

**REPORT
ON THE
RATE SETTING AUDIT
EMPRESS CARE CENTER
SAN JOSE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1396732046
FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Celia Aviña
Auditor: Lok Lui**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 7, 2013

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

EMPRESS CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1396732046
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

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

Certified

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

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
EMPRESS CARE CENTER

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

Provider NPI:
1396732046

OSHPD Facility No.:
206430768

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	\$ 2,402,305	\$ 106.55
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 846,300	\$ 37.53
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 538,324	\$ 23.88
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 305,952	\$ 13.57
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 24,590	\$ 1.09
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,227	\$ 0.81
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 71,726	\$ 3.18
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 280,639	\$ 12.45
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 501,435	\$ 22.24
11	Cost of Routine Service/Audited Total Costs	\$ 5,107,729	\$ 4,989,499	\$ 221.29
12	Total Patient Days (Adj)	22,547	22,547	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 226.54	\$ 221.29	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 5)	18,536	17,435	
16	Medi-Cal Managed Care Days (Adj 6)		828	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
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:
EMPRESS CARE CENTER

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

Provider NPI:
1396732046

OSHPD Facility No.:
206430768

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	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
EMPRESS CARE CENTER

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

Provider NPI:
1396732046

OSHPD Facility No.:
206430768

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	\$ 59,430	\$ 59,430		
160	Activities	64,614		\$ 64,614	
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	93,856	0	0	93,856
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	93,250	0	0	93,250
083	Speech Pathology	2,959	0	0	2,959
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	2,278,261	59,430	64,614	2,402,305 *
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	\$ 2,592,370	\$ 59,430	\$ 64,614	\$ 2,592,370

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
EMPRESS CARE CENTER

Provider NPI:
1396732046

OSHPD Facility Number:
206430768

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	\$ 106,169	\$ 106,169										
010	Housekeeping	190,489	203	\$ 190,692									
060	Laundry and Linen	126,881	2,471	4,446	\$ 133,798								
065	Dietary	347,213	17,130	30,826	0	\$ 395,169							
155	Social Services	N/A	601	1,081	0	0	\$ 1,682						
160	Activities	N/A	6,588	11,856	0	0	0	\$ 18,444					
165	Administration	N/A	8,371	15,064	0	0	0	0	\$ 23,435	\$ 23,435			
166	Medical Records	48,128	1,095	1,970	0	0	0	0	51,193		\$ 51,193		
170	Inservice Education - Nursing	37,274	2,325	4,185	0	0	0	0	\$ 43,784				
ANCILLARY SERVICES													
075	Patient Supplies		630	1,133	0	0	0	0	0	1,763	26	56	\$ 1,845
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	0	0	0	0	0	0	0	502	1,098	1,600
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	499	1,090	1,590
083	Speech Pathology		0	0	0	0	0	0	0	0	16	35	50
085	Pharmacy		0	0	0	0	0	0	0	0	664	1,450	2,113
090	Laboratory		0	0	0	0	0	0	0	0	35	75	110
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	192	420	612
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		66,116	118,980	133,798	395,169	1,682	18,444	43,784	777,972	21,457	46,871	846,300 *
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		639	1,151	0	0	0	0	0	1,790	45	98	1,933
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 856,154	\$ 106,169	\$ 190,692	\$ 133,798	\$ 395,169	\$ 1,682	\$ 18,444	\$ 43,784	\$ 781,526	\$ 23,435	\$ 51,193	\$ 856,154

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
EMPRESS CARE CENTER

Provider NPI:
1396732046

OSHPD Facility Number:
206430768

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	\$ 121,226	\$ 121,226										
010	Housekeeping	14,314	232	\$ 14,546									
060	Laundry and Linen	14,339	2,821	339	\$ 17,499								
065	Dietary	145,386	19,559	2,351	0	\$ 167,296							
155	Social Services	0	686	82	0	0	\$ 768						
160	Activities	3,858	7,523	904	0	0	0	\$ 12,285					
165	Administration	N/A	9,558	1,149	0	0	0	0		\$ 10,707	\$ 10,707		
166	Medical Records	2,694	1,250	150	0	0	0	0		4,094		\$ 4,094	
170	Inservice Education - Nursing	0	2,655	319	0	0	0	0	\$ 2,974				
ANCILLARY SERVICES													
075	Patient Supplies	217	719	86	0	0	0	0	0	1,023	12	4	\$ 1,039
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	0	0	0	0	0	0	0	0	230	88	317
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	228	87	315
083	Speech Pathology	0	0	0	0	0	0	0	0	0	7	3	10
085	Pharmacy	123,975	0	0	0	0	0	0	0	123,975	303	116	124,394
090	Laboratory	6,456	0	0	0	0	0	0	0	6,456	16	6	6,478
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	35,897	0	0	0	0	0	0	0	35,897	88	34	36,018
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	239,380	75,492	9,076	17,499	167,296	768	12,285	2,974	524,772	9,803	3,749	538,324 *
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	3,760	730	88	0	0	0	0	0	4,578	21	8	4,606
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 711,502	\$ 121,226	\$ 14,546	\$ 17,499	\$ 167,296	\$ 768	\$ 12,285	\$ 2,974	\$ 696,700	\$ 10,707	\$ 4,094	\$ 711,502

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
EMPRESS CARE CENTER

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

Provider NPI:
1396732046

OSHPD Facility Number:
206430768

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)	\$ 312,043	93%							
	Property Tax (line 40)	25,080	7%	\$ 337,123						
005	Plant Operations and Maintenance			13,440	\$ 13,440					
010	Housekeeping			620	26	\$ 646				
060	Laundry and Linen			7,532	313	15	\$ 7,860			
065	Dietary			52,224	2,168	104	0	\$ 54,497		
155	Social Services			1,831	76	4	0	0	\$ 1,911	
160	Activities			20,086	834	40	0	0	0	\$ 20,960
165	Administration			25,521	1,060	51	0	0	0	0
166	Medical Records			3,338	139	7	0	0	0	0
170	Inservice Education - Nursing			7,089	294	14	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,920	80	4	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	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			201,571	8,370	403	7,860	54,497	1,911	20,960
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			1,950	81	4	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 337,123	100%	\$ 337,123	\$ 13,440	\$ 646	\$ 7,860	\$ 54,497	\$ 1,911	\$ 20,960

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
EMPRESS CARE CENTER

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

Provider NPI:
1396732046

OSHPD Facility Number:
206430768

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 93% Of Total	Property Tax 7% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 312,043	93%							
	Property Tax (line 40)	25,080	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 26,632	\$ 26,632				
166	Medical Records				3,483		\$ 3,483			
170	Inservice Education - Nursing			\$ 7,398						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,004	29	4	\$ 2,037	\$ 1,885	\$ 152
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	571	75	646	598	48
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	567	74	642	594	48
083	Speech Pathology			0	0	18	2	20	19	2
085	Pharmacy			0	0	754	99	853	789	63
090	Laboratory			0	0	39	5	44	41	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	218	29	247	229	18
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			7,398	302,970	24,384	3,189	330,543	305,952	24,590
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	2,034	51	7	2,092	1,937	156
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 337,123	100%	\$ 7,398	\$ 307,008	\$ 26,632	\$ 3,483	\$ 337,123	\$ 312,043	\$ 25,080

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
EMPRESS CARE CENTER

Provider NPI:
1396732046

OSHPD Facility Number:
206430768

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. 58% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 3,548												
055	Interest - Other	10,496												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	533,629												
	Total Costs Allocable as Administration	547,673	58%											
167	CDPH Licensing Fees	19,908	2%											
168	Professional Liability Insurance	78,340	8%											
169	Quality Assurance Fees	306,517	32%											
174	Caregiver Training	0	0%											
	Total	952,438	100%						\$ 952,438					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,763	\$ 1,023	\$ 2,004	\$ 4,789	1,042	\$ 599	\$ 22	\$ 86	\$ 335	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			93,856	0	0	0	93,856	20,420	11,742	427	1,680	6,572	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			93,250	0	0	0	93,250	20,288	11,666	424	1,669	6,529	0
083	Speech Pathology			2,959	0	0	0	2,959	644	370	13	53	207	0
085	Pharmacy			0	0	123,975	0	123,975	26,973	15,510	564	2,219	8,681	0
090	Laboratory			0	0	6,456	0	6,456	1,405	808	29	116	452	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	35,897	0	35,897	7,810	4,491	163	642	2,513	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			2,402,305	777,972	524,772	302,970	4,008,019	872,027	501,435	18,227	71,726	280,639	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	1,790	4,578	2,034	8,403	1,828	1,051	38	150	588	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 952,438		\$ 2,592,370	\$ 781,526	\$ 696,700	\$ 307,008	\$ 4,377,604	\$ 952,438					
	Total Administrative Costs							\$ 952,438		\$ 547,673	\$ 19,908	\$ 78,340	\$ 306,517	\$ -
	Unit Cost Multiplier							0.21757063						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 74,628	\$ 14,802	\$ 30,115	\$ 119,545						
	TOTAL FACILITY COSTS							\$ 5,449,587						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
EMPRESS CARE CENTER

Provider NPI:
1396732046

OSHPD Facility Number:
206430768

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 3)	Plant Ops (SQ FT) 5 (Adj 3,4)	Hskpng (SQ FT) 10 (Adj 3,4)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	455									
010	Housekeeping	21	21								
060	Laundry and Linen	255	255	255							
065	Dietary	1,768	1,768	1,768							
155	Social Services	62	62	62							
160	Activities	680	680	680							
165	Administration	864	864	864							
166	Medical Records	113	113	113							
170	Inservice Education - Nursing	240	240	240							
	ANCILLARY SERVICES										
075	Patient Supplies	65	65	65						4,789	4,789
077	Specialized Support Surfaces									0	0
080	Physical Therapy									93,856	93,856
081	Respiratory Therapy									0	0
082	Occupational Therapy									93,250	93,250
083	Speech Pathology									2,959	2,959
085	Pharmacy									123,975	123,975
090	Laboratory									6,456	6,456
095	Home Health Services									0	0
100	Other Ancillary Services									35,897	35,897
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,824	6,824	6,824	111,205	66,723	2,517,641	2,517,641	2,517,641	4,008,019	4,008,019
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	66	66	66						8,403	8,403
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	11,413	10,958	10,937	111,205	66,723	2,517,641	2,517,641	2,517,641	4,377,604	4,377,604
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 59,430 0.023605431	\$ 64,614 0.025664501			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 106,169 9.68872057	\$ 190,692 17.43553654	\$ 133,798 1.20316250	\$ 395,169 5.92252576	\$ 1,682 0.00066797	\$ 18,444 0.00732610	\$ 43,784 0.01739081	\$ 23,435 0.00535347	\$ 51,193 0.01169431
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 121,226 11.06278518	\$ 14,546 1.33000992	\$ 17,499 0.15735950	\$ 167,296 2.50732823	\$ 768 0.00030519	\$ 12,285 0.00487961	\$ 2,974 0.00118137	\$ 10,707 0.00244594	\$ 4,094 0.00093530
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 337,123 29.53850872	\$ 13,440 1.22650315	\$ 646 0.05907152	\$ 7,860 0.07068155	\$ 54,497 0.81676453	\$ 1,911 0.00075908	\$ 20,960 0.00832540	\$ 7,398 0.00293838	\$ 26,632 0.00608370	\$ 3,483 0.00079567

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EMPRESS CARE CENTER

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

Provider NPI:
1396732046

OSHPD Facility Number:
206430768

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	\$ 74,330	\$ 0	\$ 74,330	(Sch 3)
005	.20-.39	Fringe Benefits	6200	31,839	0	31,839	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	121,226	0	121,226	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 227,395	\$ 0	\$ 227,395	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 133,562	\$ 0	\$ 133,562	(Sch 3)
010	.20-.39	Fringe Benefits	6300	56,927	0	56,927	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	14,314	0	14,314	(Sch 4)
010		Housekeeping - Total	6300	\$ 204,803	\$ 0	\$ 204,803	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	18,365	0	18,365	(Sch 5)
025		Depreciation: Equipment	7140	0	0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	293,678	0	293,678	(Sch 5)
040		Property Taxes	7300	25,080	0	25,080	(Sch 5)
045		Property Insurance	7400	3,548	0	3,548	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 10,496	\$ 0	\$ 10,496	(Sch 6)
057		Subtotal 005 - 055		\$ 783,365	\$ 0	\$ 783,365	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 79,503	\$ 0	\$ 79,503	(Sch 3)
060	.20-.39	Fringe Benefits	6400	47,378	0	47,378	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	14,339	0	14,339	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 141,220	\$ 0	\$ 141,220	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 231,654	\$ 0	\$ 231,654	(Sch 3)
065	.20-.39	Fringe Benefits	6500	115,559	0	115,559	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	145,386	0	145,386	(Sch 4)
065		Dietary - Total	6500	\$ 492,599	\$ 0	\$ 492,599	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	217	0	217	(Sch 4)
075		Patient Supplies - Total	8100	\$ 217	\$ 0	\$ 217	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EMPRESS CARE CENTER

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

Provider NPI:
1396732046

OSHPD Facility Number:
206430768

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	93,856	0	93,856	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 93,856	\$ 0	\$ 93,856	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	93,250	0	93,250	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 93,250	\$ 0	\$ 93,250	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	2,959	0	2,959	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 2,959	\$ 0	\$ 2,959	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	123,975	0	123,975	(Sch 4)
085		Pharmacy - Total	8300	\$ 123,975	\$ 0	\$ 123,975	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	6,456	0	6,456	(Sch 4)
090		Laboratory - Total	8400	\$ 6,456	\$ 0	\$ 6,456	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	35,897	0	35,897	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 35,897	\$ 0	\$ 35,897	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EMPRESS CARE CENTER

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

Provider NPI:
1396732046

OSHPD Facility Number:
206430768

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 356,610	\$ 0	\$ 356,610	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,572,979	\$ 0	\$ 1,572,979	(Sch 2)
105	.20-.39	Fringe Benefits	6110	705,282	0	705,282	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	239,380	0	239,380	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,517,641	\$ 0	\$ 2,517,641	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EMPRESS CARE CENTER

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

Provider NPI:
1396732046

OSHPD Facility Number:
206430768

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	3,760	0	3,760 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,760	\$ 0	\$ 3,760
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,521,401	\$ 0	\$ 2,521,401
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 43,781	\$ 0	\$ 43,781 (Sch 2)
155	.20-.39	Fringe Benefits	6600	15,649	0	15,649 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0 (Sch 4)
155		Social Services - Total	6600	\$ 59,430	\$ 0	\$ 59,430

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EMPRESS CARE CENTER

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

Provider NPI:
1396732046

OSHPD Facility Number:
206430768

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	\$ 47,600	\$ 0	\$ 47,600	(Sch 2)
160	.20-.39	Fringe Benefits	6700	17,014	0	17,014	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,858	0	3,858	(Sch 4)
160		Activities - Total	6700	\$ 68,472	\$ 0	\$ 68,472	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 124,670	\$ 0	\$ 124,670	(Sch 6)
165	.20-.39	Fringe Benefits	6900	35,129	0	35,129	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	500,987	(127,157)	373,830	(Sch 6)
165		Administration - Total	6900	\$ 660,786	\$ (127,157)	\$ 533,629	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 37,548	\$ 0	\$ 37,548	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,580	0	10,580	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,694	0	2,694	(Sch 4)
166		Medical Records - Total	6900	\$ 50,822	\$ 0	\$ 50,822	
167		CDPH Licensing Fees	6900	\$ 19,908	\$ 0	\$ 19,908	(Sch 6)
168		Professional Liability Insurance	6900	\$ 78,340	\$ 0	\$ 78,340	(Sch 6)
169		Quality Assurance Fees	6900	\$ 306,517	\$ 0	\$ 306,517	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 23,073	\$ 0	\$ 23,073	(Sch 3)
170	.20-.39	Fringe Benefits	6800	14,201	0	14,201	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 37,274	\$ 0	\$ 37,274	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,281,549	\$ (127,157)	\$ 1,154,392	
200		Total		\$ 5,576,744	\$ (127,157)	\$ 5,449,587	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 208,273	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
EMPRESS CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1396732046		6
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purpose 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300 and 2304			\$0	\$208,273	\$208,273

Provider Name							Fiscal Period	Provider NPI		Adjustments
EMPRESS CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1396732046		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED COSTS</u>										
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Eva Care Group, LLC Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$500,987	(\$127,157)	\$373,830

Provider Name							Fiscal Period	Provider NPI		Adjustments
EMPRESS CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1396732046		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>										
3	10.7	005	1	7	005	Plant Operations and Maintenance (Square Feet)	255	200	455	
	10.7	010	1,2	7	010	Housekeeping	1,768	(1,747)	21	
	10.7	060	1,2,3	7	060	Laundry and Linen	21	234	255	
	10.7	065	1,2,3	7	065	Dietary	114	1,654	1,768	
	10.7	075	1,2,3	7	075	Patient Supplies	178	(113)	65	
	10.7	155	1,2,3	7	155	Social Services	0	62	62	
	10.7	160	1,2,3	7	160	Activities	0	680	680	
	10.7	165	1	7	165	Administration	1,205	(341)	864	
	10.7	166	1,2,3	7	166	Medical Records	742	(629)	113	
	10.7	170	1,2,3	7	170	Inservice Education - Nursing	0	240	240	
	10.7	175	1	7	N/A	Total - Square Feet	11,173	240	11,413	
	10.7	175	2	7	N/A	Total - Square Feet	9,713	381	10,094 *	
	10.7	175	3	7	N/A	Total - Square Feet	7,945	2,128	10,073 *	
To adjust square footage statistics to agree with the prior year audit findings in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
4	10.7	165	2,3	7	165	Administration (Square Feet)	0	864	864	
	10.7	175	2	7	N/A	Total - Square Feet	* 10,094	864	10,958	
	10.7	175	3	7	N/A	Total - Square Feet	* 10,073	864	10,937	
To adjust square footage statistics to agree with the prior year audit findings in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
EMPRESS CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1396732046		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
5	4.1	5	2	1	15		Skilled Nursing Care - Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through February 7, 2013 Report Date: February 8, 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	18,536	(1,101)	17,435
6	Not Reported			1	16		Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient detail census report. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	828	828