

**REPORT  
ON THE  
RATE SETTING AUDIT**

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

**FISCAL PERIOD ENDED  
MARCH 31, 2012**

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

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



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

April 17, 2014

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

CLAREMONT MANOR CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1821174467  
FISCAL PERIOD ENDED MARCH 31, 2012

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$1,655, which resulted from Medi-Cal overpayments

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

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

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

Original Signed By

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

Certified

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

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

Provider Name:  
CLAREMONT MANOR CARE CENTER

Fiscal Period:  
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:  
1821174467

OSHPD Facility No.:  
206196220

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,577,885	\$ 77.76
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 500,857	\$ 24.68
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 456,155	\$ 22.48
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 480,400	\$ 23.67
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 4,785	\$ 0.24
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,888	\$ 0.73
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 24,080	\$ 1.19
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 731,502	\$ 36.05
11	Cost of Routine Service/Audited Total Costs	\$ 3,766,965	\$ 3,790,553	\$ 186.79
12	Total Patient Days (Adj 5)	20,298	20,293	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 185.58	\$ 186.79	
14	Overpayments (Adj 6)	\$ 0	\$ (1,655)	
15	Medi-Cal Days (Adj 4)	12,934	11,339	
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	
21	Medi-Cal Days (Adj )	0	0	
<b>MENTALLY DISORDERED CARE</b>				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj )	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj )	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj )	\$ 0	\$ 0	
30	Medi-Cal Days (Adj )	0	0	
<b>SUBACUTE CARE</b>				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
CLAREMONT MANOR CARE CENTER

**Fiscal Period:**  
APRIL 1, 2011 THROUGH MARCH 31, 2012

**NPI:**  
1821174467

**OSHPD Facility No.:**  
206196220

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

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
CLAREMONT MANOR CARE CENTER

**Fiscal Period:**  
APRIL 1, 2011 THROUGH MARCH 31, 2012

**NPI:**  
1821174467

**OSHPD Facility No.:**  
206196220

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	\$ 56,787	\$ 56,787		
160	Activities	58,645		\$ 58,645	
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	132,895	0	0	132,895
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	82,118	0	0	82,118
083	Speech Pathology	27,507	0	0	27,507
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	1,462,453	56,787	58,645	1,577,885 *
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>\$ 1,820,405</b>	<b>\$ 56,787</b>	<b>\$ 58,645</b>	<b>\$ 1,820,405</b>

\* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR**

Provider Name:  
CLAREMONT MANOR CARE CENTER

NPI:  
1821174467

OSHPD Facility Number:  
206196220

Fiscal Period:  
APRIL 1, 2011 THROUGH MARCH 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
	<b>GENERAL SERVICES</b>												
005	Plant Operations and Maintenance	\$ 56,102	\$ 56,102										
010	Housekeeping	115,017	269	\$ 115,286									
060	Laundry and Linen	56,191	1,464	3,023	\$ 60,678								
065	Dietary	189,368	1,554	3,208	0	\$ 194,130							
155	Social Services	N/A	466	963	0	0	\$ 1,430						
160	Activities	N/A	3,240	6,690	0	0	0	\$ 9,930					
165	Administration	N/A	538	1,111	0	0	0	0		\$ 1,649	\$ 1,649		
166	Medical Records	40,995	0	0	0	0	0	0		40,995		\$ 40,995	
170	Inservice Education - Nursing	71,245	1,094	2,260	0	0	0	0	\$ 74,599				
	<b>ANCILLARY SERVICES</b>												
075	Patient Supplies		682	1,408	0	0	0	0	0	2,089	6	137	\$ 2,232
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		3,211	6,631	0	0	0	0	0	9,842	85	2,118	12,045
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,428	2,949	0	0	0	0	0	4,377	49	1,211	5,636
083	Speech Pathology		434	896	0	0	0	0	0	1,331	16	398	1,744
085	Pharmacy		452	933	0	0	0	0	0	1,386	67	1,669	3,122
090	Laboratory		0	0	0	0	0	0	0	0	5	132	138
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	0	0	0	0	0	0	5	116	120
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		40,419	83,459	60,678	194,130	1,430	9,930	74,599	464,643	1,401	34,814	500,857 *
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		850	1,756	0	0	0	0	0	2,606	16	400	3,022
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 528,918	\$ 56,102	\$ 115,286	\$ 60,678	\$ 194,130	\$ 1,430	\$ 9,930	\$ 74,599	\$ 486,274	\$ 1,649	\$ 40,995	\$ 528,918

(To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
CLAREMONT MANOR CARE CENTER

NPI:  
1821174467

OSHPD Facility Number:  
206196220

Fiscal Period:  
APRIL 1, 2011 THROUGH MARCH 31, 2012

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	\$ 93,260	\$ 93,260										
010	Housekeeping	19,379	447	\$ 19,826									
060	Laundry and Linen	12,740	2,433	520	\$ 15,693								
065	Dietary	278,884	2,583	552	0	\$ 282,018							
155	Social Services	744	775	166	0	0	\$ 1,685						
160	Activities	7,455	5,386	1,151	0	0	0	\$ 13,991					
165	Administration	N/A	895	191	0	0	0	0		\$ 1,086	\$ 1,086		
166	Medical Records	0	0	0	0	0	0	0		0		\$ 0	
170	Inservice Education - Nursing	61	1,819	389	0	0	0	0	\$ 2,269				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	1,497	1,133	242	0	0	0	0	0	2,872	4	0	\$ 2,876
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	5,338	1,140	0	0	0	0	0	6,478	56	0	6,535
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	2,374	507	0	0	0	0	0	2,881	32	0	2,913
083	Speech Pathology	0	722	154	0	0	0	0	0	876	11	0	886
085	Pharmacy	135,980	752	161	0	0	0	0	0	136,892	44	0	136,936
090	Laboratory	11,323	0	0	0	0	0	0	0	11,323	4	0	11,327
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	9,883	0	0	0	0	0	0	0	9,883	3	0	9,886
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	58,034	67,189	14,353	15,693	282,018	1,685	13,991	2,269	455,233	922	0	456,155
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	21,442	1,414	302	0	0	0	0	0	23,158	11	0	23,168
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 650,682</b>	<b>\$ 93,260</b>	<b>\$ 19,826</b>	<b>\$ 15,693</b>	<b>\$ 282,018</b>	<b>\$ 1,685</b>	<b>\$ 13,991</b>	<b>\$ 2,269</b>	<b>\$ 649,596</b>	<b>\$ 1,086</b>	<b>\$ 0</b>	<b>\$ 650,682</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
CLAREMONT MANOR CARE CENTER

Fiscal Period:  
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:  
1821174467

OSHPD Facility Number:  
206196220

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 550,829	99%							
	Property Tax (line 40)	5,487	1%	\$ 556,316						
005	Plant Operations and Maintenance			5,216	\$ 5,216					
010	Housekeeping			2,643	25	\$ 2,668				
060	Laundry and Linen			14,380	136	70	\$ 14,586			
065	Dietary			15,261	144	74	0	\$ 15,480		
155	Social Services			4,582	43	22	0	0	\$ 4,648	
160	Activities			31,827	301	155	0	0	0	\$ 32,283
165	Administration			5,287	50	26	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			10,750	102	52	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			6,697	63	33	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			31,545	299	153	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			14,028	133	68	0	0	0	0
083	Speech Pathology			4,265	40	21	0	0	0	0
085	Pharmacy			4,441	42	22	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			397,041	3,758	1,932	14,586	15,480	4,648	32,283
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			8,353	79	41	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 556,316</b>	<b>100%</b>	<b>\$ 556,316</b>	<b>\$ 5,216</b>	<b>\$ 2,668</b>	<b>\$ 14,586</b>	<b>\$ 15,480</b>	<b>\$ 4,648</b>	<b>\$ 32,283</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
CLAREMONT MANOR CARE CENTER

Fiscal Period:  
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:  
1821174467

OSHPD Facility Number:  
206196220

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 99% Of Total	Property Tax 1% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 550,829	99%							
	Property Tax (line 40)	5,487	1%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 5,363	\$ 5,363				
166	Medical Records				0		\$ 0			
170	Inservice Education - Nursing			\$ 10,904						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	6,793	18	0	\$ 6,811	\$ 6,743	\$ 67
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	31,997	277	0	32,274	31,956	318
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	14,229	158	0	14,387	14,245	142
083	Speech Pathology			0	4,326	52	0	4,378	4,335	43
085	Pharmacy			0	4,505	218	0	4,723	4,676	47
090	Laboratory			0	0	17	0	17	17	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	15	0	15	15	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			10,904	480,632	4,554	0	485,186	480,400	4,785
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	8,473	52	0	8,525	8,441	84
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 556,316	100%	\$ 10,904	\$ 550,953	\$ 5,363	\$ 0	\$ 556,316	\$ 550,829	\$ 5,487

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
CLAREMONT MANOR CARE CENTER

NPI:  
1821174467

OSHPD Facility Number:  
206196220

Fiscal Period:  
APRIL 1, 2011 THROUGH MARCH 31, 2012

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. 95% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 0												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	861,385												
	Total Costs Allocable as Administration	861,385	95%											
167	CDPH Licensing Fees	17,531	2%											
168	Professional Liability Insurance	28,356	3%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	907,272	100%						\$ 907,272					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 0	\$ 2,089	\$ 2,872	\$ 6,793	\$ 11,754	3,041	\$ 2,887	\$ 59	\$ 95	\$ 0	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			132,895	9,842	6,478	31,997	181,212	46,877	44,506	906	1,465	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			82,118	4,377	2,881	14,229	103,604	26,801	25,446	518	838	0	0
083	Speech Pathology			27,507	1,331	876	4,326	34,039	8,805	8,360	170	275	0	0
085	Pharmacy			0	1,386	136,892	4,505	142,782	36,936	35,068	714	1,154	0	0
090	Laboratory			0	0	11,323	0	11,323	2,929	2,781	57	92	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	9,883	0	9,883	2,557	2,427	49	80	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			1,577,885	464,643	455,233	480,632	2,978,393	770,470	731,502	14,888	24,080	0	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,606	23,158	8,473	34,237	8,857	8,409	171	277	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 907,272		\$ 1,820,405	\$ 486,274	\$ 649,596	\$ 550,953	\$ 3,507,228	\$ 907,272					
	Total Administrative Costs							\$ 907,272		\$ 861,385	\$ 17,531	\$ 28,356	\$ 0	\$ 0
	Unit Cost Multiplier							0.25868634						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 42,644	\$ 1,086	\$ 5,363	\$ 49,093						
	<b>TOTAL FACILITY COSTS</b>							\$ 4,463,593						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
CLAREMONT MANOR CARE CENTER

NPI:  
1821174467

OSHPD Facility Number:  
206196220

Fiscal Period:  
APRIL 1, 2011 THROUGH MARCH 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 3)	Plant Ops (SQ FT) 5 (Adj 3)	Hskpng (SQ FT) 10 (Adj 3)	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	148									
010	Housekeeping	75	75								
060	Laundry and Linen	408	408	408							
065	Dietary	433	433	433							
155	Social Services	130	130	130							
160	Activities	903	903	903							
165	Administration	150	150	150							
166	Medical Records										
170	Inservice Education - Nursing	305	305	305							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	190	190	190						11,754	11,754
077	Specialized Support Surfaces									0	0
080	Physical Therapy	895	895	895						181,212	181,212
081	Respiratory Therapy									0	0
082	Occupational Therapy	398	398	398						103,604	103,604
083	Speech Pathology	121	121	121						34,039	34,039
085	Pharmacy	126	126	126						142,782	142,782
090	Laboratory									11,323	11,323
095	Home Health Services									0	0
100	Other Ancillary Services									9,883	9,883
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	11,265	11,265	11,265	100,970	59,280	1,520,487	1,520,487	1,520,487	2,978,393	2,978,393
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	237	237	237						34,237	34,237
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	<b>15,784</b>	<b>15,636</b>	<b>15,561</b>	<b>100,970</b>	<b>59,280</b>	<b>1,520,487</b>	<b>1,520,487</b>	<b>1,520,487</b>	<b>3,507,228</b>	<b>3,507,228</b>
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 56,787 0.037347902	\$ 58,645 0.038569879			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 56,102 3.58800205	\$ 115,286 7.40865627	\$ 60,678 0.60094718	\$ 194,130 3.27479003	\$ 1,430 0.00094020	\$ 9,930 0.00653079	\$ 74,599 0.04906256	\$ 1,649 0.00047031	\$ 40,995 0.01168872
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 93,260 5.96444103	\$ 19,826 1.27410405	\$ 15,693 0.15542564	\$ 282,018 4.75739356	\$ 1,685 0.00110821	\$ 13,991 0.00920192	\$ 2,269 0.00149213	\$ 1,086 0.00030958	\$ - 0.00000000
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 556,316 35.24556513	\$ 5,216 0.33361113	\$ 2,668 0.17148244	\$ 14,586 0.14446141	\$ 15,480 0.26113420	\$ 4,648 0.00305664	\$ 32,283 0.02123191	\$ 10,904 0.00717135	\$ 5,363 0.00152901	\$ - 0.00000000

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CLAREMONT MANOR CARE CENTER

Fiscal Period:  
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:  
1821174467

OSHPD Facility Number:  
206196220

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 38,537	\$ 0	\$ 38,537	(Sch 3)
005	.20-.39	Fringe Benefits	6200	17,565	0	17,565	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	93,260	0	93,260	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 149,362	\$ 0	\$ 149,362	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 73,018	\$ 0	\$ 73,018	(Sch 3)
010	.20-.39	Fringe Benefits	6300	41,999	0	41,999	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	19,379	0	19,379	(Sch 4)
010		Housekeeping - Total	6300	\$ 134,396	\$ 0	\$ 134,396	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 251,592	\$ 0	\$ 251,592	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	230,385	0	230,385	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	6,692	0	6,692	(Sch 5)
040		Property Taxes	7300	3,842	1,645	5,487	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	62,160	0	62,160	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 838,429	\$ 1,645	\$ 840,074	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 34,674	\$ 0	\$ 34,674	(Sch 3)
060	.20-.39	Fringe Benefits	6400	21,517	0	21,517	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	12,740	0	12,740	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 68,931	\$ 0	\$ 68,931	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 132,583	\$ 0	\$ 132,583	(Sch 3)
065	.20-.39	Fringe Benefits	6500	56,785	0	56,785	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	278,884	0	278,884	(Sch 4)
065		Dietary - Total	6500	\$ 468,252	\$ 0	\$ 468,252	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	1,497	0	1,497	(Sch 4)
075		Patient Supplies - Total	8100	\$ 1,497	\$ 0	\$ 1,497	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CLAREMONT MANOR CARE CENTER

Fiscal Period:  
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:  
1821174467

OSHPD Facility Number:  
206196220

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$	0	\$ 0 (Sch 2)
080	.20-.39	Fringe Benefits	8200			0	0 (Sch 2)
080	.79	Agency Staff	8200	132,895		0	132,895 (Sch 2)
080	.40-.99	Other - Nonlabor	8200			0	0 (Sch 4)
080		Physical Therapy - Total	8200	\$ 132,895	\$ 0	\$ 0	\$ 132,895
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$	0	\$ 0 (Sch 2)
081	.20-.39	Fringe Benefits	8220			0	0 (Sch 2)
081	.79	Agency Staff	8220			0	0 (Sch 2)
081	.40-.99	Other - Nonlabor	8220			0	0 (Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	\$ 0
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$	0	\$ 0 (Sch 2)
082	.20-.39	Fringe Benefits	8250			0	0 (Sch 2)
082	.79	Agency Staff	8250	82,118		0	82,118 (Sch 2)
082	.40-.99	Other - Nonlabor	8250			0	0 (Sch 4)
082		Occupational Therapy - Total	8250	\$ 82,118	\$ 0	\$ 0	\$ 82,118
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$	0	\$ 0 (Sch 2)
083	.20-.39	Fringe Benefits	8280			0	0 (Sch 2)
083	.79	Agency Staff	8280	27,507		0	27,507 (Sch 2)
083	.40-.99	Other - Nonlabor	8280			0	0 (Sch 4)
083		Speech Pathology - Total	8280	\$ 27,507	\$ 0	\$ 0	\$ 27,507
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$	0	\$ 0 (Sch 2)
085	.20-.39	Fringe Benefits	8300			0	0 (Sch 2)
085	.79	Agency Staff	8300			0	0 (Sch 2)
085	.40-.99	Other - Nonlabor	8300	135,980		0	135,980 (Sch 4)
085		Pharmacy - Total	8300	\$ 135,980	\$ 0	\$ 0	\$ 135,980
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$	0	\$ 0 (Sch 2)
090	.20-.39	Fringe Benefits	8400			0	0 (Sch 2)
090	.79	Agency Staff	8400			0	0 (Sch 2)
090	.40-.99	Other - Nonlabor	8400	11,323		0	11,323 (Sch 4)
090		Laboratory - Total	8400	\$ 11,323	\$ 0	\$ 0	\$ 11,323
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$	0	\$ 0 (Sch 2)
095	.20-.39	Fringe Benefits	8800			0	0 (Sch 2)
095	.79	Agency Staff	8800			0	0 (Sch 2)
095	.40-.99	Other - Nonlabor	8800			0	0 (Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	\$ 0
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$	0	\$ 0 (Sch 2)
100	.20-.39	Fringe Benefits	8900			0	0 (Sch 2)
100	.79	Agency Staff	8900			0	0 (Sch 2)
100	.40-.99	Other - Nonlabor	8900	9,883		0	9,883 (Sch 4)
100		Other Ancillary Services - Total	8900	\$ 9,883	\$ 0	\$ 0	\$ 9,883

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CLAREMONT MANOR CARE CENTER

Fiscal Period:  
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:  
1821174467

OSHPD Facility Number:  
206196220

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 401,203	\$ 0	\$ 401,203	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,103,959	\$ 0	\$ 1,103,959	(Sch 2)
105	.20-.39	Fringe Benefits	6110	347,863	0	347,863	(Sch 2)
105	.49	Agency Staff	6110	10,631	0	10,631	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	58,034	0	58,034	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,520,487	\$ 0	\$ 1,520,487	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CLAREMONT MANOR CARE CENTER

Fiscal Period:  
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:  
1821174467

OSHPD Facility Number:  
206196220

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900	21,442	0	21,442
140		Beauty and Barber - Total	8900	\$ 21,442	\$ 0	\$ 21,442
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 1,541,929	\$ 0	\$ 1,541,929
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 39,686	\$ 0	\$ 39,686
155	.20-.39	Fringe Benefits	6600	17,101	0	17,101
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	744	0	744
155		Social Services - Total	6600	\$ 57,531	\$ 0	\$ 57,531

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CLAREMONT MANOR CARE CENTER

Fiscal Period:  
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:  
1821174467

OSHPD Facility Number:  
206196220

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 41,816	\$ 0	\$ 41,816	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,829	0	16,829	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,455	0	7,455	(Sch 4)
160		Activities - Total	6700	\$ 66,100	\$ 0	\$ 66,100	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 196,522	\$ 0	\$ 196,522	(Sch 6)
165	.20-.39	Fringe Benefits	6900	68,970	0	68,970	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	595,893	0	595,893	(Sch 6)
165		Administration - Total	6900	\$ 861,385	\$ 0	\$ 861,385	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 32,219	\$ 0	\$ 32,219	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,776	0	8,776	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 40,995	\$ 0	\$ 40,995	
167		CDPH Licensing Fees	6900	\$ 17,531	\$ 0	\$ 17,531	(Sch 6)
168		Professional Liability Insurance	6900	\$ 28,356	\$ 0	\$ 28,356	(Sch 6)
169		Quality Assurance Fees	6900	\$	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 53,126	\$ 0	\$ 53,126	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,119	0	18,119	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	61	0	61	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 71,306	\$ 0	\$ 71,306	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,143,204	\$ 0	\$ 1,143,204	
200		<b>Total</b>		\$ 4,461,948	\$ 1,645	\$ 4,463,593	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 173,390
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
CLAREMONT MANOR CARE CENTER

NPI:  
1821174467

OSHPD Facility Number:  
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Fiscal Period:  
APRIL 1, 2011 THROUGH MARCH 31, 2012

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ						
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	1,645	1,645						
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							

Provider Name:  
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Fiscal Period:  
APRIL 1, 2011 THROUGH MARCH 31, 2012

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ						
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							





Provider Name							Fiscal Period			NPI		Adjustments
CLAREMONT MANOR CARE CENTER							APRIL 1, 2011 THROUGH MARCH 31, 2012			1821174467		6
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				8	210		Total Facility Group Health Insurance To include group health insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$173,390	\$173,390		

Provider Name							Fiscal Period		NPI		Adjustments
CLAREMONT MANOR CARE CENTER							APRIL 1, 2011 THROUGH MARCH 31, 2012		1821174467		6
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 COSTS</u>											
2	10.5	040	4	8A-1	040	4	Property Taxes To adjust property tax expense to agree with the property tax bills and the provider's square footage study. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$3,842	\$1,645	\$5,487	

Provider Name							Fiscal Period	NPI	Adjustments	
CLAREMONT MANOR CARE CENTER							APRIL 1, 2011 THROUGH MARCH 31, 2012	1821174467	6	
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 STATISTICS</u></b>										
3	10.7	170	1,2,3	7	170		Inservice Education - Nursing (Square Feet)	150	155	305
	10.7	175	1	7	N/A		Total Statistics - Square Feet	15,629	155	15,784
	10.7	175	2	7	N/A		Total Statistics - Square Feet	15,481	155	15,636
	10.7	175	3	7	N/A		Total Statistics - Square Feet	15,406	155	15,561
							To adjust square footage statistics to agree with the prior year audit report.			
							42 CFR 413.24 and 413.50			
							CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period	NPI	Adjustments	
CLAREMONT MANOR CARE CENTER							APRIL 1, 2011 THROUGH MARCH 31, 2012	1821174467	6	
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>										
4	4.1	5	2	1	15		Medi-Cal Days of Service - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: April 1, 2011 through March 31, 2012 Payment Period: April 1, 2011 through December 13, 2013 Report Date: December 20, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51511	12,934	(1,595)	11,339
5	11(2)	105	1	1	12		Total Patient Days of Service - Skilled Nursing Care To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	20,298	(5)	20,293

Provider Name							Fiscal Period		NPI		Adjustments
CLAREMONT MANOR CARE CENTER							APRIL 1, 2011 THROUGH MARCH 31, 2012		1821174467		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO OTHER MATTERS</u>											
6	Not Reported			1	14		Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	\$0	\$1,655	\$1,655	