

**REPORT
ON THE
RATE SETTING AUDIT**

**FREMONT HEALTHCARE CENTER
FREMONT, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1366414906**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Kelly Ostrom
Auditors: Valentina Lukovtseva, Kristin Bone, Doug Evans, and Phil Perrone**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 27, 2013

Trish Kelly
Vice President of Reimbursement
Fundamental Administrative Services, LLC
920 Ridgebrook Road
Sparks, MD 21152

FREMONT HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1366414906
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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, patient days, and use of share of cost 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 \$71,961, 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.

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Sacramento at (916) 650-6994.

Original Signed By

Robert G.Kvick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
FREMONT HEALTHCARE CENTER

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

Provider NPI:
1366414906

OSHPD Facility No.:
206010797

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	\$ 4,459,611	\$ 114.93
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,082,004	\$ 27.88
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 727,043	\$ 18.74
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 548,008	\$ 14.12
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 28,771	\$ 0.74
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 22,485	\$ 0.58
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 9,952	\$ 0.26
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 407,479	\$ 10.50
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 926,578	\$ 23.88
11	Cost of Routine Service/Audited Total Costs	\$ 8,482,985.00	\$ 8,211,930	\$ 211.63
12	Total Patient Days (Adj 19)	38,802	38,803	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 218.62	\$ 211.63	
14	Overpayments (Adj 21-27)		\$ 71,961	
15	Medi-Cal Days (Adj 20)	27,753	27,294	
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:
FREMONT HEALTHCARE CENTER

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

Provider NPI:
1366414906

OSHPD Facility No.:
206010797

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)	\$	\$ 62,893	
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:
FREMONT HEALTHCARE CENTER

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

Provider NPI:
1366414906

OSHPD Facility No.:
206010797

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	\$ 104,201	\$ 104,201		
160	Activities	137,867		\$ 137,867	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	5,381	0	0	5,381
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	550,522	0	0	550,522
081	Respiratory Therapy	732	0	0	732
082	Occupational Therapy	292,835	0	0	292,835
083	Speech Pathology	56,835	0	0	56,835
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	3,328	0	0	3,328
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	4,220,136	103,085	136,390	4,459,611
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	47,438	1,116	1,477	50,031
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 5,419,275	\$ 104,201	\$ 137,867	\$ 5,419,275

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
FREMONT HEALTHCARE CENTER

Provider NPI:
1366414906

OSHPD Facility Number:
206010797

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	\$ 24,373	\$ 24,373										
010	Housekeeping	325,325	42	\$ 325,367									
060	Laundry and Linen	138,319	874	11,693	\$ 150,887								
065	Dietary	474,672	2,990	39,987	0	\$ 517,649							
155	Social Services	N/A	168	2,244	0	0	\$ 2,412						
160	Activities	N/A	467	6,239	0	0	0	\$ 6,705					
165	Administration	N/A	1,039	13,901	0	0	0	0		\$ 14,940	\$ 14,940		
166	Medical Records	83,501	566	7,570	0	0	0	0		91,638		\$ 91,638	
170	Inservice Education - Nursing	87,837	0	0	0	0	0	0	\$ 87,837				
ANCILLARY SERVICES													
075	Patient Supplies		194	2,590	0	0	0	0	0	2,784	110	677	\$ 3,571
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	135	831	966
080	Physical Therapy		1,023	13,682	0	0	0	0	0	14,705	1,183	7,257	23,145
081	Respiratory Therapy		0	0	0	0	0	0	0	0	25	154	179
082	Occupational Therapy		465	6,221	0	0	0	0	0	6,686	636	3,898	11,220
083	Speech Pathology		0	0	0	0	0	0	0	0	222	1,361	1,583
085	Pharmacy		190	2,536	0	0	0	0	0	2,725	636	3,900	7,262
090	Laboratory		0	0	0	0	0	0	0	0	58	355	413
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	98	603	701
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		16,352	218,669	150,887	517,649	2,386	6,634	86,896	999,472	11,569	70,963	1,082,004 *
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	26	72	941	1,038	89	543	1,670 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		3	36	0	0	0	0	0	39	8	51	99
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	170	1,045	1,215
	TOTAL	\$ 1,134,027	\$ 24,373	\$ 325,367	\$ 150,887	\$ 517,649	\$ 2,412	\$ 6,705	\$ 87,837	\$ 1,027,449	\$ 14,940	\$ 91,638	\$ 1,134,027

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
FREMONT HEALTHCARE CENTER

Provider NPI:
1366414906

OSHPD Facility Number:
206010797

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	\$ 235,905	\$ 235,905										
010	Housekeeping	28,566	409	\$ 28,975									
060	Laundry and Linen	17,581	8,463	1,041	\$ 27,086								
065	Dietary	294,495	28,942	3,561	0	\$ 326,998							
155	Social Services	0	1,624	200	0	0	\$ 1,824						
160	Activities	7,335	4,516	556	0	0	0	\$ 12,406					
165	Administration	N/A	10,061	1,238	0	0	0	0		\$ 11,299	\$ 11,299		
166	Medical Records	7,538	5,479	674	0	0	0	0		13,692		\$ 13,692	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	48,651	1,875	231	0	0	0	0	0	50,757	83	101	\$ 50,941
077	Specialized Support Surfaces	78,564	0	0	0	0	0	0	0	78,564	102	124	78,791
080	Physical Therapy	83,238	9,903	1,218	0	0	0	0	0	94,359	895	1,084	96,338
081	Respiratory Therapy	13,793	0	0	0	0	0	0	0	13,793	19	23	13,835
082	Occupational Therapy	51,952	4,502	554	0	0	0	0	0	57,008	481	582	58,071
083	Speech Pathology	71,872	0	0	0	0	0	0	0	71,872	168	203	72,243
085	Pharmacy	359,128	1,835	226	0	0	0	0	0	361,189	481	583	362,253
090	Laboratory	33,552	0	0	0	0	0	0	0	33,552	44	53	33,649
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	53,708	0	0	0	0	0	0	0	53,708	74	90	53,872
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	161,787	158,269	19,473	27,086	326,998	1,804	12,273	0	707,691	8,750	10,603	727,043 *
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	20	133	0	152	67	81	301 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	4,720	26	3	0	0	0	0	0	4,750	6	8	4,764
145	Other Nonreimbursable	98,783	0	0	0	0	0	0	0	98,783	129	156	99,068
	TOTAL	\$ 1,651,168	\$ 235,905	\$ 28,975	\$ 27,086	\$ 326,998	\$ 1,824	\$ 12,406	\$ -	\$ 1,626,178	\$ 11,299	\$ 13,692	\$ 1,651,168

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
FREMONT HEALTHCARE CENTER

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

Provider NPI:
1366414906

OSHPD Facility Number:
206010797

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
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 603,668	95%							
	Property Tax (line 40)	31,693	5%	\$ 635,361						
005	Plant Operations and Maintenance			8,006	\$ 8,006					
010	Housekeeping			1,088	14	\$ 1,102				
060	Laundry and Linen			22,507	287	40	\$ 22,834			
065	Dietary			76,967	982	135	0	\$ 78,084		
155	Social Services			4,319	55	8	0	0	\$ 4,382	
160	Activities			12,008	153	21	0	0	0	\$ 12,183
165	Administration			26,756	341	47	0	0	0	0
166	Medical Records			14,572	186	26	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,986	64	9	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			26,334	336	46	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			11,973	153	21	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			4,881	62	9	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			420,894	5,371	741	22,834	78,084	4,335	12,052
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	47	130
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			70	1	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 635,361	100%	\$ 635,361	\$ 8,006	\$ 1,102	\$ 22,834	\$ 78,084	\$ 4,382	\$ 12,183

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
FREMONT HEALTHCARE CENTER

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

Provider NPI:
1366414906

OSHPD Facility Number:
206010797

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 95% Of Total	Property Tax 5% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 603,668	95%							
	Property Tax (line 40)	31,693	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 27,144	\$ 27,144				
166	Medical Records				14,783		\$ 14,783			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	5,058	200	109	\$ 5,368	\$ 5,100	\$ 268
077	Specialized Support Surfaces			0	0	246	134	380	361	19
080	Physical Therapy			0	26,717	2,150	1,171	30,037	28,539	1,498
081	Respiratory Therapy			0	0	45	25	70	67	4
082	Occupational Therapy			0	12,147	1,155	629	13,931	13,236	695
083	Speech Pathology			0	0	403	220	623	592	31
085	Pharmacy			0	4,952	1,155	629	6,736	6,400	336
090	Laboratory			0	0	105	57	162	154	8
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	179	97	276	262	14
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			0	544,311	21,020	11,448	576,779	548,008	28,771 *
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	177	161	88	426	405	21 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	71	15	8	95	90	5
145	Other Nonreimbursable			0	0	309	169	478	454	24
	TOTAL	\$ 635,361	100%	\$ -	\$ 593,433	\$ 27,144	\$ 14,783	\$ 635,361	\$ 603,668	\$ 31,693

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
FREMONT HEALTHCARE CENTER

Provider NPI:
1366414906

OSHPD Facility Number:
206010797

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. 68% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 1% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 36,451												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,160,082												
	Total Costs Allocable as Administration	1,196,533	68%											
167	CDPH Licensing Fees	29,036	2%											
168	Professional Liability Insurance	12,851	1%											
169	Quality Assurance Fees	526,196	30%											
174	Caregiver Training	0	0%											
	Total	1,764,616	100%						\$ 1,764,616					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 5,381	\$ 2,784	\$ 50,757	\$ 5,058	\$ 63,980	13,027	\$ 8,834	\$ 214	\$ 95	\$ 3,885	\$ -
077	Specialized Support Surfaces			0	0	78,564	0	78,564	15,997	10,847	263	116	4,770	0
080	Physical Therapy			550,522	14,705	94,359	26,717	686,302	139,743	94,756	2,299	1,018	41,670	0
081	Respiratory Therapy			732	0	13,793	0	14,525	2,958	2,005	49	22	882	0
082	Occupational Therapy			292,835	6,686	57,008	12,147	368,676	75,069	50,902	1,235	547	22,385	0
083	Speech Pathology			56,835	0	71,872	0	128,707	26,207	17,770	431	191	7,815	0
085	Pharmacy			0	2,725	361,189	4,952	368,866	75,107	50,928	1,236	547	22,397	0
090	Laboratory			0	0	33,552	0	33,552	6,832	4,632	112	50	2,037	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			3,328	0	53,708	0	57,036	11,614	7,875	191	85	3,463	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			4,459,611	999,472	707,691	544,311	6,711,085	1,366,493	926,578	22,485	9,952	407,479	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			50,031	1,038	152	177	51,399	10,466	7,096	172	76	3,121	0*
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	39	4,750	71	4,860	990	671	16	7	295	0
145	Other Nonreimbursable			0	0	98,783	0	98,783	20,114	13,639	331	146	5,998	0
	SUBTOTAL	\$ 1,764,616		\$ 5,419,275	\$ 1,027,449	\$ 1,626,178	\$ 593,433	\$ 8,666,335	\$ 1,764,616					
	Total Administrative Costs							\$ 1,764,616		\$ 1,196,533	\$ 29,036	\$ 12,851	\$ 526,196	\$ -
	Unit Cost Multiplier							0.20361732						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 106,578	\$ 24,990	\$ 41,928	\$ 173,496							
	TOTAL FACILITY COSTS							\$ 10,604,447						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
FREMONT HEALTHCARE CENTER

Provider NPI:
1366414906

OSHPD Facility Number:
206010797

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 18)	Plant Ops (SQ FT) 5 (Adj 18)	Hskpng (SQ FT) 10 (Adj 18)	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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	228									
010	Housekeeping	31	31								
060	Laundry and Linen	641	641	641							
065	Dietary	2,192	2,192	2,192							
155	Social Services	123	123	123							
160	Activities	342	342	342							
165	Administration	762	762	762							
166	Medical Records	415	415	415							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	142	142	142						63,980	63,980
077	Specialized Support Surfaces									78,564	78,564
080	Physical Therapy	750	750	750						686,302	686,302
081	Respiratory Therapy									14,525	14,525
082	Occupational Therapy	341	341	341						368,676	368,676
083	Speech Pathology									128,707	128,707
085	Pharmacy	139	139	139						368,866	368,866
090	Laboratory									33,552	33,552
095	Home Health Services									0	0
100	Other Ancillary Services									57,036	57,036
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,987	11,987	11,987	379,560	113,868	4,381,923	4,381,923	4,381,923	6,711,085	6,711,085
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						47,438	47,438	47,438	51,399	51,399
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	2	2	2						4,860	4,860
145	Other Nonreimbursable									98,783	98,783
	TOTAL STATISTICS	18,095	17,867	17,836	379,560	113,868	4,429,361	4,429,361	4,429,361	8,666,335	8,666,335
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 104,201 0.023525064	\$ 137,867 0.031125709			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 24,373 1.36413500	\$ 325,367 18.24216686	\$ 150,887 0.39753040	\$ 517,649 4.54604466	\$ 2,412 0.00054445	\$ 6,705 0.00151384	\$ 87,837 0.01983063	\$ 14,940 0.00172391	\$ 91,638 0.01057398
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 235,905 13.20339173	\$ 28,975 1.62454054	\$ 27,086 0.07136080	\$ 326,998 2.87172715	\$ 1,824 0.00041176	\$ 12,406 0.00280089	\$ - 0.00000000	\$ 11,299 0.00130377	\$ 13,692 0.00157986
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 635,361 35.11251727	\$ 8,006 0.44806929	\$ 1,102 0.06180636	\$ 22,834 0.06015901	\$ 78,084 0.68574389	\$ 4,382 0.00098921	\$ 12,183 0.00275048	\$ - 0.00000000	\$ 27,144 0.00313215	\$ 14,783 0.00170583

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
FREMONT HEALTHCARE CENTER

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

Provider NPI:
1366414906

OSHPD Facility Number:
206010797

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	\$ 18,559	\$ 0	\$ 18,559	(Sch 3)
005	.20-.39	Fringe Benefits	6200	5,814	0	5,814	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	237,512	(1,607)	235,905	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 261,885	\$ (1,607)	\$ 260,278	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 242,245	\$ 0	\$ 242,245	(Sch 3)
010	.20-.39	Fringe Benefits	6300	83,080	0	83,080	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	28,566	0	28,566	(Sch 4)
010		Housekeeping - Total	6300	\$ 353,891	\$ 0	\$ 353,891	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 173	\$ 512	\$ 685	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	23,126	0	23,126	(Sch 5)
025		Depreciation: Equipment	7140	24,352	0	24,352	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	544,747	10,758	555,505	(Sch 5)
040		Property Taxes	7300	31,693	0	31,693	(Sch 5)
045		Property Insurance	7400	36,451	0	36,451	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,276,318	\$ 9,663	\$ 1,285,981	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 102,948	\$ 0	\$ 102,948	(Sch 3)
060	.20-.39	Fringe Benefits	6400	35,371	0	35,371	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,581	0	17,581	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 155,900	\$ 0	\$ 155,900	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 350,679	\$ 0	\$ 350,679	(Sch 3)
065	.20-.39	Fringe Benefits	6500	123,993	0	123,993	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	294,495	0	294,495	(Sch 4)
065		Dietary - Total	6500	\$ 769,167	\$ 0	\$ 769,167	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 4,744	\$ 4,744	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	637	637	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	48,651	0	48,651	(Sch 4)
075		Patient Supplies - Total	8100	\$ 48,651	\$ 5,381	\$ 54,032	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	70,740	7,824	78,564	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 70,740	\$ 7,824	\$ 78,564	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

FREMONT HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1366414906

OSHPD Facility Number:

206010797

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	\$ 394,053	\$ 3,825	\$ 397,878	(Sch 2)
080	.20-.39	Fringe Benefits	8200	152,009	635	152,644	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	83,238	0	83,238	(Sch 4)
080		Physical Therapy - Total	8200	\$ 629,300	\$ 4,460	\$ 633,760	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 645	\$ 645	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	87	87	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	13,793	0	13,793	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 13,793	\$ 732	\$ 14,525	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 213,202	\$ 0	\$ 213,202	(Sch 2)
082	.20-.39	Fringe Benefits	8250	79,633	0	79,633	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	51,952	0	51,952	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 344,787	\$ 0	\$ 344,787	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 42,930	\$ 0	\$ 42,930	(Sch 2)
083	.20-.39	Fringe Benefits	8280	13,905	0	13,905	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	71,872	0	71,872	(Sch 4)
083		Speech Pathology - Total	8280	\$ 128,707	\$ 0	\$ 128,707	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	359,128	0	359,128	(Sch 4)
085		Pharmacy - Total	8300	\$ 359,128	\$ 0	\$ 359,128	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	33,552	0	33,552	(Sch 4)
090		Laboratory - Total	8400	\$ 33,552	\$ 0	\$ 33,552	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	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	\$ 2,934	\$ 2,934	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	394	394	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	52,419	1,289	53,708	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 52,419	\$ 4,617	\$ 57,036	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
FREMONT HEALTHCARE CENTER

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

Provider NPI:
1366414906

OSHPD Facility Number:
206010797

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,681,077	\$ 23,014	\$ 1,704,091	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,131,686	\$ (30,025)	\$ 3,101,661	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,121,298	(2,823)	1,118,475	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	167,796	(6,009)	161,787	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,420,780	\$ (38,857)	\$ 4,381,923	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	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	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
FREMONT HEALTHCARE CENTER

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

Provider NPI:
1366414906

OSHPD Facility Number:
206010797

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 2,409	\$ 1,078	\$ 3,487
135	.20-.39	Fringe Benefits	6190	593	145	738
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	43,213	0	43,213
135		Other Routine Services - Total	6190	\$ 46,215	\$ 1,223	\$ 47,438
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	4,720	0	4,720
140		Beauty and Barber - Total	8900	\$ 4,720	\$ 0	\$ 4,720
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	98,783	0	98,783
145		Other Nonreimbursable - Total	9100	\$ 98,783	\$ 0	\$ 98,783
146		Subtotal 105 - 145		\$ 4,570,498	\$ (37,634)	\$ 4,532,864
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 75,157	\$ 0	\$ 75,157
155	.20-.39	Fringe Benefits	6600	29,044	0	29,044
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	0	0	0
155		Social Services - Total	6600	\$ 104,201	\$ 0	\$ 104,201

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
FREMONT HEALTHCARE CENTER

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

Provider NPI:
1366414906

OSHPD Facility Number:
206010797

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	\$ 100,157	\$ 0	\$ 100,157	(Sch 2)
160	.20-.39	Fringe Benefits	6700	37,710	0	37,710	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,335	0	7,335	(Sch 4)
160		Activities - Total	6700	\$ 145,202	\$ 0	\$ 145,202	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 293,628	\$ 0	\$ 293,628	(Sch 6)
165	.20-.39	Fringe Benefits	6900	153,664	0	153,664	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,029,964	(317,174)	712,790	(Sch 6)
165		Administration - Total	6900	\$ 1,477,256	\$ (317,174)	\$ 1,160,082	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 74,917	\$ 0	\$ 74,917	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,584	0	8,584	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,538	0	7,538	(Sch 4)
166		Medical Records - Total	6900	\$ 91,039	\$ 0	\$ 91,039	
167		CDPH Licensing Fees	6900	\$ (2,190)	\$ 31,226	\$ 29,036	(Sch 6)
168		Professional Liability Insurance	6900	\$ 12,851	\$ 0	\$ 12,851	(Sch 6)
169		Quality Assurance Fees	6900	\$ 526,196	\$ 0	\$ 526,196	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 66,296	\$ 0	\$ 66,296	(Sch 3)
170	.20-.39	Fringe Benefits	6800	21,541	0	21,541	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 87,837	\$ 0	\$ 87,837	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,442,392	\$ (285,948)	\$ 2,156,444	
200		Total		\$ 10,895,352	\$ (290,905)	\$ 10,604,447	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 528,629	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
FREMONT HEALTHCARE CENTER

Provider NPI:
1366414906

OSHPD Facility Number:
206010797

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

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>(900)</u>	<u>(9,000)</u>	<u>(449)</u>	<u>(359)</u>	<u>(94,267)</u>	<u>(185,930)</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
FREMONT HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1366414906		27
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>												
1A	Not Reported			8	210	4	Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$528,629	\$528,629

Provider Name							Fiscal Period	Provider NPI		Adjustments
FREMONT HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1366414906		27
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>RECLASSIFICATIONS OF REPORTED COSTS</u>										
1B	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$237,512	(\$900)	\$236,612 *
	10.5	035	4	8A-1	035	4	Leases and Rentals	544,747	900	545,647 *
							To reclassify Access Information Management 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			
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	* \$236,612	(\$707)	\$235,905
	10.5	035	4	8A-1	035	4	Leases and Rentals	* 545,647	707	546,354 *
							To reclassify Mobile Mini 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			
3	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	\$173	\$512	\$685
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,029,964	(512)	1,029,452 *
							To reverse the provider's depreciation adjustment. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
4	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$546,354	\$3,758	\$550,112 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,029,452	(3,758)	1,025,694 *
							To reclassify Access Information Management 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			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
FREMONT HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1366414906	27		
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
5	10.5	035	4	8A-1	035	4	Leases and Rentals	*	\$550,112	\$606	\$550,718 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	1,025,694	(606)	1,025,088 *
							To reclassify Casamba software charge for proper cost determination 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W & I Code 14126.023				
6	10.5	035	4	8A-1	035	4	Leases and Rentals	*	\$550,718	\$773	\$551,491 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	1,025,088	(773)	1,024,315 *
							To reclassify DocuTech software charge for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W & I Code 14126.023				
7	10.5	035	4	8A-1	035	4	Leases and Rentals	*	\$551,491	\$4,014	\$555,505
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	1,024,315	(4,014)	1,020,301 *
							To reclassify MDI Achieve software charge for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W & I Code 14126.023				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
FREMONT HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1366414906		27	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
8	10.5	075	1	8A-1	075	1	Patient Supplies - Salaries and Wages	\$0	\$4,744	\$4,744	
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	0	637	637	
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces	70,740	7,824	78,564	
	10.5	080	1	8A-1	080	1	Physical Therapy - Salaries and Wages	394,053	4,725	398,778 *	
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits	152,009	635	152,644	
	10.5	081	1	8A-1	081	1	Respiratory Therapy - Salaries and Wages	0	645	645	
	10.5	081	2	8A-1	081	2	Respiratory Therapy - Fringe Benefits	0	87	87	
	10.5	100	1	8A-1	100	1	Other Ancillary Services - Salaries and Wages	0	2,934	2,934	
	10.5	100	2	8A-1	100	2	Other Ancillary Services - Fringe Benefits	0	394	394	
	10.5	135	1	8A-1	135	1	Other Routine Services - Salaries and Wages	2,409	1,078	3,487	
	10.5	135	2	8A-1	135	2	Other Routine Services - Fringe Benefits	593	145	738	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	3,131,686	(21,025)	3,110,661 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	1,121,298	(2,823)	1,118,475	
							To reclassify central supplies wages and benefits to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2302.4, 2302.8, and 2306				
9	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$52,419	\$6,009	\$58,428 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	167,796	(6,009)	161,787	
							To reclassify medical equipment expenses from Skilled Nursing to an ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8 and 2203.2				
10	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	* \$58,428	(\$4,720)	\$53,708	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,020,301	4,720	1,025,021 *	
							To adjust the provider's reclassification of Beauty and Barber costs to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
FREMONT HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1366414906		27
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
11	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,025,021	(\$31,226)	\$993,795 *
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To reclassify CDPH Licensing Fees to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8		(2,190)	31,226	29,036

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
FREMONT HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1366414906		27	
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>ADJUSTMENTS TO REPORTED COSTS</u>											
12	10.5	080	1	8A-1	080	1	Physical Therapy - Salaries and Wages To eliminate commission expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$398,778	(\$900)	\$397,878
13	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages To reconcile the reported expenses to agree with the provider's records and bonus policies. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$3,110,661	(\$9,000)	\$3,101,661
14	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate meals and entertainment expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$993,795		
15							To eliminate On Hold Marketing cost not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3, 2136, and 2136.2			(359)	
16							To adjust reported home office costs to agree with the Fundamental Administrative Services, LLC Home Office Audit Report for fiscal period ended December 31, 2011 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			(94,267)	
17							To adjust reported home office costs to agree with the Mariner Home Office Audit Report for fiscal period ended December 31, 2011 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			(185,930) (\$281,005)	\$712,790

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
FREMONT HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1366414906		27
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 REPORTED STATISTICS</u>											
18	10.7	075	1,2,3	7	075	N/A	Patient Supplies (Square Feet)	0	142	142	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	43	96	139	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	11,804	183	11,987	
	10.7	165	1,2,3	7	165	N/A	Administration	552	210	762	
	10.7	175	1	7	N/A	N/A	Total Statistics Capital - Square Feet	17,464	631	18,095	
	10.7	175	2	7	N/A	N/A	Total Statistics Plant Operations - Square Feet	17,236	631	17,867	
	10.7	175	3	7	N/A	N/A	Total Statistics Housekeeping - Square Feet	17,205	631	17,836	
							To include square feet statistics to agree with the filed Medicare cost report and for compliance with AB1629 requirements. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14126.023 / CCR Title 22, Section 97019				

Provider Name							Fiscal Period		Provider NPI		Adjustments
FREMONT HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1366414906		27
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>											
19	4.1	70	6	1	12	N/A	Patient Days 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	38,802	1	38,803	
20	4.1	70	2	1	15	N/A	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 30, 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	27,753	(459)	27,294	

Provider Name							Fiscal Period			Provider NPI		Adjustments
FREMONT HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1366414906		27
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>ADJUSTMENTS TO OTHER MATTERS</u>												
21	Not Reported			1	14	N/A	Overpayments	\$0				
							To recover outstanding Medi-Cal credit balances provider has agreed to return to the State. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$35,904			
22							To recover outstanding Medi-Cal credit balances due to insufficient documentation overpayment was returned to State. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		17,833			
23							To recover Medi-Cal share of cost overpayments due to insufficient documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51476 W&I Code 14124.2(b)		3,152			
24							To recover Medi-Cal share of cost overpayments due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51476 W&I Code 14124.2(b)		12,860			
25							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		1,831 \$71,580	\$71,580 *		
*Balance carried forward from prior/to subsequent adjustments												

Provider Name							Fiscal Period			Provider NPI		Adjustments
FREMONT HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1366414906		27
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>ADJUSTMENTS TO OTHER MATTERS</u>												
26	Not Reported			1	14	N/A	Overpayments		*	\$71,580		
							To recover Medi-Cal overpayments due to insufficient documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51476 W&I Code 14124.2(b)				\$285	
27							To recover overpayments for supplies included in the Medi-Cal per diem. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761, 51511, and 51458.1				96 \$381	\$71,961

*Balance carried forward from prior/to subsequent adjustments