

**REPORT
ON THE
RATE SETTING AUDIT**

**ASIAN COMMUNITY NURSING HOME
SACRAMENTO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1639261795**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Kelly Ostrom
Auditor: Ahsan Hafeez**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 19, 2013

Melanie Henderson, Administrator
Asian Community Nursing Home
7801 Rush River Dr.
Sacramento, CA 95831

ASIAN COMMUNITY NURSING HOME
NATIONAL PROVIDER IDENTIFIER (NPI) 1639261795
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs, 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 Schedule

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

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

Melanie Henderson
Page 2

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed By

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
Asian Community Nursing Home

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

Provider NPI:
1639261795

OSHPD Facility No.:
206344001

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	\$ 3,453,029	\$ 100.06
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,302,155	\$ 37.73
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 834,813	\$ 24.19
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 342,945	\$ 9.94
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 8,779	\$ 0.25
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 27,973	\$ 0.81
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 381,731	\$ 11.06
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 677,721	\$ 19.64
11	Cost of Routine Service/Audited Total Costs	\$ 7,592,352.00	\$ 7,029,145	\$ 203.70
12	Total Patient Days (Adj)	34,508	34,508	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 220.02	\$ 203.70	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj 15)	20,103	20,461	
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:
Asian Community Nursing Home

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

Provider NPI:
1639261795

OSHPD Facility No.:
206344001

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:
Asian Community Nursing Home

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

Provider NPI:
1639261795

OSHPD Facility No.:
206344001

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 92,446	\$ 92,446		
160	Activities	149,036		\$ 149,036	
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	3,211,547	92,446	149,036	3,453,029 *
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	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,453,029	\$ 92,446	\$ 149,036	\$ 3,453,029

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
Asian Community Nursing Home

Provider NPI:
1639261795

OSHPD Facility Number:
206344001

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 126,267	\$ 126,267										
010	Housekeeping	304,717	3,861	\$ 308,578									
060	Laundry and Linen	113,937	3,861	9,734	\$ 127,532								
065	Dietary	676,824	26,592	67,036	0	\$ 770,451							
155	Social Services	N/A	697	1,757	0	0	\$ 2,454						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	7,230	18,226	0	0	0	0		\$ 25,456	\$ 25,456		
166	Medical Records	44,007	1,394	3,514	0	0	0	0		48,915		\$ 48,915	
170	Inservice Education - Nursing	70,976	0	0	0	0	0	0	\$ 70,976				
ANCILLARY SERVICES													
075	Patient Supplies		911	2,296	0	0	0	0	0	3,207	94	180	\$ 3,481
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,859	4,685	1,180	0	0	0	0	7,724	1,825	3,507	13,056
081	Respiratory Therapy		0	0	0	0	0	0	0	0	58	112	170
082	Occupational Therapy		1,087	2,741	0	0	0	0	0	3,828	1,240	2,383	7,451
083	Speech Pathology		400	1,007	0	0	0	0	0	1,407	309	593	2,309
085	Pharmacy		511	1,288	0	0	0	0	0	1,800	619	1,190	3,608
090	Laboratory		0	0	0	0	0	0	0	0	131	252	384
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	36	69	105
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		76,810	193,634	126,352	770,451	2,454	0	70,976	1,240,678	21,042	40,434	1,302,155 *
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 *
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		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		1,055	2,659	0	0	0	0	0	3,714	101	195	4,010
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,336,728	\$ 126,267	\$ 308,578	\$ 127,532	\$ 770,451	\$ 2,454	\$ -	\$ 70,976	\$ 1,262,357	\$ 25,456	\$ 48,915	\$ 1,336,728

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
Asian Community Nursing Home

Provider NPI:
1639261795

OSHPD Facility Number:
206344001

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 307,777	\$ 307,777										
010	Housekeeping	49,977	9,412	\$ 59,389									
060	Laundry and Linen	6,375	9,412	1,873	\$ 17,660								
065	Dietary	308,243	64,817	12,902	0	\$ 385,962							
155	Social Services	532	1,699	338	0	0	\$ 2,569						
160	Activities	13,306	0	0	0	0	0	\$ 13,306					
165	Administration	N/A	17,623	3,508	0	0	0	0		\$ 21,131	\$ 21,131		
166	Medical Records	0	3,398	676	0	0	0	0		4,074		\$ 4,074	
170	Inservice Education - Nursing	651	0	0	0	0	0	0	\$ 651				
ANCILLARY SERVICES													
075	Patient Supplies	17,363	2,220	442	0	0	0	0	0	20,025	78	15	\$ 20,118
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	487,198	4,530	902	163	0	0	0	0	492,793	1,515	292	494,600
081	Respiratory Therapy	16,119	0	0	0	0	0	0	0	16,119	48	9	16,177
082	Occupational Therapy	333,654	2,650	528	0	0	0	0	0	336,832	1,029	198	338,059
083	Speech Pathology	81,883	974	194	0	0	0	0	0	83,051	256	49	83,357
085	Pharmacy	166,890	1,246	248	0	0	0	0	0	168,384	514	99	168,997
090	Laboratory	36,430	0	0	0	0	0	0	0	36,430	109	21	36,560
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	10,000	0	0	0	0	0	0	0	10,000	30	6	10,036
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	169,501	187,226	37,267	17,497	385,962	2,569	13,306	651	813,978	17,467	3,368	834,813
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	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	18,126	2,571	512	0	0	0	0	0	21,209	84	16	21,309
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,024,025	\$ 307,777	\$ 59,389	\$ 17,660	\$ 385,962	\$ 2,569	\$ 13,306	\$ 651	\$ 1,998,820	\$ 21,131	\$ 4,074	\$ 2,024,025

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
Asian Community Nursing Home

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

Provider NPI:
1639261795

OSHPD Facility Number:
206344001

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)	\$ 364,862	98%							
	Property Tax (line 40)	9,340	2%	\$ 374,202						
005	Plant Operations and Maintenance			9,750	\$ 9,750					
010	Housekeeping			11,145	298	\$ 11,443				
060	Laundry and Linen			11,145	298	361	\$ 11,804			
065	Dietary			76,753	2,053	2,486	0	\$ 81,292		
155	Social Services			2,012	54	65	0	0	\$ 2,131	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			20,868	558	676	0	0	0	0
166	Medical Records			4,023	108	130	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,629	70	85	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,365	144	174	109	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,138	84	102	0	0	0	0
083	Speech Pathology			1,153	31	37	0	0	0	0
085	Pharmacy			1,475	39	48	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			221,702	5,931	7,181	11,695	81,292	2,131	0
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			0	0	0	0	0	0	0
140	Beauty and Barber			3,044	81	99	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 374,202	100%	\$ 374,202	\$ 9,750	\$ 11,443	\$ 11,804	\$ 81,292	\$ 2,131	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
Asian Community Nursing Home

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

Provider NPI:
1639261795

OSHPD Facility Number:
206344001

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 98% Of Total	Property Tax 2% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 364,862	98%							
	Property Tax (line 40)	9,340	2%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 22,102	\$ 22,102				
166	Medical Records				4,261		\$ 4,261			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,784	81	16	\$ 2,881	\$ 2,809	\$ 72
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	5,791	1,585	306	7,681	7,489	192
081	Respiratory Therapy			0	0	50	10	60	59	2
082	Occupational Therapy			0	3,324	1,077	208	4,608	4,493	115
083	Speech Pathology			0	1,222	268	52	1,541	1,503	38
085	Pharmacy			0	1,562	538	104	2,204	2,149	55
090	Laboratory			0	0	114	22	136	133	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	31	6	37	36	1
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	329,931	18,270	3,522	351,724	342,945	8,779 *
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			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,224	88	17	3,329	3,246	83
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 374,202	100%	\$ -	\$ 347,839	\$ 22,102	\$ 4,261	\$ 374,202	\$ 364,862	\$ 9,340

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
Asian Community Nursing Home

Provider NPI:
1639261795

OSHPD Facility Number:
206344001

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 62% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 0% of Total	Quality Assur. Fees 35% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 107,794												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	712,078												
	Total Costs Allocable as Administration	819,872	62%											
167	CDPH Licensing Fees	33,840	3%											
168	Professional Liability Insurance	0	0%											
169	Quality Assurance Fees	461,798	35%											
174	Caregiver Training	0	0%											
	Total	1,315,510	100%						\$ 1,315,510					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 3,207	\$ 20,025	\$ 2,784	\$ 26,015	4,846	\$ 3,020	\$ 125	\$ -	\$ 1,701	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	7,724	492,793	5,791	506,308	94,315	58,780	2,426	0	33,108	0
081	Respiratory Therapy			0	0	16,119	0	16,119	3,003	1,871	77	0	1,054	0
082	Occupational Therapy			0	3,828	336,832	3,324	343,984	64,077	39,935	1,648	0	22,494	0
083	Speech Pathology			0	1,407	83,051	1,222	85,679	15,960	9,947	411	0	5,603	0
085	Pharmacy			0	1,800	168,384	1,562	171,746	31,993	19,939	823	0	11,231	0
090	Laboratory			0	0	36,430	0	36,430	6,786	4,229	175	0	2,382	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	10,000	0	10,000	1,863	1,161	48	0	654	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			3,453,029	1,240,678	813,978	329,931	5,837,617	1,087,425	677,721	27,973	0	381,731	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			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	3,714	21,209	3,224	28,147	5,243	3,268	135	0	1,841	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,315,510		\$ 3,453,029	\$ 1,262,357	\$ 1,998,820	\$ 347,839	\$ 7,062,045	\$ 1,315,510					
	Total Administrative Costs							\$ 1,315,510		\$ 819,872	\$ 33,840	\$ -	\$ 461,798	\$ -
	Unit Cost Multiplier							0.18627890						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 74,371	\$ 25,205	\$ 26,363	\$ 125,939							
	TOTAL FACILITY COSTS							\$ 8,503,494						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
Asian Community Nursing Home

Provider NPI:
1639261795

OSHPD Facility Number:
206344001

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 12)	Plant Ops (SQ FT) 5 (Adj 12)	Hskpng (SQ FT) 10 (Adj 12)	Laundry (LBS) 60 (Adj 13)	Dietary (MEALS) 65 (Adj 14)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	727									
010	Housekeeping	831	831								
060	Laundry and Linen	831	831	831							
065	Dietary	5,723	5,723	5,723							
155	Social Services	150	150	150							
160	Activities										
165	Administration	1,556	1,556	1,556							
166	Medical Records	300	300	300							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	196	196	196						26,015	26,015
077	Specialized Support Surfaces									0	0
080	Physical Therapy	400	400	400	1,200					506,308	506,308
081	Respiratory Therapy									16,119	16,119
082	Occupational Therapy	234	234	234						343,984	343,984
083	Speech Pathology	86	86	86						85,679	85,679
085	Pharmacy	110	110	110						171,746	171,746
090	Laboratory									36,430	36,430
095	Home Health Services									0	0
100	Other Ancillary Services									10,000	10,000
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	16,531	16,531	16,531	128,500	103,667	3,381,048	3,381,048	3,381,048	5,837,617	5,837,617
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									0	0
140	Beauty and Barber	227	227	227						28,147	28,147
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	27,902	27,175	26,344	129,700	103,667	3,381,048	3,381,048	3,381,048	7,062,045	7,062,045
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 92,446 0.02734241	\$ 149,036 0.044079824			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 126,267 4.64643974	\$ 308,578 11.71341449	\$ 127,532 0.98328480	\$ 770,451 7.43198362	\$ 2,454 0.00072580	\$ - 0.00000000	\$ 70,976 0.02099231	\$ 25,456 0.00360461	\$ 48,915 0.00692646
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 307,777 11.32574057	\$ 59,389 2.25435357	\$ 17,660 0.13616082	\$ 385,962 3.72309297	\$ 2,569 0.00075983	\$ 13,306 0.00393547	\$ 651 0.00019254	\$ 21,131 0.00299214	\$ 4,074 0.00057689
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 374,202 13.41129668	\$ 9,750 0.35878612	\$ 11,443 0.43436603	\$ 11,804 0.09100923	\$ 81,292 0.78416527	\$ 2,131 0.00063018	\$ - 0.00000000	\$ - 0.00000000	\$ 22,102 0.00312971	\$ 4,261 0.00060341

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
Asian Community Nursing Home

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

Provider NPI:
1639261795

OSHPD Facility Number:
206344001

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	\$	\$ 86,129	\$ 86,129	(Sch 3)
005	.20-.39	Fringe Benefits	6200		40,138	40,138	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200		307,777	307,777	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 0	\$ 434,044	\$ 434,044	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 184,542	\$ 184,542	(Sch 3)
010	.20-.39	Fringe Benefits	6300		120,175	120,175	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300		49,977	49,977	(Sch 4)
010		Housekeeping - Total	6300	\$ 0	\$ 354,694	\$ 354,694	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 129,274	\$ 129,274	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		135,742	135,742	(Sch 5)
025		Depreciation: Equipment	7140		82,461	82,461	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		17,385	17,385	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300		9,340	9,340	(Sch 5)
045		Property Insurance	7400		107,794	107,794	(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		\$ 0	\$ 1,270,734	\$ 1,270,734	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 60,202	\$ 60,202	(Sch 3)
060	.20-.39	Fringe Benefits	6400		53,735	53,735	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400		6,375	6,375	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 0	\$ 120,312	\$ 120,312	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$	\$ 429,084	\$ 429,084	(Sch 3)
065	.20-.39	Fringe Benefits	6500		247,740	247,740	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500		308,243	308,243	(Sch 4)
065		Dietary - Total	6500	\$ 0	\$ 985,067	\$ 985,067	
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		17,363	17,363	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 17,363	\$ 17,363	
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:
Asian Community Nursing Home

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

Provider NPI:
1639261795

OSHPD Facility Number:
206344001

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		487,198	487,198	(Sch 4)
080		Physical Therapy - Total	8200	\$ 0	\$ 487,198	\$ 487,198	
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		16,119	16,119	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 16,119	\$ 16,119	
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		333,654	333,654	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 0	\$ 333,654	\$ 333,654	
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		81,883	81,883	(Sch 4)
083		Speech Pathology - Total	8280	\$ 0	\$ 81,883	\$ 81,883	
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		166,890	166,890	(Sch 4)
085		Pharmacy - Total	8300	\$ 0	\$ 166,890	\$ 166,890	
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		36,430	36,430	(Sch 4)
090		Laboratory - Total	8400	\$ 0	\$ 36,430	\$ 36,430	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900		10,000	10,000	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 0	\$ 10,000	\$ 10,000	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
Asian Community Nursing Home

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

Provider NPI:
1639261795

OSHPD Facility Number:
206344001

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		\$ 0	\$ 1,149,537	\$ 1,149,537	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$	\$ 2,289,774	\$ 2,289,774	(Sch 2)
105	.20-.39	Fringe Benefits	6110		921,773	921,773	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110		169,501	169,501	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 0	\$ 3,381,048	\$ 3,381,048	
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:
Asian Community Nursing Home

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

Provider NPI:
1639261795

OSHPD Facility Number:
206344001

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		18,126	18,126 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 18,126	\$ 18,126
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		\$ 0	\$ 3,399,174	\$ 3,399,174
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$	\$ 66,994	\$ 66,994 (Sch 2)
155	.20-.39	Fringe Benefits	6600		25,452	25,452 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		532	532 (Sch 4)
155		Social Services - Total	6600	\$ 0	\$ 92,978	\$ 92,978

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
Asian Community Nursing Home

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

Provider NPI:
1639261795

OSHPD Facility Number:
206344001

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	\$	\$ 96,709	\$ 96,709	(Sch 2)
160	.20-.39	Fringe Benefits	6700		52,327	52,327	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700		13,306	13,306	(Sch 4)
160		Activities - Total	6700	\$ 0	\$ 162,342	\$ 162,342	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 300,505	\$ 211	\$ 300,716	(Sch 6)
165	.20-.39	Fringe Benefits	6900	150,425	(211)	150,214	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	665,543	(404,395)	261,148	(Sch 6)
165		Administration - Total	6900	\$ 1,116,473	\$ (404,395)	\$ 712,078	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 36,501	\$ 0	\$ 36,501	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,506	0	7,506	(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	\$ 44,007	\$ 0	\$ 44,007	
167		CDPH Licensing Fees	6900	\$ 33,840	\$ 0	\$ 33,840	(Sch 6)
168		Professional Liability Insurance	6900	\$	\$ 0	\$ 0	(Sch 6)
169		Quality Assurance Fees	6900	\$ 461,798	\$ 0	\$ 461,798	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$	\$ 48,532	\$ 48,532	(Sch 3)
170	.20-.39	Fringe Benefits	6800		22,444	22,444	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		651	651	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 0	\$ 71,627	\$ 71,627	
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		\$ 1,656,118	\$ (77,448)	\$ 1,578,670	
200		Total		\$ 1,656,118	\$ 6,847,376	\$ 8,503,494	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 427,742	
-----	------	---	------	--	--	------------	--

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

Provider Name:
Asian Community Nursing Home

Provider NPI:
1639261795

OSHPD Facility Number:
206344001

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

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	\$6,847,376 (To Sch 8)	7,487,110	21,107	0	18,126	(1,000)	(1,442)	(4,097)	(11,488)

Provider Name:
Asian Community Nursing Home

Provider NPI:
1639261795

OSHPD Facility Number:
206344001

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

Line No.	Sub No.	Description	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ						
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	(125,625)	(535,315)	0	0	0	0	0	0	0

Provider Name							Fiscal Period			Provider Number		Adjustments
ASIAN COMMUNITY NURSING HOME							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1639261795		15
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$427,742	\$427,742		

Provider Name							Fiscal Period	Provider Number		Adjustments
ASIAN COMMUNITY NURSING HOME							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1639261795		15
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										
2	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$0	\$86,129	\$86,129
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	0	40,138	40,138
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	0	307,777	307,777
	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	0	184,542	184,542
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	0	120,175	120,175
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	0	49,977	49,977
	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	0	129,274	129,274
	10.5	020	4	8A-1	020	4	Depreciation - Leasehold Improvements	0	135,742	135,742
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	0	82,461	82,461
	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other	0	17,385	17,385
	10.5	040	4	8A-1	040	4	Property Taxes	0	9,340	9,340
	10.5	045	4	8A-1	045	4	Property Insurance	0	107,794	107,794
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	0	(41,568)	(41,568) *
	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	0	60,202	60,202
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	0	53,735	53,735
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	0	6,375	6,375
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	0	429,084	429,084
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	0	247,740	247,740
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	0	308,243	308,243
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	0	17,363	17,363
	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor	0	487,198	487,198
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	0	16,119	16,119
	10.5	082	4	8A-1	082	4	Occupational Therapy - Other - Nonlabor	0	333,654	333,654
	10.5	083	4	8A-1	083	4	Speech Pathology - Other - Nonlabor	0	81,883	81,883
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	0	166,890	166,890
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	0	36,430	36,430
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	0	10,000	10,000
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	0	2,289,774	2,289,774
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	0	921,773	921,773
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	0	189,962	189,962 *
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages	0	66,994	66,994
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	0	25,452	25,452
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	0	532	532

-Continued on next page-

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number		Adjustments
ASIAN COMMUNITY NURSING HOME							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1639261795		15
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										
-Continued from previous page-										
	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages	\$0	\$96,709	\$96,709
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	0	52,327	52,327
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	0	13,306	13,306
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	300,505	211	300,716
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	150,425	(211)	150,214
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	665,543	274,572	940,115 *
	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	0	48,532	48,532
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	0	22,444	22,444
	10.5	170	4	8A-1	170	4	Inservice Education - Nursing - Other - Nonlabor	0	651	651
							To reconcile the reported expenses to agree with the provider's records. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
3	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment To adjust interest income against interest expense. 42 CFR 413.153(b)(2)(iii) / CMS Pub. 15-1, Section 202.2 CMS Pub. 15-2, Section 3613	*(41,568)	\$41,568	\$0
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To adjust the reported expenses to agree with the audited financial statements. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$189,962	(\$20,461)	\$169,501
5	10.5	140	4	8A-1	140	4	Beauty and Barber To adjust Beauty and Barber expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8	\$0	\$18,126	\$18,126

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider Number		Adjustments
ASIAN COMMUNITY NURSING HOME							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1639261795		15
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$940,115		
							To eliminate initial bank deposit check nonallowable cost. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2104.3			(\$1,000)	
7							To eliminate nonallowable exotic plants not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3			(1,442)	
8							To eliminate legal expense due to insufficient documentation and related to patient care. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(4,097)	
9							To eliminate the cost of replacing lost or stolen items purchased for patients not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3			(11,488)	
10							To eliminate related party direct overhead costs due to lack of documentation of actual services provided. Also due to insufficient documentation that the cost of their services was necessary, proper, reasonable, and related to patient care. 42 CFR 413.20, 413.24, 413.134, 413.153, and 413.9 (c)(2) CMS Pub. 15-1, Sections 202.1, 202.2, 226, 902.4, 904, 905.1, 1000, 2103, 2135.2, and 2304			(125,625)	
11							To adjust the reported expenses to agree with the audited financial statements. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			(535,315)	
										(\$678,967)	\$261,148

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider Number		Adjustments
ASIAN COMMUNITY NURSING HOME							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1639261795		15
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											
12	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	727	727	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	831	831	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	831	831	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	5,723	5,723	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	196	196	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	400	400	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	234	234	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	86	86	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	110	110	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	16,531	16,531	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	227	227	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	150	150	
	10.7	165	1,2,3	7	165	N/A	Administration	0	1,556	1,556	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	300	300	
	10.7	175	1	7	N/A	N/A	Total - Statistics - Square Feet - Capital	0	27,902	27,902	
	10.7	175	2	7	N/A	N/A	Total - Statistics - Square Feet - Plant Operations and Maintenance	0	27,175	27,175	
	10.7	175	3	7	N/A	N/A	Total - Statistics - Square Feet - Housekeeping	0	26,334	26,334	
13	10.7	080	4	7	080	N/A	Physical Therapy (Pounds of Laundry)	0	1,200	1,200	
	10.7	105	4	7	105	N/A	Skilled Nursing Care	0	128,500	128,500	
	10.7	175	4	7	N/A	N/A	Total - Statistics - Square Feet - Laundry and Linen	0	129,700	129,700	
14	10.7	105	5	7	105	N/A	Skilled Nursing Care (Meals Served)	0	103,667	103,667	
	10.7	175	5	7	N/A	N/A	Total - Statistics - Square Feet - Dietary	0	103,667	103,667	
To adjust statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											

Provider Name							Fiscal Period	Provider Number		Adjustments
ASIAN COMMUNITY NURSING HOME							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1639261795		15
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 MEDI-CAL DAYS</u>										
15	4.1	5	2	1	15	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through April 15, 2013 Report Date: April 23, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	20,103	358	20,461	