

**REPORT
ON THE
RATE SETTING AUDIT**

**CALIFORNIA ARMENIAN HOME
FRESNO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1205903176**

**FISCAL PERIOD ENDED
MAY 31, 2011**

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

**Section Chief: Michael Harrold
Audit Supervisor: Linda King
Auditors: Kathryn Rodrigues, Adrian Pena and Dianna Morgan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

August 8, 2013

Yuba Radojkovich, Administrator
California Armenian Home
6720 East Kings Canyon Road
Fresno, CA 93727

CALIFORNIA ARMENIAN HOME
NATIONAL PROVIDER IDENTIFIER (NPI) 1205903176
FISCAL PERIOD ENDED MAY 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 \$1,246, 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.

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Fresno at (559) 446-2458.

Original Signed by

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CALIFORNIA ARMENIAN HOME

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1205903176

OSHPD Facility No.:
206100689

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	\$ 3,942,336	\$ 95.42
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,092,637	\$ 26.45
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 701,478	\$ 16.98
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 341,686	\$ 8.27
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 3,131	\$ 0.08
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 23,227	\$ 0.56
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 63,622	\$ 1.54
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 325,985	\$ 7.89
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 782,695	\$ 18.94
11	Cost of Routine Service/Audited Total Costs	\$ 7,614,961.00	\$ 7,276,797	\$ 176.13
12	Total Patient Days (Adj 15)	41,314	41,316	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 184.32	\$ 176.13	
14	Overpayments (Adj 17-20)	\$ 0	\$ (1,246)	
15	Medi-Cal Days (Adj 16)	26,608	27,301	
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:
CALIFORNIA ARMENIAN HOME

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1205903176

OSHPD Facility No.:
206100689

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
CALIFORNIA ARMENIAN HOME

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1205903176

OSHPD Facility No.:
206100689

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	\$ 123,804	\$ 123,804		
160	Activities	198,983		\$ 198,983	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	3,657,634	109,197	175,505	3,942,336 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	14,607	23,478	38,085
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,980,421	\$ 123,804	\$ 198,983	\$ 3,980,421

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CALIFORNIA ARMENIAN HOME

Provider NPI:
1205903176

OSHPD Facility Number:
206100689

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 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	\$ 222,201	\$ 222,201										
010	Housekeeping	278,593	599	\$ 279,192									
060	Laundry and Linen	140,504	3,134	3,948	\$ 147,586								
065	Dietary	578,166	12,917	16,274	0	\$ 607,358							
155	Social Services	N/A	386	487	0	0	\$ 873						
160	Activities	N/A	3,118	3,929	0	0	0	\$ 7,047					
165	Administration	N/A	19,822	24,974	0	0	0	0		\$ 44,796	\$ 44,796		
166	Medical Records	94,089	614	774	0	0	0	0		95,477		\$ 95,477	
170	Inservice Education - Nursing	98,541	2,098	2,643	0	0	0	0	\$ 103,283				
ANCILLARY SERVICES													
075	Patient Supplies		920	1,159	0	0	0	0	0	2,078	1,590	3,389	\$ 7,058
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		464	584	0	0	0	0	0	1,048	2,471	5,267	8,786
081	Respiratory Therapy		174	219	0	0	0	0	0	393	6	14	413
082	Occupational Therapy		464	584	0	0	0	0	0	1,048	2,197	4,682	7,927
083	Speech Pathology		309	389	0	0	0	0	0	699	407	867	1,972
085	Pharmacy		0	0	0	0	0	0	0	0	1,409	3,004	4,413
090	Laboratory		0	0	0	0	0	0	0	0	63	133	196
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	242	516	758
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		109,494	137,949	131,053	514,571	770	6,215	91,096	991,149	32,410	69,078	1,092,637 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		53,460	67,354	16,422	92,787	103	831	12,186	243,144	3,315	7,067	253,526
140	Beauty and Barber		201	253	110	0	0	0	0	565	164	349	1,077
145	Other Nonreimbursable		14,026	17,671	0	0	0	0	0	31,698	521	1,111	33,330
	TOTAL	\$ 1,412,094	\$ 222,201	\$ 279,192	\$ 147,586	\$ 607,358	\$ 873	\$ 7,047	\$ 103,283	\$ 1,271,821	\$ 44,796	\$ 95,477	\$ 1,412,094

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
CALIFORNIA ARMENIAN HOME

Provider NPI:
1205903176

OSHPD Facility Number:
206100689

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 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	\$ 431,245	\$ 431,245										
010	Housekeeping	35,420	1,162	\$ 36,582									
060	Laundry and Linen	13,966	6,082	517	\$ 20,565								
065	Dietary	432,991	25,070	2,132	0	\$ 460,193							
155	Social Services	0	750	64	0	0	\$ 814						
160	Activities	5,556	6,052	515	0	0	0	\$ 12,123					
165	Administration	N/A	38,471	3,272	0	0	0	0		\$ 41,743	\$ 41,743		
166	Medical Records	3,806	1,192	101	0	0	0	0		5,100		\$ 5,100	
170	Inservice Education - Nursing	0	4,072	346	0	0	0	0	\$ 4,418				
ANCILLARY SERVICES													
075	Patient Supplies	283,746	1,785	152	0	0	0	0	0	285,683	1,482	181	\$ 287,345
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	447,516	900	77	0	0	0	0	0	448,492	2,303	281	451,077
081	Respiratory Therapy	0	337	29	0	0	0	0	0	366	6	1	373
082	Occupational Therapy	397,478	900	77	0	0	0	0	0	398,454	2,047	250	400,752
083	Speech Pathology	72,081	600	51	0	0	0	0	0	72,732	379	46	73,157
085	Pharmacy	257,007	0	0	0	0	0	0	0	257,007	1,313	160	258,481
090	Laboratory	11,407	0	0	0	0	0	0	0	11,407	58	7	11,472
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	44,136	0	0	0	0	0	0	0	44,136	226	28	44,389
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	13,550	212,505	18,075	18,261	389,889	718	10,692	3,897	667,588	30,201	3,690	701,478 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	103,755	8,825	2,288	70,304	96	1,430	521	187,221	3,090	377	190,688
140	Beauty and Barber	28,376	390	33	15	0	0	0	0	28,815	153	19	28,986
145	Other Nonreimbursable	0	27,222	2,315	0	0	0	0	0	29,538	486	59	30,083
	TOTAL	\$ 2,478,281	\$ 431,245	\$ 36,582	\$ 20,565	\$ 460,193	\$ 814	\$ 12,123	\$ 4,418	\$ 2,431,438	\$ 41,743	\$ 5,100	\$ 2,478,281

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CALIFORNIA ARMENIAN HOME

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1205903176

OSHPD Facility Number:
206100689

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)	\$ 529,690	99%							
	Property Tax (line 40)	4,853	1%	\$ 534,543						
005	Plant Operations and Maintenance			35,539	\$ 35,539					
010	Housekeeping			1,345	96	\$ 1,441				
060	Laundry and Linen			7,037	501	20	\$ 7,559			
065	Dietary			29,009	2,066	84	0	\$ 31,159		
155	Social Services			868	62	3	0	0	\$ 932	
160	Activities			7,003	499	20	0	0	0	\$ 7,522
165	Administration			44,516	3,170	129	0	0	0	0
166	Medical Records			1,380	98	4	0	0	0	0
170	Inservice Education - Nursing			4,712	336	14	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,065	147	6	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,041	74	3	0	0	0	0
081	Respiratory Therapy			390	28	1	0	0	0	0
082	Occupational Therapy			1,041	74	3	0	0	0	0
083	Speech Pathology			694	49	2	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			245,894	17,512	712	6,712	26,399	822	6,634
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			120,058	8,550	348	841	4,760	110	887
140	Beauty and Barber			451	32	1	6	0	0	0
145	Other Nonreimbursable			31,499	2,243	91	0	0	0	0
	TOTAL	\$ 534,543	100%	\$ 534,543	\$ 35,539	\$ 1,441	\$ 7,559	\$ 31,159	\$ 932	\$ 7,522

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CALIFORNIA ARMENIAN HOME

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1205903176

OSHPD Facility Number:
206100689

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
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 529,690	99%							
	Property Tax (line 40)	4,853	1%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 47,815	\$ 47,815				
166	Medical Records				1,482		\$ 1,482			
170	Inservice Education - Nursing			\$ 5,061						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,218	1,697	53	\$ 3,968	\$ 3,932	\$ 36
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	1,118	2,638	82	3,838	3,803	35
081	Respiratory Therapy			0	419	7	0	427	423	4
082	Occupational Therapy			0	1,118	2,345	73	3,536	3,504	32
083	Speech Pathology			0	746	434	13	1,193	1,182	11
085	Pharmacy			0	0	1,504	47	1,551	1,537	14
090	Laboratory			0	0	67	2	69	68	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	258	8	266	264	2
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			4,464	309,150	34,594	1,072	344,816	341,686	3,131
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			597	136,152	3,539	110	139,800	138,531	1,269
140	Beauty and Barber			0	490	175	5	671	664	6
145	Other Nonreimbursable			0	33,834	556	17	34,408	34,095	312
	TOTAL	\$ 534,543	100%	\$ 5,061	\$ 485,246	\$ 47,815	\$ 1,482	\$ 534,543	\$ 529,690	\$ 4,853

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
CALIFORNIA ARMENIAN HOME

Provider NPI:
1205903176

OSHPD Facility Number:
206100689

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 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. 65% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 22,533												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,059,283												
	Total Costs Allocable as Administration	1,081,816	65%											
167	CDPH Licensing Fees	32,104	2%											
168	Professional Liability Insurance	87,936	5%											
169	Quality Assurance Fees	450,567	27%											
174	Caregiver Training	0	0%											
	Total	1,652,423	100%						\$ 1,652,423					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 2,078	\$ 285,683	\$ 2,218	\$ 289,979	58,657	\$ 38,402	\$ 1,140	\$ 3,122	\$ 15,994	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	1,048	448,492	1,118	450,659	91,160	59,681	1,771	4,851	24,857	0
081	Respiratory Therapy			0	393	366	419	1,179	238	156	5	13	65	0
082	Occupational Therapy			0	1,048	398,454	1,118	400,621	81,038	53,054	1,574	4,313	22,097	0
083	Speech Pathology			0	699	72,732	746	74,176	15,004	9,823	292	798	4,091	0
085	Pharmacy			0	0	257,007	0	257,007	51,988	34,036	1,010	2,767	14,176	0
090	Laboratory			0	0	11,407	0	11,407	2,307	1,511	45	123	629	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	44,136	0	44,136	8,928	5,845	173	475	2,434	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			3,942,336	991,149	667,588	309,150	5,910,223	1,195,529	782,695	23,227	63,622	325,985	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
	NONREIMBURSABLE													
139	Residential Care			38,085	243,144	187,221	136,152	604,601	122,300	80,068	2,376	6,508	33,347	0
140	Beauty and Barber			0	565	28,815	490	29,869	6,042	3,956	117	322	1,647	0
145	Other Nonreimbursable			0	31,698	29,538	33,834	95,069	19,231	12,590	374	1,023	5,244	0
	SUBTOTAL	\$ 1,652,423		\$ 3,980,421	\$ 1,271,821	\$ 2,431,438	\$ 485,246	\$ 8,168,926	\$ 1,652,423					
	Total Administrative Costs							\$ 1,652,423		\$ 1,081,816	\$ 32,104	\$ 87,936	\$ 450,567	\$ -
	Unit Cost Multiplier							0.20228155						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 140,273	\$ 46,843	\$ 49,297	\$ 236,413							
	TOTAL FACILITY COSTS							\$ 10,057,762						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
CALIFORNIA ARMENIAN HOME

Provider NPI:
1205903176

OSHPD Facility Number:
206100689

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 11)	Plant Ops (SQ FT) 5 (Adj 11)	Hskpng (SQ FT) 10 (Adj 11)	Laundry (LBS) 60 (Adj 12)	Dietary (MEALS) 65 (Adj 14)	Soc Svcs (DIRECT EXP) 155 (Adj 13)	Activities (DIRECT EXP) 160 (Adj 13)	Inserv. Ed (DIRECT EXP) 170 (Adj 13)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
GENERAL SERVICES											
005	Plant Operations and Maintenance	8,191									
010	Housekeeping	310	310								
060	Laundry and Linen	1,622	1,622	1,622							
065	Dietary	6,686	6,686	6,686							
155	Social Services	200	200	200							
160	Activities	1,614	1,614	1,614							
165	Administration	10,260	10,260	10,260							
166	Medical Records	318	318	318							
170	Inservice Education - Nursing	1,086	1,086	1,086							
ANCILLARY SERVICES											
075	Patient Supplies	476	476	476						289,979	289,979
077	Specialized Support Surfaces									0	0
080	Physical Therapy	240	240	240						450,659	450,659
081	Respiratory Therapy	90	90	90						1,179	1,179
082	Occupational Therapy	240	240	240						400,621	400,621
083	Speech Pathology	160	160	160						74,176	74,176
085	Pharmacy									257,007	257,007
090	Laboratory									11,407	11,407
095	Home Health Services									0	0
100	Other Ancillary Services									44,136	44,136
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	56,674	56,674	56,674	617,117	115,939	3,671,184	3,671,184	3,671,184	5,910,223	5,910,223
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
NONREIMBURSABLE											
139	Residential Care	27,671	27,671	27,671	77,332	20,906	491,098	491,098	491,098	604,601	604,601
140	Beauty and Barber	104	104	104	520					29,869	29,869
145	Other Nonreimbursable	7,260	7,260	7,260						95,069	95,069
	TOTAL STATISTICS	123,202	115,011	114,701	694,969	136,845	4,162,282	4,162,282	4,162,282	8,168,926	8,168,926
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 123,804	\$ 198,983			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.02974426	0.047806227			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 222,201	\$ 279,192	\$ 147,586	\$ 607,358	\$ 873	\$ 7,047	\$ 103,283	\$ 44,796	\$ 95,477
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		1.93199781	2.43408444	0.21236312	4.43828876	0.00020979	0.00169303	0.02481393	0.00548371	0.01168788
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 431,245	\$ 36,582	\$ 20,565	\$ 460,193	\$ 814	\$ 12,123	\$ 4,418	\$ 41,743	\$ 5,100
	UNIT COST MULTIPLIER (INDIRECT OTHER)		3.74959787	0.31893685	0.02959148	3.36287934	0.00019550	0.00291249	0.00106154	0.00511000	0.00062429
	TOTAL CAPITAL COSTS - SCH. 5	\$ 534,543	\$ 35,539	\$ 1,441	\$ 7,559	\$ 31,159	\$ 932	\$ 7,522	\$ 5,061	\$ 47,815	\$ 1,482
	UNIT COST MULTIPLIER (CAPITAL COSTS)	4.33875262	0.30900281	0.01256139	0.01087679	0.22769468	0.00022393	0.00180712	0.00121595	0.00585326	0.00018142

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CALIFORNIA ARMENIAN HOME

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1205903176

OSHPD Facility Number:
206100689

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	\$ 153,398	\$ 12,244	\$ 165,642	(Sch 3)
005	.20-.39	Fringe Benefits	6200	52,534	4,025	56,559	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	417,960	13,285	431,245	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 623,892	\$ 29,554	\$ 653,446	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 185,756	\$ 9,839	\$ 195,595	(Sch 3)
010	.20-.39	Fringe Benefits	6300	79,013	3,985	82,998	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	33,638	1,782	35,420	(Sch 4)
010		Housekeeping - Total	6300	\$ 298,407	\$ 15,606	\$ 314,013	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 259,437	\$ 46,714	\$ 306,151	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	171,240	30,834	202,074	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		21,465	21,465	(Sch 5)
040		Property Taxes	7300	4,073	780	4,853	(Sch 5)
045		Property Insurance	7400	19,470	3,063	22,533	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,376,519	\$ 148,016	\$ 1,524,535	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 89,378	\$ 11,030	\$ 100,408	(Sch 3)
060	.20-.39	Fringe Benefits	6400	35,429	4,667	40,096	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	12,312	1,654	13,966	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 137,119	\$ 17,351	\$ 154,470	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 401,085	\$ 49,063	\$ 450,148	(Sch 3)
065	.20-.39	Fringe Benefits	6500	114,440	13,578	128,018	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	387,720	45,271	432,991	(Sch 4)
065		Dietary - Total	6500	\$ 903,245	\$ 107,912	\$ 1,011,157	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	283,746	0	283,746	(Sch 4)
075		Patient Supplies - Total	8100	\$ 283,746	\$ 0	\$ 283,746	
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:
CALIFORNIA ARMENIAN HOME

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1205903176

OSHPD Facility Number:
206100689

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	447,516	0	447,516	(Sch 4)
080		Physical Therapy - Total	8200	\$ 447,516	\$ 0	\$ 447,516	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	397,478	0	397,478	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 397,478	\$ 0	\$ 397,478	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	72,081	0	72,081	(Sch 4)
083		Speech Pathology - Total	8280	\$ 72,081	\$ 0	\$ 72,081	
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	257,007	0	257,007	(Sch 4)
085		Pharmacy - Total	8300	\$ 257,007	\$ 0	\$ 257,007	
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	11,407	0	11,407	(Sch 4)
090		Laboratory - Total	8400	\$ 11,407	\$ 0	\$ 11,407	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	44,136	0	44,136	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 44,136	\$ 0	\$ 44,136	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CALIFORNIA ARMENIAN HOME

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1205903176

OSHPD Facility Number:
206100689

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		\$ 1,513,371	\$ 0	\$ 1,513,371	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,826,575	\$ 0	\$ 2,826,575	(Sch 2)
105	.20-.39	Fringe Benefits	6110	833,886	(2,827)	831,059	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	13,550	0	13,550	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,674,011	\$ (2,827)	\$ 3,671,184	
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:
CALIFORNIA ARMENIAN HOME

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1205903176

OSHPD Facility Number:
206100689

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	15,518	12,858	28,376 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 15,518	\$ 12,858	\$ 28,376
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,689,529	\$ 10,031	\$ 3,699,560
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 94,408	\$ 0	\$ 94,408 (Sch 2)
155	.20-.39	Fringe Benefits	6600	29,498	(102)	29,396 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 123,906	\$ (102)	\$ 123,804

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CALIFORNIA ARMENIAN HOME

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1205903176

OSHPD Facility Number:
206100689

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	\$ 151,147	\$ 0	\$ 151,147	(Sch 2)
160	.20-.39	Fringe Benefits	6700	47,994	(158)	47,836	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,556	0	5,556	(Sch 4)
160		Activities - Total	6700	\$ 204,697	\$ (158)	\$ 204,539	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 378,064	\$ 189,820	\$ 567,884	(Sch 6)
165	.20-.39	Fringe Benefits	6900	165,217	52,939	218,156	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	148,878	124,365	273,243	(Sch 6)
165		Administration - Total	6900	\$ 692,159	\$ 367,124	\$ 1,059,283	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 86,552	\$ 0	\$ 86,552	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,537	0	7,537	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	21,806	(18,000)	3,806	(Sch 4)
166		Medical Records - Total	6900	\$ 115,895	\$ (18,000)	\$ 97,895	
167		CDPH Licensing Fees	6900	\$ 32,104	\$ 0	\$ 32,104	(Sch 6)
168		Professional Liability Insurance	6900	\$ 108,627	\$ (20,691)	\$ 87,936	(Sch 6)
169		Quality Assurance Fees	6900	\$ 450,567	\$ 0	\$ 450,567	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 78,128	\$ 0	\$ 78,128	(Sch 3)
170	.20-.39	Fringe Benefits	6800	20,498	(85)	20,413	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 98,626	\$ (85)	\$ 98,541	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,826,581	\$ 328,088	\$ 2,154,669	
200		Total		\$ 9,446,364	\$ 611,398	\$ 10,057,762	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 339,267	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
CALIFORNIA ARMENIAN HOME							JUNE 1, 2010 THROUGH MAY 31, 2011			1205903176		20
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	N/A			8	210	N/A	Total Facility Group Health Insurance To include group health insurance expense in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$339,267	\$339,267

Provider Name							Fiscal Period	Provider NPI		Adjustments
CALIFORNIA ARMENIAN HOME							JUNE 1, 2010 THROUGH MAY 31, 2011	1205903176		20
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>										
2	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	\$21,806	(\$18,000)	\$3,806
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	148,878	18,000	166,878 *
							To reclassify medical director fees to Administration cost center. 42 CFR 483.75(i)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, 52000(b)			
3	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$417,960	(\$3,313)	\$414,647 *
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	387,720	(2,157)	385,563 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 166,878	(15,995)	150,883 *
	10.5	035	4	8A-1	035	4	Leases and Rentals	0	21,465	21,465
							To reclassify lease and rental expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2304 CCR, Title 22, Section 52000(e)			
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$150,883	(\$12,858)	\$138,025 *
	10.5	140	4	8A-1	140	4	Beauty and Barber	15,518	12,858	28,376
							To reclassify residential beauty and barber expenses for proper cost reporting. 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
CALIFORNIA ARMENIAN HOME							JUNE 1, 2010 THROUGH MAY 31, 2011	1205903176		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED COSTS										
5	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$52,534	(\$168)	\$52,366 *
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	79,013	(200)	78,813 *
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	35,429	(94)	35,335 *
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	114,440	(421)	114,019 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	833,886	(2,827)	831,059
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	29,498	(102)	29,396
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	47,994	(158)	47,836
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	165,217	(468)	164,749 *
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	20,498	(85)	20,413
							To adjust workers' compensation to the amount allowable based upon audited payroll salary and experience modifications. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	* \$414,647		
6							To abate miscellaneous revenue against the related cost. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613		(\$5,750)	
7							To offset other operating revenue against the related costs. 42 CFR 413.153(b)(2)(iii) CMS Pub. 15-1, Section 202.2 CMS Pub. 15-2, Section 3613		(11,014) (\$16,764)	\$397,883 *
8	10.5	045	4	8A-1	045	4	Property Insurance	\$19,470	(\$1,586)	\$17,884 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	108,627	(20,691)	87,936
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 138,025	20,134	158,159 *
							To adjust reported insurance expense to agree with the vendor invoice. 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
CALIFORNIA ARMENIAN HOME							JUNE 1, 2010 THROUGH MAY 31, 2011	1205903176		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED COSTS										
9	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$153,398	\$12,244	\$165,642
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	* 52,366	4,193	56,559
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	* 397,883	33,362	431,245
	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	185,756	9,839	195,595
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	* 78,813	4,185	82,998
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	33,638	1,782	35,420
	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	259,437	46,714	306,151
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	171,240	30,834	202,074
	10.5	040	4	8A-1	040	4	Property Taxes	4,073	780	4,853
	10.5	045	4	8A-1	045	4	Property Insurance	* 17,884	4,649	22,533
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	401,085	49,063	450,148
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	* 114,019	13,999	128,018
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	* 385,563	47,428	432,991
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	378,064	163,012	541,076 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 164,749	45,864	210,613 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 158,159	98,831	256,990 *
To reverse the provider's directly assigned residential care costs for proper cost reporting and to agree with the audit report format. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304										
10	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	\$89,378	\$11,030	\$100,408
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	* 35,335	4,761	40,096
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	12,312	1,654	13,966
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* 541,076	26,808	567,884
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 210,613	7,543	218,156
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 256,990	16,253	273,243
To reverse the provider's apportioned residential care for proper cost reporting and to agree with the audit report format. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304										

Provider Name							Fiscal Period			Provider NPI		Adjustments
CALIFORNIA ARMENIAN HOME							JUNE 1, 2010 THROUGH MAY 31, 2011			1205903176		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
ADJUSTMENTS TO REPORTED STATISTICS												
11	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	8,191	8,191		
	10.7	010	1,2	7	010	N/A	Housekeeping	0	310	310		
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	1,622	1,622		
	10.7	065	1,2,3	7	065	N/A	Dietary	0	6,686	6,686		
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	476	476		
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	240	240		
	10.7	081	1,2,3	7	081	N/A	Respiratory Therapy	0	90	90		
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	240	240		
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	160	160		
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	56,674	56,674		
	10.7	139	1,2,3	7	139	N/A	Residential Care	0	27,671	27,671		
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	104	104		
	10.7	145	1,2,3	7	145	N/A	Other Nonreimbursable	0	7,260	7,260		
	10.7	155	1,2,3	7	155	N/A	Social Services	0	200	200		
	10.7	160	1,2,3	7	160	N/A	Activities	0	1,614	1,614		
	10.7	165	1,2,3	7	165	N/A	Administration	0	10,260	10,260		
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	318	318		
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	1,086	1,086		
	10.7	175	1	7	N/A	N/A	Total Statistics - Capital	0	123,202	123,202		
	10.7	175	2	7	N/A	N/A	Total Statistics - Plant Operations and Maintenance	0	115,011	115,011		
	10.7	175	3	7	N/A	N/A	Total Statistics - Housekeeping	0	114,701	114,701		
To adjust square footage statistics to agree with the provider's square footage documents in order to properly allocate indirect costs. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												
12	10.7	105	4	7	105	N/A	Skilled Nursing Care (Laundry Pounds)	0	617,117	617,117		
	10.7	139	4	7	139	N/A	Residential Care	0	77,332	77,332		
	10.7	140	4	7	140	N/A	Beauty and Barber	0	520	520		
	10.7	175	4	7	N/A	N/A	Total Statistics - Laundry and Linen	0	694,969	694,969		
To adjust laundry pounds statistic in order to properly allocate costs. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304 and 2306												

Provider Name							Fiscal Period		Provider NPI		Adjustments
CALIFORNIA ARMENIAN HOME							JUNE 1, 2010 THROUGH MAY 31, 2011		1205903176		20
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 STATISTICS</u>											
13	10.7	139	6,7,8	7	139	N/A	Residential Care (Direct Expenses)	0	491,098	491,098	
	10.7	155	6	7	N/A	N/A	Total Statistics - Social Service	0	4,162,282	4,162,282	
	10.7	160	7	7	N/A	N/A	Total Statistics - Activities	0	4,162,282	4,162,282	
	10.7	165	8	7	N/A	N/A	Total Statistics - Inservice - Education	0	4,162,282	4,162,282	
To establish direct care expenses statistics in a nonreimbursable cost center. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304 and 2306											
14	10.7	105	5	7	105	N/A	Skilled Nursing Care (Meals)	0	115,939	115,939	
	10.7	139	5	7	139	N/A	Residential Care	0	20,906	20,906	
	10.7	175	5	7	N/A	N/A	Total Statistics - Dietary	0	136,845	136,845	
To adjust dietary meals statistics in order to properly allocate costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2306											

Provider Name							Fiscal Period		Provider NPI		Adjustments
CALIFORNIA ARMENIAN HOME							JUNE 1, 2010 THROUGH MAY 31, 2011		1205903176		20
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>											
15	4.1	5	6	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	41,314	2	41,316	
16	4.1	5	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: 6/1/10 through 5/31/11 Payment Period: 6/1/10 through 7/31/12 Report Date: 8/24/12 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2304, 2404 and 2408 CCR, Title 22, Section 51541	26,608	693	27,301	

Provider Name							Fiscal Period			Provider NPI		Adjustments
CALIFORNIA ARMENIAN HOME							JUNE 1, 2010 THROUGH MAY 31, 2011			1205903176		20
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>												
	N/A			1	14		Overpayments			\$0		
17							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				\$169	
18							To recover overpayments for Medi-Cal List of Contract Drugs that were charged to patient Share of Cost that are separately billable and payable by the Medi-Cal program. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786, 51458.1, 51313 and 51511(c)(2)				157	
19							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2409 CCR, Title 22, Sections 50786 and 51458.1				904	
20							To recover Medi-Cal overpayments for the day of discharge. 42 CFR 413.20, 413.24, 431.07 and 433.139 CMS Pub. 15-1, Sections 2205.1 and 2409 CCR, Title 22, Section 51458.1				<u>16</u> \$1,246	\$1,246