

**REPORT  
ON THE  
RATE SETTING AUDIT  
MONTCLAIR MANOR CARE CENTER  
MONTCLAIR, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1689661357  
FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli  
Audit Supervisor: Celia Aviña  
Auditor: Tatevik Parsamyan**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 7, 2013

Diana Deng  
Finance Manager  
Eva Care Group, LLC  
1937 Pontius Avenue  
Los Angeles, CA 90025

MONTCLAIR MANOR CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1689661357  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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.

Diana Deng  
Page 2

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—Burbank at (818) 295-2620.

**Original Signed By**

Daniel J. Giardinelli, Chief  
Audits Section—Burbank  
Financial Audits Branch

Certified

cc: Tiffany Karlin, CEO  
Accurate Business Results, LLC  
4541 East Anaheim Street  
Long Beach, CA 90804

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

Provider Name:  
Montclair Manor Care Center

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

Provider NPI:  
1689661357

OSHPD Facility No.:  
206361265

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	\$ 1,243,673	\$ 67.64
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 425,816	\$ 23.16
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 436,265	\$ 23.73
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 260,630	\$ 14.17
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 12,990	\$ 0.71
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 15,405	\$ 0.84
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 72,038	\$ 3.92
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 219,606	\$ 11.94
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 386,880	\$ 21.04
11	Cost of Routine Service/Audited Total Costs	\$ 3,126,888	\$ 3,073,304	\$ 167.14
12	Total Patient Days (Adj )	18,388	18,388	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 170.05	\$ 167.14	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 5 )	16,494	16,358	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj )	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj )	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$ 0	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
Montclair Manor Care Center

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

**Provider NPI:**  
1689661357

**OSHPD Facility No.:**  
206361265

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

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
Montclair Manor Care Center

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

Provider NPI:  
1689661357

OSHPD Facility No.:  
206361265

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 35,644	\$ 35,644		
160	Activities	26,291		\$ 26,291	
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	130,779	0	0	130,779
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	103,886	0	0	103,886
083	Speech Pathology	16,889	0	0	16,889
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	1,181,738	35,644	26,291	1,243,673 *
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>\$ 1,495,227</b>	<b>\$ 35,644</b>	<b>\$ 26,291</b>	<b>\$ 1,495,227</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
Montclair Manor Care Center

Provider NPI:  
1689661357

OSHPD Facility Number:  
206361265

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 65,043	\$ 65,043										
010	Housekeeping	57,499	637	\$ 58,136									
060	Laundry and Linen	58,112	3,605	3,254	\$ 64,972								
065	Dietary	201,284	11,411	10,300	0	\$ 222,996							
155	Social Services	N/A	83	75	0	0	\$ 158						
160	Activities	N/A	3,322	2,998	0	0	0	\$ 6,320					
165	Administration	N/A	1,038	937	0	0	0	0		\$ 1,975	\$ 1,975		
166	Medical Records	36,506	1,322	1,193	0	0	0	0		39,021		\$ 39,021	
170	Inservice Education - Nursing	18,545	1,246	1,124	0	0	0	0	\$ 20,915				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		187	169	0	0	0	0	0	355	1	24	\$ 380
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		948	856	0	0	0	0	0	1,804	104	2,050	3,958
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		484	437	0	0	0	0	0	922	81	1,595	2,597
083	Speech Pathology		0	0	0	0	0	0	0	0	13	249	262
085	Pharmacy		817	737	0	0	0	0	0	1,554	29	571	2,153
090	Laboratory		0	0	0	0	0	0	0	0	3	59	62
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	3	54	57
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		39,120	35,311	64,972	222,996	158	6,320	20,915	389,792	1,735	34,289	425,816 *
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		824	743	0	0	0	0	0	1,567	7	131	1,704
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 436,989</b>	<b>\$ 65,043</b>	<b>\$ 58,136</b>	<b>\$ 64,972</b>	<b>\$ 222,996</b>	<b>\$ 158</b>	<b>\$ 6,320</b>	<b>\$ 20,915</b>	<b>\$ 395,993</b>	<b>\$ 1,975</b>	<b>\$ 39,021</b>	<b>\$ 436,989</b>

\* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR**

**Provider Name:**  
Montclair Manor Care Center

**Provider NPI:**  
1689661357

**OSHPD Facility Number:**  
206361265

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 129,327	\$ 129,327										
010	Housekeeping	11,116	1,266	\$ 12,382									
060	Laundry and Linen	12,217	7,169	693	\$ 20,079								
065	Dietary	122,607	22,690	2,194	0	\$ 147,490							
155	Social Services	660	165	16	0	0	\$ 841						
160	Activities	3,512	6,605	639	0	0	0	\$ 10,755					
165	Administration	N/A	2,064	200	0	0	0	0		\$ 2,264	\$ 2,264		
166	Medical Records	7,290	2,628	254	0	0	0	0		10,172		\$ 10,172	
170	Inservice Education - Nursing	0	2,477	239	0	0	0	0	\$ 2,716				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	0	372	36	0	0	0	0	0	407	1	6	\$ 415
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	1,885	182	0	0	0	0	0	2,067	119	534	2,721
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	963	93	0	0	0	0	0	1,056	93	416	1,565
083	Speech Pathology	0	0	0	0	0	0	0	0	0	14	65	79
085	Pharmacy	31,648	1,624	157	0	0	0	0	0	33,429	33	149	33,610
090	Laboratory	4,003	0	0	0	0	0	0	0	4,003	3	15	4,022
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	3,646	0	0	0	0	0	0	0	3,646	3	14	3,663
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	158,152	77,783	7,521	20,079	147,490	841	10,755	2,716	425,338	1,989	8,939	436,265 *
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	1,800	1,637	158	0	0	0	0	0	3,596	8	34	3,637
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 485,978</b>	<b>\$ 129,327</b>	<b>\$ 12,382</b>	<b>\$ 20,079</b>	<b>\$ 147,490</b>	<b>\$ 841</b>	<b>\$ 10,755</b>	<b>\$ 2,716</b>	<b>\$ 473,542</b>	<b>\$ 2,264</b>	<b>\$ 10,172</b>	<b>\$ 485,978</b>

(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
Montclair Manor Care Center

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

Provider NPI:  
1689661357

OSHPD Facility Number:  
206361265

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)	\$ 275,814	95%							
	Property Tax (line 40)	13,747	5%	\$ 289,561						
005	Plant Operations and Maintenance			7,969	\$ 7,969					
010	Housekeeping			2,756	78	\$ 2,834				
060	Laundry and Linen			15,609	442	159	\$ 16,209			
065	Dietary			49,404	1,398	502	0	\$ 51,304		
155	Social Services			360	10	4	0	0	\$ 373	
160	Activities			14,381	407	146	0	0	0	\$ 14,934
165	Administration			4,494	127	46	0	0	0	0
166	Medical Records			5,722	162	58	0	0	0	0
170	Inservice Education - Nursing			5,393	153	55	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			809	23	8	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,104	116	42	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,097	59	21	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			3,535	100	36	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			169,362	4,793	1,722	16,209	51,304	373	14,934
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			3,565	101	36	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 289,561</b>	<b>100%</b>	<b>\$ 289,561</b>	<b>\$ 7,969</b>	<b>\$ 2,834</b>	<b>\$ 16,209</b>	<b>\$ 51,304</b>	<b>\$ 373</b>	<b>\$ 14,934</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
Montclair Manor Care Center

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

Provider NPI:  
1689661357

OSHPD Facility Number:  
206361265

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
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 275,814	95%							
	Property Tax (line 40)	13,747	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 4,667	\$ 4,667				
166	Medical Records				5,942		\$ 5,942			
170	Inservice Education - Nursing			\$ 5,600						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	840	3	4	\$ 846	\$ 806	\$ 40
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	4,262	245	312	4,820	4,591	229
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,178	191	243	2,611	2,487	124
083	Speech Pathology			0	0	30	38	68	65	3
085	Pharmacy			0	3,671	68	87	3,826	3,645	182
090	Laboratory			0	0	7	9	16	15	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	6	8	15	14	1
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			5,600	264,298	4,101	5,222	273,621	260,630	12,990
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	3,702	16	20	3,738	3,560	177
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 289,561	100%	\$ 5,600	\$ 278,952	\$ 4,667	\$ 5,942	\$ 289,561	\$ 275,814	\$ 13,747

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
Montclair Manor Care Center

Provider NPI:  
1689661357

OSHPD Facility Number:  
206361265

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. 56% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 2,743												
055	Interest - Other	4,415												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	433,116												
	Total Costs Allocable as Administration	440,274	56%											
167	CDPH Licensing Fees	17,531	2%											
168	Professional Liability Insurance	81,980	10%											
169	Quality Assurance Fees	249,914	32%											
174	Caregiver Training	0	0%											
	Total	789,699	100%						\$ 789,699					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 355	\$ 407	\$ 840	\$ 1,603	479	\$ 267	\$ 11	\$ 50	\$ 152	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			130,779	1,804	2,067	4,262	138,913	41,494	23,134	921	4,308	13,132	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			103,886	922	1,056	2,178	108,042	32,273	17,993	716	3,350	10,213	0
083	Speech Pathology			16,889	0	0	0	16,889	5,045	2,813	112	524	1,597	0
085	Pharmacy			0	1,554	33,429	3,671	38,654	11,546	6,437	256	1,199	3,654	0
090	Laboratory			0	0	4,003	0	4,003	1,196	667	27	124	378	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	3,646	0	3,646	1,089	607	24	113	345	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			1,243,673	389,792	425,338	264,298	2,323,100	693,929	386,880	15,405	72,038	219,606	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,567	3,596	3,702	8,865	2,648	1,476	59	275	838	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 789,699		\$ 1,495,227	\$ 395,993	\$ 473,542	\$ 278,952	\$ 2,643,714	\$ 789,699					
	Total Administrative Costs							\$ 789,699		\$ 440,274	\$ 17,531	\$ 81,980	\$ 249,914	\$ -
	Unit Cost Multiplier							0.29870816						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 40,996	\$ 12,436	\$ 10,609	\$ 64,041							
	<b>TOTAL FACILITY COSTS</b>							\$ 3,497,454						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
Montclair Manor Care Center

Provider NPI:  
1689661357

OSHPD Facility Number:  
206361265

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 4)	Plant Ops (SQ FT) 5 (Adj 3,4)	Hskpng (SQ FT) 10 (Adj 3,4)	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	266									
010	Housekeeping	92	92								
060	Laundry and Linen	521	521	521							
065	Dietary	1,649	1,649	1,649							
155	Social Services	12	12	12							
160	Activities	480	480	480							
165	Administration	150	150	150							
166	Medical Records	191	191	191							
170	Inservice Education - Nursing	180	180	180							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	27	27	27						1,603	1,603
077	Specialized Support Surfaces	0	0	0						0	0
080	Physical Therapy	137	137	137						138,913	138,913
081	Respiratory Therapy	0	0	0						0	0
082	Occupational Therapy	70	70	70						108,042	108,042
083	Speech Pathology	0	0	0						16,889	16,889
085	Pharmacy	118	118	118						38,654	38,654
090	Laboratory	0	0	0						4,003	4,003
095	Home Health Services	0	0	0						0	0
100	Other Ancillary Services	0	0	0						3,646	3,646
101	Subacute Care Ancillary Services	0	0	0						0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0						0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	5,653	5,653	5,653	89,865	53,919	1,339,890	1,339,890	1,339,890	2,323,100	2,323,100
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care	0	0	0	0	0				0	0
140	Beauty and Barber	119	119	119	0	0				8,865	8,865
145	Other Nonreimbursable	0	0	0	0	0				0	0
	<b>TOTAL STATISTICS</b>	<b>9,665</b>	<b>9,399</b>	<b>9,307</b>	<b>89,865</b>	<b>53,919</b>	<b>1,339,890</b>	<b>1,339,890</b>	<b>1,339,890</b>	<b>2,643,714</b>	<b>2,643,714</b>
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 35,644 0.026602184	\$ 26,291 0.01962176			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 65,043 6.92020428	\$ 58,136 6.24644448	\$ 64,972 0.72299365	\$ 222,996 4.13575556	\$ 158 0.00011792	\$ 6,320 0.00471680	\$ 20,915 0.01560949	\$ 1,975 0.00074705	\$ 39,021 0.01475985
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 129,327 13.75965528	\$ 12,382 1.33038447	\$ 20,079 0.22343416	\$ 147,490 2.73540822	\$ 841 0.00062772	\$ 10,755 0.00802694	\$ 2,716 0.00202719	\$ 2,264 0.00085618	\$ 10,172 0.00384769
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 289,561 29.95975168	\$ 7,969 0.84788743	\$ 2,834 0.30453452	\$ 16,209 0.18037548	\$ 51,304 0.95150085	\$ 373 0.00027864	\$ 14,934 0.01114557	\$ 5,600 0.00417959	\$ 4,667 0.00176525	\$ 5,942 0.00224776

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
Montclair Manor Care Center

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

Provider NPI:  
1689661357

OSHPD Facility Number:  
206361265

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	\$ 50,609	\$ 0	\$ 50,609	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,434	0	14,434	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	129,327	0	129,327	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 194,370	\$ 0	\$ 194,370	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 44,819	\$ 0	\$ 44,819	(Sch 3)
010	.20-.39	Fringe Benefits	6300	12,680	0	12,680	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	11,116	0	11,116	(Sch 4)
010		Housekeeping - Total	6300	\$ 68,615	\$ 0	\$ 68,615	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	9,640	0	9,640	(Sch 5)
025		Depreciation: Equipment	7140	1,779	0	1,779	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	264,395	0	264,395	(Sch 5)
040		Property Taxes	7300	13,747	0	13,747	(Sch 5)
045		Property Insurance	7400	2,743	0	2,743	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 4,415	\$ 0	\$ 4,415	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 559,704	\$ 0	\$ 559,704	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 45,126	\$ 0	\$ 45,126	(Sch 3)
060	.20-.39	Fringe Benefits	6400	12,986	0	12,986	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	12,217	0	12,217	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 70,329	\$ 0	\$ 70,329	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 158,896	\$ 0	\$ 158,896	(Sch 3)
065	.20-.39	Fringe Benefits	6500	42,388	0	42,388	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	122,607	0	122,607	(Sch 4)
065		Dietary - Total	6500	\$ 323,891	\$ 0	\$ 323,891	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	0	0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
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	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
Montclair Manor Care Center

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

Provider NPI:  
1689661357

OSHPD Facility Number:  
206361265

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	130,779	0	130,779	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 130,779	\$ 0	\$ 130,779	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	103,886	0	103,886	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 103,886	\$ 0	\$ 103,886	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	16,889	0	16,889	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 16,889	\$ 0	\$ 16,889	
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	31,648	0	31,648	(Sch 4)
085		Pharmacy - Total	8300	\$ 31,648	\$ 0	\$ 31,648	
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	4,003	0	4,003	(Sch 4)
090		Laboratory - Total	8400	\$ 4,003	\$ 0	\$ 4,003	
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	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	3,646	0	3,646	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 3,646	\$ 0	\$ 3,646	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
Montclair Manor Care Center

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

Provider NPI:  
1689661357

OSHPD Facility Number:  
206361265

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		\$ 290,851	\$ 0	\$ 290,851	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 947,361	\$ 0	\$ 947,361	(Sch 2)
105	.20-.39	Fringe Benefits	6110	234,377	0	234,377	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	158,152	0	158,152	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,339,890	\$ 0	\$ 1,339,890	
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:  
Montclair Manor Care Center

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

Provider NPI:  
1689661357

OSHPD Facility Number:  
206361265

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 (Sch 2)
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 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	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	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,800	0	1,800 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,800	\$ 0	\$ 1,800
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 1,341,690	\$ 0	\$ 1,341,690
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 28,175	\$ 0	\$ 28,175 (Sch 2)
155	.20-.39	Fringe Benefits	6600	7,469	0	7,469 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	660	0	660 (Sch 4)
155		Social Services - Total	6600	\$ 36,304	\$ 0	\$ 36,304

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
Montclair Manor Care Center

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

Provider NPI:  
1689661357

OSHPD Facility Number:  
206361265

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	\$ 20,865	\$ 0	\$ 20,865	(Sch 2)
160	.20-.39	Fringe Benefits	6700	5,426	0	5,426	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,512	0	3,512	(Sch 4)
160		Activities - Total	6700	\$ 29,803	\$ 0	\$ 29,803	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 121,647	\$ 0	\$ 121,647	(Sch 6)
165	.20-.39	Fringe Benefits	6900	28,612	0	28,612	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	361,759	(78,902)	282,857	(Sch 6)
165		Administration - Total	6900	\$ 512,018	\$ (78,902)	\$ 433,116	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 29,555	\$ 0	\$ 29,555	(Sch 3)
166	.20-.39	Fringe Benefits	6900	6,951	0	6,951	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,290	0	7,290	(Sch 4)
166		Medical Records - Total	6900	\$ 43,796	\$ 0	\$ 43,796	
167		CDPH Licensing Fees	6900	\$ 17,531	\$ 0	\$ 17,531	(Sch 6)
168		Professional Liability Insurance	6900	\$ 81,980	\$ 0	\$ 81,980	(Sch 6)
169		Quality Assurance Fees	6900	\$ 249,914	\$ 0	\$ 249,914	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 9,720	\$ 0	\$ 9,720	(Sch 3)
170	.20-.39	Fringe Benefits	6800	8,825	0	8,825	(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	\$ 18,545	\$ 0	\$ 18,545	
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	
		<b>Subtotal 155 - 174</b>		\$ 989,891	\$ (78,902)	\$ 910,989	
200		<b>Total</b>		\$ 3,576,356	\$ (78,902)	\$ 3,497,454	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 18,552	
-----	------	---	------	--	--	-----------	--

\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			Provider NPI		Adjustments
MONTCLAIR MANOR CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1689661357		5
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Group Health Insurance To include total group health insurance for informational purpose 42CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230.			\$0	\$18,552	\$18,552

Provider Name							Fiscal Period		Provider NPI		Adjustments
MONTCLAIR MANOR CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1689661357		5
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		
<b><u>ADJUSTMENT TO REPORTED COSTS</u></b>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Eva Care Group, 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	\$361,759	(\$78,902)	\$282,857	

Provider Name							Fiscal Period	Provider NPI		Adjustments	
MONTCLAIR MANOR CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1689661357		5	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>											
3	10.7	060	3	7	060		Laundry and Linen (Square Feet)	0	521	521	
	10.7	165	2,3	7	165		Administration	0	150	150	
	10.7	175	2	7	N/A		Total Statistics - Square Feet	9,069	150	9,219 *	
	10.7	175	3	7	N/A		Total Statistics - Square Feet	8,456	671	9,127 *	
							To adjust reported square footage to agree with prior year's audit findings. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
4	10.7	075	1,2,3	7	075		Patient Supplies (Square Feet)	145	(118)	27	
	10.7	085	1,2,3	7	085		Pharmacy	0	118	118	
	10.7	155	1,2,3	7	155		Social Services	492	(480)	12	
	10.7	160	1,2,3	7	160		Activities	0	480	480	
	10.7	165	1	7	165		Administration	330	(180)	150	
	10.7	170	1,2,3	7	170		Inservice Education - Nursing	0	180	180	
	10.7	175	2	7	N/A		Total Statistics - Square Feet	* 9,219	180	9,399	
	10.7	175	3	7	N/A		Total Statistics - Square Feet	* 9,127	180	9,307	
							To adjust reported square footage to agree with prior year's audit findings. 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
MONTCLAIR MANOR CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1689661357		5
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
5	4.1	5	2	1	15	Skilled Nursing Care - Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: January 1, 2011 through December 31, 2011 Service Period: January 1, 2011 through October 16, 2012 Payment Period: October 17, 2012 Report Date: 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	16,494	(136)	16,358	