Number:
206331111

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 229,466	\$ 229,466										
010	Housekeeping	35,116	2,978	\$ 38,094									
060	Laundry and Linen	28,210	12,747	2,144	\$ 43,101								
065	Dietary	165,831	44,893	7,551	0	\$ 218,275							
155	Social Services	6,240	3,457	581	0	0	\$ 10,278						
160	Activities	8,080	7,222	1,215	0	0	0	\$ 16,517					
165	Administration	N/A	10,741	1,807	0	0	0	0		\$ 12,548	\$ 12,548		
166	Medical Records	8,613	3,009	506	0	0	0	0		12,129		\$ 12,129	
170	Inservice Education - Nursing	0	11,991	2,017	0	0	0	0	\$ 14,008				
ANCILLARY SERVICES													
075	Patient Supplies	1,855	0	0	0	0	0	0	0	1,855	6	5	\$ 1,866
077	Specialized Support Surfaces	3,068	0	0	0	0	0	0	0	3,068	9	9	3,086
080	Physical Therapy	87,642	2,778	467	0	0	0	0	0	90,887	305	295	91,488
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	82,820	0	0	0	0	0	0	0	82,820	251	242	83,313
083	Speech Pathology	4,574	0	0	0	0	0	0	0	4,574	14	13	4,601
085	Pharmacy	26,259	0	0	0	0	0	0	0	26,259	79	77	26,415
090	Laboratory	5,511	0	0	0	0	0	0	0	5,511	17	16	5,544
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	8,746	0	0	0	0	0	0	0	8,746	26	26	8,798
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	90,949	129,649	21,806	43,101	218,275	10,278	16,517	14,008	544,584	11,840	11,445	567,869 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 792,980	\$ 229,466	\$ 38,094	\$ 43,101	\$ 218,275	\$ 10,278	\$ 16,517	\$ 14,008	\$ 768,304	\$ 12,548	\$ 12,129	\$ 792,980

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BEAUMONT CARE CENTER

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

Provider NPI:
1700867389

OSHPD Facility Number:
206331111

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 454,968	93%							
	Property Tax (line 40)	35,434	7%	\$ 490,402						
005	Plant Operations and Maintenance			6,477	\$ 6,477					
010	Housekeeping			6,281	84	\$ 6,365				
060	Laundry and Linen			26,883	360	358	\$ 27,601			
065	Dietary			94,676	1,267	1,262	0	\$ 97,205		
155	Social Services			7,290	98	97	0	0	\$ 7,485	
160	Activities			15,231	204	203	0	0	0	\$ 15,638
165	Administration			22,652	303	302	0	0	0	0
166	Medical Records			6,346	85	85	0	0	0	0
170	Inservice Education - Nursing			25,288	338	337	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,858	78	78	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			273,418	3,659	3,644	27,601	97,205	7,485	15,638
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 490,402	100%	\$ 490,402	\$ 6,477	\$ 6,365	\$ 27,601	\$ 97,205	\$ 7,485	\$ 15,638

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BEAUMONT CARE CENTER

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

Provider NPI:
1700867389

OSHPD Facility Number:
206331111

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 93% Of Total	Property Tax 7% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 454,968	93%							
	Property Tax (line 40)	35,434	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 23,257	\$ 23,257				
166	Medical Records				6,516		\$ 6,516			
170	Inservice Education - Nursing			\$ 25,964						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	10	3	\$ 13	\$ 12	\$ 1
077	Specialized Support Surfaces			0	0	17	5	22	20	2
080	Physical Therapy			0	6,015	566	159	6,739	6,252	487
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	464	130	595	552	43
083	Speech Pathology			0	0	26	7	33	30	2
085	Pharmacy			0	0	147	41	189	175	14
090	Laboratory			0	0	31	9	40	37	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	49	14	63	58	5
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			25,964	454,614	21,946	6,149	482,709	447,831	34,878 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 490,402	100%	\$ 25,964	\$ 460,629	\$ 23,257	\$ 6,516	\$ 490,402	\$ 454,968	\$ 35,434

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
BEAUMONT CARE CENTER

Provider NPI:
1700867389

OSHPD Facility Number:
206331111

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. 49% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 15% of Total	Quality Assur. Fees 34% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 14,590												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	541,464												
	Total Costs Allocable as Administration	556,054	49%											
167	CDPH Licensing Fees	20,880	2%											
168	Professional Liability Insurance	172,044	15%											
169	Quality Assurance Fees	384,722	34%											
174	Caregiver Training	0	0%											
	Total	1,133,700	100%						\$ 1,133,700					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ -	\$ 1,855	\$ -	\$ 1,855	507	\$ 249	\$ 9	\$ 77	\$ 172	\$ -
077	Specialized Support Surfaces			0	0	3,068	0	3,068	839	411	15	127	285	0
080	Physical Therapy			0	4,018	90,887	6,015	100,919	27,589	13,532	508	4,187	9,362	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	82,820	0	82,820	22,641	11,105	417	3,436	7,683	0
083	Speech Pathology			0	0	4,574	0	4,574	1,250	613	23	190	424	0
085	Pharmacy			0	0	26,259	0	26,259	7,179	3,521	132	1,089	2,436	0
090	Laboratory			0	0	5,511	0	5,511	1,507	739	28	229	511	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	8,746	0	8,746	2,391	1,173	44	363	811	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,218,704	695,377	544,584	454,614	3,913,279	1,069,798	524,711	19,703	162,347	363,037	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,133,700		\$ 2,218,704	\$ 699,395	\$ 768,304	\$ 460,629	\$ 4,147,032	\$ 1,133,700					
	Total Administrative Costs							\$ 1,133,700		\$ 556,054	\$ 20,880	\$ 172,044	\$ 384,722	\$ -
	Unit Cost Multiplier							0.27337625						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 66,884	\$ 24,676	\$ 29,773	\$ 121,333							
	TOTAL FACILITY COSTS							\$ 5,402,065						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
BEAUMONT CARE CENTER

Provider NPI:
1700867389

OSHPD Facility Number:
206331111

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES))))))))		
005	Plant Operations and Maintenance	199									
010	Housekeeping	193	193								
060	Laundry and Linen	826	826	826							
065	Dietary	2,909	2,909	2,909							
155	Social Services	224	224	224							
160	Activities	468	468	468							
165	Administration	696	696	696							
166	Medical Records	195	195	195							
170	Inservice Education - Nursing	777	777	777							
	ANCILLARY SERVICES										
075	Patient Supplies									1,855	1,855
077	Specialized Support Surfaces									3,068	3,068
080	Physical Therapy	180	180	180						100,919	100,919
081	Respiratory Therapy									0	0
082	Occupational Therapy									82,820	82,820
083	Speech Pathology									4,574	4,574
085	Pharmacy									26,259	26,259
090	Laboratory									5,511	5,511
095	Home Health Services									0	0
100	Other Ancillary Services									8,746	8,746
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,401	8,401	8,401	139,690	83,814	2,057,762	2,057,762	2,057,762	3,913,279	3,913,279
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	15,068	14,869	14,676	139,690	83,814	2,057,762	2,057,762	2,057,762	4,147,032	4,147,032
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 28,819	\$ 223,072			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.014005021	0.108405151			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 221,070	\$ 109,368	\$ 102,841	\$ 307,423	\$ 5,000	\$ 10,446	\$ 82,157	\$ 15,535	\$ 51,349
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		14.86784585	7.45220048	0.73621131	3.66791962	0.00242967	0.00507628	0.03992526	0.00374599	0.01238221
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 229,466	\$ 38,094	\$ 43,101	\$ 218,275	\$ 10,278	\$ 16,517	\$ 14,008	\$ 12,548	\$ 12,129
	UNIT COST MULTIPLIER (INDIRECT OTHER)		15.43251059	2.59569873	0.30854965	2.60427925	0.00499490	0.00802678	0.00680736	0.00302569	0.00292462
	TOTAL CAPITAL COSTS - SCH. 5	\$ 490,402	\$ 6,477	\$ 6,365	\$ 27,601	\$ 97,205	\$ 7,485	\$ 15,638	\$ 25,964	\$ 23,257	\$ 6,516
	UNIT COST MULTIPLIER (CAPITAL COSTS)	32.54592514	0.43558001	0.43373061	0.19758741	1.15976950	0.00363745	0.00759968	0.01261742	0.00560811	0.00157124

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BEAUMONT CARE CENTER

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

Provider NPI:
1700867389

OSHPD Facility Number:
206331111

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	\$ 181,488	\$ (7,648)	\$ 173,840	(Sch 3)
005	.20-.39	Fringe Benefits	6200	48,604	(1,374)	47,230	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	235,566	(6,100)	229,466	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 465,658	\$ (15,122)	\$ 450,536	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 83,378	\$ 0	\$ 83,378	(Sch 3)
010	.20-.39	Fringe Benefits	6300	23,121	0	23,121	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	35,116	0	35,116	(Sch 4)
010		Housekeeping - Total	6300	\$ 141,615	\$ 0	\$ 141,615	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	5,822	0	5,822	(Sch 5)
025		Depreciation: Equipment	7140	10,209	(704)	9,505	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	422,374	17,267	439,641	(Sch 5)
040		Property Taxes	7300	34,725	709	35,434	(Sch 5)
045		Property Insurance	7400	14,590	0	14,590	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,094,993	\$ 2,150	\$ 1,097,143	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 66,492	\$ 0	\$ 66,492	(Sch 3)
060	.20-.39	Fringe Benefits	6400	17,913	0	17,913	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	28,210	0	28,210	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 112,615	\$ 0	\$ 112,615	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 193,333	\$ 0	\$ 193,333	(Sch 3)
065	.20-.39	Fringe Benefits	6500	49,161	0	49,161	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	165,831	0	165,831	(Sch 4)
065		Dietary - Total	6500	\$ 408,325	\$ 0	\$ 408,325	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	1,855	0	1,855	(Sch 4)
075		Patient Supplies - Total	8100	\$ 1,855	\$ 0	\$ 1,855	
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	3,068	0	3,068	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 3,068	\$ 0	\$ 3,068	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BEAUMONT CARE CENTER

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

Provider NPI:
1700867389

OSHPD Facility Number:
206331111

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		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	87,642	0	87,642	(Sch 4)
080		Physical Therapy - Total	8200	\$ 87,642	\$ 0	\$ 87,642	
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		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	82,820	0	82,820	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 82,820	\$ 0	\$ 82,820	
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		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	4,574	0	4,574	(Sch 4)
083		Speech Pathology - Total	8280	\$ 4,574	\$ 0	\$ 4,574	
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	26,259	0	26,259	(Sch 4)
085		Pharmacy - Total	8300	\$ 26,259	\$ 0	\$ 26,259	
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	5,511	0	5,511	(Sch 4)
090		Laboratory - Total	8400	\$ 5,511	\$ 0	\$ 5,511	
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	8,746	0	8,746	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 8,746	\$ 0	\$ 8,746	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BEAUMONT CARE CENTER

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

Provider NPI:
1700867389

OSHPD Facility Number:
206331111

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		\$ 220,475	\$ 0	\$ 220,475	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,605,472	\$ (21,813)	\$ 1,583,659	(Sch 2)
105	.20-.39	Fringe Benefits	6110	387,072	(3,918)	383,154	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	90,949	0	90,949	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,083,493	\$ (25,731)	\$ 2,057,762	
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:
BEAUMONT CARE CENTER

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

Provider NPI:
1700867389

OSHPD Facility Number:
206331111

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		Subtotal 105 - 145		\$ 2,083,493	\$ (25,731)	\$ 2,057,762	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 28,021	\$ (4,649)	\$ 23,372	(Sch 2)
155	.20-.39	Fringe Benefits	6600	6,282	(835)	5,447	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	6,240	0	6,240	(Sch 4)
155		Social Services - Total	6600	\$ 40,543	\$ (5,484)	\$ 35,059	

SUMMARY OF AUDITED PROGRAM EXPENSES

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OSHPD Facility Number:
206331111

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	\$ 184,593	\$ 0	\$ 184,593	(Sch 2)
160	.20-.39	Fringe Benefits	6700	38,479	0	38,479	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,080	0	8,080	(Sch 4)
160		Activities - Total	6700	\$ 231,152	\$ 0	\$ 231,152	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 173,378	\$ 0	\$ 173,378	(Sch 6)
165	.20-.39	Fringe Benefits	6900	42,578	0	42,578	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	342,127	(16,619)	325,508	(Sch 6)
165		Administration - Total	6900	\$ 558,083	\$ (16,619)	\$ 541,464	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 38,003	\$ (668)	\$ 37,335	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,157	(495)	9,662	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	8,613	0	8,613	(Sch 4)
166		Medical Records - Total	6900	\$ 56,773	\$ (1,163)	\$ 55,610	
167		CDPH Licensing Fees	6900	\$ 20,880	\$ 0	\$ 20,880	(Sch 6)
168		Professional Liability Insurance	6900	\$ 177,870	\$ (5,826)	\$ 172,044	(Sch 6)
169		Quality Assurance Fees	6900	\$ 384,722	\$ 0	\$ 384,722	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 53,930	\$ 0	\$ 53,930	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,884	0	10,884	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 64,814	\$ 0	\$ 64,814	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,534,837	\$ (29,092)	\$ 1,505,745	
200		Total		\$ 5,454,738	\$ (52,673)	\$ 5,402,065	

210	0.24	Total Facility Group Health Insurance (Adj 1)*	6900			\$ 73,431	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
BEAUMONT CARE CENTER

Provider NPI:
1700867389

OSHPD Facility Number:
206331111

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

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	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	(21,813)						(21,813)	
105	2	Skilled Nursing Care - Fringe Benefits	(3,918)						(3,918)	
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							

Provider Name							Fiscal Period			Provider NPI		Adjustments
BEAUMONT CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1700867389		9
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		Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$73,431	\$73,431		

Provider Name							Fiscal Period		Provider NPI		Adjustments
BEAUMONT CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1700867389		9
Report References											
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
RECLASSIFICATIONS OF REPORTED COSTS											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$342,127	(\$709)	\$341,418 *	
	10.5	040	4	8A-1	040	4	Property Taxes To reclassify property taxes to the Property Taxes cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52506 and 52501	34,725	709	35,434	
3	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$177,870	(\$5,826)	\$172,044	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Section 52000(b) and 52501	* 341,418	5,826	347,244 *	
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 347,244	(\$17,267)	\$329,977 *	
	10.5	035	4	8A-1	035	4	Leases and Rentals To reclassify lease expenses from the using cost centers 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	422,374	17,267	439,641	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
BEAUMONT CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1700867389		9
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED COSTS										
5	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate expense for commercial water heater that were also capitalized. 42 CFR 413.20 and 413.134 CMS Pub. 15-1, Sections 104.8, 108.1, 108.2 and 2300	\$235,566	(\$6,100)	\$229,466
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate gas and transportation expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	* 329,977	(751)	329,226 *
7	10.5	025	4	8A-1	025	4	Depreciation - Equipment To adjust depreciation expense on the commercial water heater that were capitalized in conjunction with adjustment 5. 42 CFR 413.20 and 413.134 CMS Pub. 15-1, Sections 104.8, 108.1, 108.2 and 2300	\$10,209	(\$704)	\$9,505

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
BEAUMONT CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1700867389		9
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED COSTS										
8	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$181,488	(\$7,648)	\$173,840
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	48,604	(1,374)	47,230
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	1,605,472	(21,813)	1,583,659
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	387,072	(3,918)	383,154
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages	28,021	(4,649)	23,372
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	6,282	(835)	5,447
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 329,226	(3,718)	325,508
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	38,003	(668)	37,335
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	10,157	(495)	9,662
							To adjust the reported home office costs to agree with the Unified Care Service Home Office Audit Report for the fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
BEAUMONT CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1700867389		9
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA										
9	4.1	5	2	1	15	Medi-Cal Days 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 June 30, 2012 Report Date: August 1, 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	25,057	(1,090)	23,967	