

**REPORT  
ON THE  
RATE SETTING AUDIT**

**CLAREMONT MANOR CARE CENTER  
CLAREMONT, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1821174467**

**FISCAL PERIOD ENDED  
MARCH 31, 2011**

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

**Section Chief: Julio M. Cueto  
Audit Supervisor: Lucia Martinez  
Auditor: Margarita Gamboa**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

August 28, 2013

Administrator  
Claremont Manor Care Center  
621 West Bonita Avenue  
Claremont, CA 91711

CLAREMONT MANOR CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1821174467  
FISCAL PERIOD ENDED MARCH 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 \$3,346, which resulted from Medi-Cal overpayments

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

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

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

Original Signed By

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

Certified

cc: Raul R. Riquiestas  
Accounts Receivable Manager  
Front Porch Communities and Services  
303 N. Glenoaks Boulevard, Suite 1000  
Burbank, CA 91502-3234

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

Provider Name:  
CLAREMONT MANOR CARE CENTER

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:  
1821174467

OSHPD Facility No.:  
206196220

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	\$ 1,555,701	\$ 76.54
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 508,017	\$ 24.99
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 505,066	\$ 24.85
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 511,512	\$ 25.17
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 8,960	\$ 0.44
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,216	\$ 0.70
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 26,891	\$ 1.32
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 683,893	\$ 33.65
11	Cost of Routine Service/Audited Total Costs	\$ 3,790,975	\$ 3,814,256	\$ 187.66
12	Total Patient Days (Adj 6)	20,340	20,325	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 186.38	\$ 187.66	
14	Overpayments (Adj 7)	\$ 0	\$ (3,346)	
15	Medi-Cal Days (Adj 5)	12,501	11,288	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<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 MANOR CARE CENTER

**Fiscal Period:**  
APRIL 1, 2010 THROUGH MARCH 31, 2011

**Provider NPI:**  
1821174467

**OSHPD Facility No.:**  
206196220

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	
50	Total Patient Days (Adj )		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:**  
CLAREMONT MANOR CARE CENTER

**Fiscal Period:**  
APRIL 1, 2010 THROUGH MARCH 31, 2011

**Provider NPI:**  
1821174467

**OSHPD Facility No.:**  
206196220

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 54,285	\$ 54,285		
160	Activities	51,857		\$ 51,857	
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	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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	1,449,559	54,285	51,857	1,555,701
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>\$ 1,555,701</b>	<b>\$ 54,285</b>	<b>\$ 51,857</b>	<b>\$ 1,555,701</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
CLAREMONT MANOR CARE CENTER

Provider NPI:  
1821174467

OSHPD Facility Number:  
206196220

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 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	\$ 64,599	\$ 64,599										
010	Housekeeping	111,738	310	\$ 112,048									
060	Laundry and Linen	54,677	1,686	2,938	\$ 59,300								
065	Dietary	216,883	1,789	3,118	0	\$ 221,790							
155	Social Services	N/A	537	936	0	0	\$ 1,473						
160	Activities	N/A	3,731	6,502	0	0	0	\$ 10,233					
165	Administration	N/A	620	1,080	0	0	0	0		\$ 1,700	\$ 1,700		
166	Medical Records	40,297	0	0	0	0	0	0		40,297		\$ 40,297	
170	Inservice Education - Nursing	48,852	1,260	2,196	0	0	0	0	\$ 52,308				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		785	1,368	0	0	0	0	0	2,153	7	164	\$ 2,324
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		3,698	6,444	0	0	0	0	0	10,142	97	2,294	12,533
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,644	2,866	0	0	0	0	0	4,510	59	1,397	5,966
083	Speech Pathology		500	871	0	0	0	0	0	1,371	14	331	1,716
085	Pharmacy		521	907	0	0	0	0	0	1,428	69	1,630	3,126
090	Laboratory		0	0	0	0	0	0	0	0	5	117	121
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	5	118	123
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		46,541	81,114	59,300	221,790	1,473	10,233	52,308	472,759	1,427	33,831	508,017 *
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		979	1,707	0	0	0	0	0	2,686	18	417	3,121
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 537,046</b>	<b>\$ 64,599</b>	<b>\$ 112,048</b>	<b>\$ 59,300</b>	<b>\$ 221,790</b>	<b>\$ 1,473</b>	<b>\$ 10,233</b>	<b>\$ 52,308</b>	<b>\$ 495,049</b>	<b>\$ 1,700</b>	<b>\$ 40,297</b>	<b>\$ 537,046</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
CLAREMONT MANOR CARE CENTER

Provider NPI:  
1821174467

OSHPD Facility Number:  
206196220

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 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	\$ 128,617	\$ 128,617										
010	Housekeeping	14,114	617	\$ 14,731									
060	Laundry and Linen	10,649	3,356	386	\$ 14,391								
065	Dietary	291,696	3,562	410	0	\$ 295,668							
155	Social Services	930	1,069	123	0	0	\$ 2,122						
160	Activities	7,300	7,428	855	0	0	0	\$ 15,583					
165	Administration	N/A	1,234	142	0	0	0	0		\$ 1,376	\$ 1,376		
166	Medical Records	0	0	0	0	0	0	0		0		\$ -	
170	Inservice Education - Nursing	1,048	2,509	289	0	0	0	0	\$ 3,846				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	3,611	1,563	180	0	0	0	0	0	5,354	6	0	\$ 5,359
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	153,990	7,362	847	0	0	0	0	0	162,199	78	0	162,278
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	102,396	3,274	377	0	0	0	0	0	106,047	48	0	106,094
083	Speech Pathology	22,669	995	115	0	0	0	0	0	23,779	11	0	23,790
085	Pharmacy	139,414	1,036	119	0	0	0	0	0	140,570	56	0	140,625
090	Laboratory	10,498	0	0	0	0	0	0	0	10,498	4	0	10,502
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	10,597	0	0	0	0	0	0	0	10,597	4	0	10,601
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	68,975	92,662	10,664	14,391	295,668	2,122	15,583	3,846	503,911	1,155	0	505,066 *
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	23,654	1,949	224	0	0	0	0	0	25,828	14	0	25,842
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 990,158</b>	<b>\$ 128,617</b>	<b>\$ 14,731</b>	<b>\$ 14,391</b>	<b>\$ 295,668</b>	<b>\$ 2,122</b>	<b>\$ 15,583</b>	<b>\$ 3,846</b>	<b>\$ 988,782</b>	<b>\$ 1,376</b>	<b>\$ -</b>	<b>\$ 990,158</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
CLAREMONT MANOR CARE CENTER

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:  
1821174467

OSHPD Facility Number:  
206196220

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)	\$ 586,565	98%							
	Property Tax (line 40)	10,275	2%	\$ 596,840						
005	Plant Operations and Maintenance			5,596	\$ 5,596					
010	Housekeeping			2,836	27	\$ 2,863				
060	Laundry and Linen			15,428	146	75	\$ 15,649			
065	Dietary			16,373	155	80	0	\$ 16,608		
155	Social Services			4,916	47	24	0	0	\$ 4,986	
160	Activities			34,145	323	166	0	0	0	\$ 34,634
165	Administration			5,672	54	28	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			11,533	109	56	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			7,184	68	35	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			33,843	320	165	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			15,050	142	73	0	0	0	0
083	Speech Pathology			4,575	43	22	0	0	0	0
085	Pharmacy			4,764	45	23	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			425,963	4,032	2,072	15,649	16,608	4,986	34,634
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			8,962	85	44	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 596,840</b>	<b>100%</b>	<b>\$ 596,840</b>	<b>\$ 5,596</b>	<b>\$ 2,863</b>	<b>\$ 15,649</b>	<b>\$ 16,608</b>	<b>\$ 4,986</b>	<b>\$ 34,634</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
CLAREMONT MANOR CARE CENTER

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:  
1821174467

OSHPD Facility Number:  
206196220

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 98% Of Total	Property Tax 2% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 586,565	98%							
	Property Tax (line 40)	10,275	2%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 5,753	\$ 5,753				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 11,698						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	7,287	23	0	\$ 7,311	\$ 7,185	\$ 126
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	34,328	327	0	34,655	34,058	597
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	15,265	199	0	15,465	15,198	266
083	Speech Pathology			0	4,641	47	0	4,688	4,607	81
085	Pharmacy			0	4,833	233	0	5,065	4,978	87
090	Laboratory			0	0	17	0	17	16	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	17	0	17	17	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			11,698	515,643	4,830	0	520,473	511,512	8,960
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	9,090	60	0	9,150	8,992	158
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 596,840	100%	\$ 11,698	\$ 591,087	\$ 5,753	\$ -	\$ 596,840	\$ 586,565	\$ 10,275

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
CLAREMONT MANOR CARE CENTER

Provider NPI:  
1821174467

OSHPD Facility Number:  
206196220

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 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. 94% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ -												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	814,614												
	Total Costs Allocable as Administration	814,614	94%											
167	CDPH Licensing Fees	16,933	2%											
168	Professional Liability Insurance	32,031	4%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	863,578	100%						\$ 863,578					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 2,153	\$ 5,354	\$ 7,287	\$ 14,794	3,519	\$ 3,319	\$ 69	\$ 131	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	10,142	162,199	34,328	206,669	49,158	46,371	964	1,823	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	4,510	106,047	15,265	125,822	29,928	28,231	587	1,110	0	0
083	Speech Pathology			0	1,371	23,779	4,641	29,791	7,086	6,684	139	263	0	0
085	Pharmacy			0	1,428	140,570	4,833	146,830	34,925	32,945	685	1,295	0	0
090	Laboratory			0	0	10,498	0	10,498	2,497	2,355	49	93	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	10,597	0	10,597	2,521	2,378	49	93	0	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			1,555,701	472,759	503,911	515,643	3,048,014	725,000	683,893	14,216	26,891	0	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	2,686	25,828	9,090	37,604	8,944	8,437	175	332	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 863,578		\$ 1,555,701	\$ 495,049	\$ 988,782	\$ 591,087	\$ 3,630,619	\$ 863,578					
	Total Administrative Costs							\$ 863,578		\$ 814,614	\$ 16,933	\$ 32,031	\$ -	\$ -
	Unit Cost Multiplier							0.23785971						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 41,997	\$ 1,376	\$ 5,753	\$ 49,126							
	<b>TOTAL FACILITY COSTS</b>							\$ 4,543,323						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
CLAREMONT MANOR CARE CENTER

Provider NPI:  
1821174467

OSHPD Facility Number:  
206196220

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 4)	Plant Ops (SQ FT) 5 (Adjs 3,4)	Hskpng (SQ FT) 10 (Adjs 3,4)	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	148									
010	Housekeeping	75	75								
060	Laundry and Linen	408	408	408							
065	Dietary	433	433	433							
155	Social Services	130	130	130							
160	Activities	903	903	903							
165	Administration	150	150	150							
166	Medical Records										
170	Inservice Education - Nursing	305	305	305							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	190	190	190						14,794	14,794
077	Specialized Support Surfaces									0	0
080	Physical Therapy	895	895	895						206,669	206,669
081	Respiratory Therapy									0	0
082	Occupational Therapy	398	398	398						125,822	125,822
083	Speech Pathology	121	121	121						29,791	29,791
085	Pharmacy	126	126	126						146,830	146,830
090	Laboratory									10,498	10,498
095	Home Health Services									0	0
100	Other Ancillary Services									10,597	10,597
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	11,265	11,265	11,265	101,150	60,826	1,518,534	1,518,534	1,518,534	3,048,014	3,048,014
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	237	237	237						37,604	37,604
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	15,784	15,636	15,561	101,150	60,826	1,518,534	1,518,534	1,518,534	3,630,619	3,630,619
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 54,285 0.035748294	\$ 51,857 0.034149384			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 64,599 4.13142748	\$ 112,048 7.20055633	\$ 59,300 0.58626248	\$ 221,790 3.64629844	\$ 1,473 0.00097012	\$ 10,233 0.00673859	\$ 52,308 0.03444655	\$ 1,700 0.00046818	\$ 40,297 0.01109921
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 128,617 8.22569711	\$ 14,731 0.94665685	\$ 14,391 0.14227702	\$ 295,668 4.86087577	\$ 2,122 0.00139767	\$ 15,583 0.01026163	\$ 3,846 0.00253242	\$ 1,376 0.00037896	\$ - 0.00000000
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 596,840 37.81297517	\$ 5,596 0.35791253	\$ 2,863 0.18397382	\$ 15,649 0.15470869	\$ 16,608 0.27303546	\$ 4,986 0.00328352	\$ 34,634 0.02280781	\$ 11,698 0.00770364	\$ 5,753 0.00158464	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CLAREMONT MANOR CARE CENTER

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:  
1821174467

OSHPD Facility Number:  
206196220

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	\$ 43,688	\$ 0	\$ 43,688	(Sch 3)
005	.20-.39	Fringe Benefits	6200	20,911	0	20,911	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	128,617	0	128,617	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 193,216	\$ 0	\$ 193,216	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 73,988	\$ 0	\$ 73,988	(Sch 3)
010	.20-.39	Fringe Benefits	6300	37,750	0	37,750	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	14,114	0	14,114	(Sch 4)
010		Housekeeping - Total	6300	\$ 125,852	\$ 0	\$ 125,852	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 276,684	\$ 0	\$ 276,684	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	238,115	0	238,115	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	3,222	0	3,222	(Sch 5)
040		Property Taxes	7300	10,730	(455)	10,275	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	68,544	0	68,544	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 916,363	\$ (455)	\$ 915,908	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 34,522	\$ 0	\$ 34,522	(Sch 3)
060	.20-.39	Fringe Benefits	6400	20,155	0	20,155	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	10,649	0	10,649	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 65,326	\$ 0	\$ 65,326	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 158,479	\$ 0	\$ 158,479	(Sch 3)
065	.20-.39	Fringe Benefits	6500	58,404	0	58,404	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	291,696	0	291,696	(Sch 4)
065		Dietary - Total	6500	\$ 508,579	\$ 0	\$ 508,579	
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	3,611	0	3,611	(Sch 4)
075		Patient Supplies - Total	8100	\$ 3,611	\$ 0	\$ 3,611	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CLAREMONT MANOR CARE CENTER

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:  
1821174467

OSHPD Facility Number:  
206196220

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	153,990	0	153,990	(Sch 4)
080		Physical Therapy - Total	8200	\$ 153,990	\$ 0	\$ 153,990	
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	102,396	0	102,396	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 102,396	\$ 0	\$ 102,396	
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	22,669	0	22,669	(Sch 4)
083		Speech Pathology - Total	8280	\$ 22,669	\$ 0	\$ 22,669	
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	139,414	0	139,414	(Sch 4)
085		Pharmacy - Total	8300	\$ 139,414	\$ 0	\$ 139,414	
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	10,498	0	10,498	(Sch 4)
090		Laboratory - Total	8400	\$ 10,498	\$ 0	\$ 10,498	
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	10,597	0	10,597	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 10,597	\$ 0	\$ 10,597	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CLAREMONT MANOR CARE CENTER

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:  
1821174467

OSHPD Facility Number:  
206196220

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		\$ 443,175	\$ 0	\$ 443,175	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,106,947	\$ 0	\$ 1,106,947	(Sch 2)
105	.20-.39	Fringe Benefits	6110	336,899	0	336,899	(Sch 2)
105	.49	Agency Staff	6110	5,713	0	5,713	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	68,975	0	68,975	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,518,534	\$ 0	\$ 1,518,534	
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 MANOR CARE CENTER

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:  
1821174467

OSHPD Facility Number:  
206196220

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	23,654	0	23,654 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 23,654	\$ 0	\$ 23,654
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>		\$ 1,542,188	\$ 0	\$ 1,542,188
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 37,854	\$ 0	\$ 37,854 (Sch 2)
155	.20-.39	Fringe Benefits	6600	16,431	0	16,431 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	930	0	930 (Sch 4)
155		Social Services - Total	6600	\$ 55,215	\$ 0	\$ 55,215

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CLAREMONT MANOR CARE CENTER

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:  
1821174467

OSHPD Facility Number:  
206196220

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	\$ 41,644	\$ 0	\$ 41,644	(Sch 2)
160	.20-.39	Fringe Benefits	6700	10,213	0	10,213	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,300	0	7,300	(Sch 4)
160		Activities - Total	6700	\$ 59,157	\$ 0	\$ 59,157	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 195,746	\$ 0	\$ 195,746	(Sch 6)
165	.20-.39	Fringe Benefits	6900	80,169	0	80,169	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	538,699	0	538,699	(Sch 6)
165		Administration - Total	6900	\$ 814,614	\$ 0	\$ 814,614	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 31,622	\$ 0	\$ 31,622	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,675	0	8,675	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 40,297	\$ 0	\$ 40,297	
167		CDPH Licensing Fees	6900	\$ 16,933	\$ 0	\$ 16,933	(Sch 6)
168		Professional Liability Insurance	6900	\$ 32,031	\$ 0	\$ 32,031	(Sch 6)
169		Quality Assurance Fees	6900	\$	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 39,400	\$ 0	\$ 39,400	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,452	0	9,452	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,048	0	1,048	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 49,900	\$ 0	\$ 49,900	
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>		\$ 1,068,147	\$ 0	\$ 1,068,147	
200		<b>Total</b>		\$ 4,543,778	\$ (455)	\$ 4,543,323	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 173,099	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			Provider NPI		Adjustments
CLAREMONT MANOR CARE CENTER							APRIL 1, 2010 THROUGH MARCH 31, 2011			1821174467		7
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility 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	\$173,099	\$173,099

Provider Name							Fiscal Period	Provider NPI		Adjustments
CLAREMONT MANOR CARE CENTER							APRIL 1, 2010 THROUGH MARCH 31, 2011	1821174467		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENT TO REPORTED COSTS</u></b>										
2	10.5	040	4	8A-1	040	4	Property Taxes To adjust property tax expense to agree with the property tax bills. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$10,730	(\$455)	\$10,275

Provider Name							Fiscal Period	Provider NPI		Adjustments
CLAREMONT MANOR CARE CENTER							APRIL 1, 2010 THROUGH MARCH 31, 2011	1821174467		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>										
3	10.7	005	2, 3	7	005		Plant Operations and Maintenance (Square Feet)	148	(148)	0
	10.7	010	3	7	010		Housekeeping	75	(75)	0
	10.7	175	2	7	N/A		Total Statistics - Square Feet	15,629	(148)	15,481 *
	10.7	175	3	7	N/A		Total Statistics - Square Feet	15,629	(223)	15,406 *
							To adjust square footage statistics to conform to the audit report format. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			
4	10.7	170	1,2,3	7	170		Inservice Education - Nursing (Square Feet)	150	155	305
	10.7	175	1	7	N/A		Total Statistics - Square Feet	15,629	155	15,784
	10.7	175	2	7	N/A		Total Statistics - Square Feet	* 15,481	155	15,636
	10.7	175	3	7	N/A		Total Statistics - Square Feet	* 15,406	155	15,561
							To adjust square footage statistics to agree with the prior year audit report. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
CLAREMONT MANOR CARE CENTER							APRIL 1, 2010 THROUGH MARCH 31, 2011	1821174467		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>										
5	4.1	5	2	1	15	Medi-Cal Days of Service - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: April 1, 2010 through March 31, 2011 Payment Period: April 1, 2010 through May 24, 2013 Report Date: June 3, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	12,501	(1,213)	11,288	
6	11(2)	105	1	1	12	Total Patient Days of Service - Skilled Nursing Care To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	20,340	(15)	20,325	

Provider Name							Fiscal Period			Provider NPI		Adjustments
CLAREMONT MANOR CARE CENTER							APRIL 1, 2010 THROUGH MARCH 31, 2011			1821174467		7
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report				Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
7	Not Reported			1	14		Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1		\$0	\$3,346	\$3,346	