

**REPORT
ON THE
RATE SETTING AUDIT**

**ANAHEIM HEALTHCARE CENTER
ANAHEIM, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1295831139**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Felipe Avila
Auditor: Ivy Kwan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: May 22, 2013

William Presnell, CFO
Sun Mar Management Services
3050 Saturn Street, Suite 101
Brea, CA 92821

ANAHEIM HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1295831139
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 that include a summary of the total due the State in the amount of \$5,240, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

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.

William Presnell
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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—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ANAHEIM HEALTHCARE CENTER

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

Provider NPI:
1295831139

OSHPD Facility No.:
206301094

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	\$ 6,569,466	\$ 90.61
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,179,491	\$ 16.27
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,922,390	\$ 26.51
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,496,158	\$ 20.64
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 45,096	\$ 0.62
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 50,330	\$ 0.69
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 80,938	\$ 1.12
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 777,158	\$ 10.72
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,360,048	\$ 18.76
11	Cost of Routine Service/Audited Total Costs	\$ 14,658,037	\$ 13,481,076	\$ 185.94
12	Total Patient Days (Adj)	72,503	72,503	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 202.17	\$ 185.94	
14	Overpayments (Adj 9)	\$ 0	\$ (5,240)	
15	Medi-Cal Days (Adj 7)	53,811	1,892	
16	Medi-Cal Managed Care Days (Adj 8)		51,919	
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:
ANAHEIM HEALTHCARE CENTER

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

Provider NPI:
1295831139

OSHPD Facility No.:
206301094

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:
ANAHEIM HEALTHCARE CENTER

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

Provider NPI:
1295831139

OSHPD Facility No.:
206301094

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	\$ 176,003	\$ 176,003		
160	Activities	217,963		\$ 217,963	
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	1,034,056	0	0	1,034,056 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	731,624	0	0	731,624 ***
083	Speech Pathology	67,621	0	0	67,621 ***
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	6,175,500	176,003	217,963	6,569,466 *
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	\$ 8,402,767	\$ 176,003	\$ 217,963	\$ 8,402,767

* (To Schedule 1)
 ** (To Subacute Care - Pediatric Schedule 1)
 *** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ANAHEIM HEALTHCARE CENTER

Provider NPI:
1295831139

OSHPD Facility Number:
206301094

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	\$ 45,987	\$ 45,987										
010	Housekeeping	271,071	67	\$ 271,138									
060	Laundry and Linen	128,965	1,512	8,930	\$ 139,407								
065	Dietary	463,090	2,514	14,847	0	\$ 480,451							
155	Social Services	N/A	250	1,477	0	0	\$ 1,727						
160	Activities	N/A	205	1,211	0	0	0	\$ 1,416					
165	Administration	N/A	1,664	9,826	0	0	0	0	\$ 11,490	\$ 11,490			
166	Medical Records	172,644	327	1,930	0	0	0	0	174,900		\$ 174,900		
170	Inservice Education - Nursing	145,773	742	4,381	0	0	0	0	\$ 150,896				
ANCILLARY SERVICES													
075	Patient Supplies		65	384	0	0	0	0	0	449	34	512	\$ 995
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		287	1,693	0	0	0	0	0	1,980	864	13,152	15,996
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		287	1,693	0	0	0	0	0	1,980	615	9,359	11,954
083	Speech Pathology		287	1,693	0	0	0	0	0	1,980	68	1,032	3,080
085	Pharmacy		0	0	0	0	0	0	0	0	453	6,889	7,341
090	Laboratory		0	0	0	0	0	0	0	0	95	1,444	1,538
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	282	4,295	4,577
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		37,460	221,183	139,407	480,451	1,727	1,416	150,896	1,032,540	9,058	137,892	1,179,491
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		320	1,890	0	0	0	0	0	2,210	21	325	2,557
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,227,530	\$ 45,987	\$ 271,138	\$ 139,407	\$ 480,451	\$ 1,727	\$ 1,416	\$ 150,896	\$ 1,041,140	\$ 11,490	\$ 174,900	\$ 1,227,530

* (To Schedule 1)
 ** (To Subacute Care - Pediatric Schedule 1)
 *** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ANAHEIM HEALTHCARE CENTER

Provider NPI:
1295831139

OSHPD Facility Number:
206301094

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	\$ 374,112	\$ 374,112										
010	Housekeeping	65,244	543	\$ 65,787									
060	Laundry and Linen	107,347	12,303	2,167	\$ 121,817								
065	Dietary	523,166	20,455	3,602	0	\$ 547,224							
155	Social Services	0	2,035	358	0	0	\$ 2,393						
160	Activities	17,455	1,668	294	0	0	0	\$ 19,417					
165	Administration	N/A	13,537	2,384	0	0	0	0		\$ 15,921	\$ 15,921		
166	Medical Records	0	2,659	468	0	0	0	0		3,127		\$ 3,127	
170	Inservice Education - Nursing	0	6,036	1,063	0	0	0	0	\$ 7,099				
	ANCILLARY SERVICES												
075	Patient Supplies	37,504	529	93	0	0	0	0	0	38,126	47	9	\$ 38,182 ***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy	0	2,333	411	0	0	0	0	0	2,744	1,197	235	4,176 ***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy	0	2,333	411	0	0	0	0	0	2,744	852	167	3,763 ***
083	Speech Pathology	0	2,333	411	0	0	0	0	0	2,744	94	18	2,856 ***
085	Pharmacy	549,324	0	0	0	0	0	0	0	549,324	627	123	550,074 ***
090	Laboratory	115,120	0	0	0	0	0	0	0	115,120	131	26	115,277 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	342,514	0	0	0	0	0	0	0	342,514	391	77	342,982
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	851,014	304,743	53,666	121,817	547,224	2,393	19,417	7,099	1,907,372	12,553	2,465	1,922,390 *
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	9,477	2,604	459	0	0	0	0	0	12,540	30	6	12,575
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,992,277	\$ 374,112	\$ 65,787	\$ 121,817	\$ 547,224	\$ 2,393	\$ 19,417	\$ 7,099	\$ 2,973,229	\$ 15,921	\$ 3,127	\$ 2,992,277

* (To Schedule 1)

** (To Subacute Care - Pediatric Schedule 1)

*** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ANAHEIM HEALTHCARE CENTER

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

Provider NPI:
1295831139

OSHPD Facility Number:
206301094

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 1,552,511	97%							
	Property Tax (line 40)	46,795	3%	\$ 1,599,306						
005	Plant Operations and Maintenance			11,628	\$ 11,628					
010	Housekeeping			2,303	17	\$ 2,320				
060	Laundry and Linen			52,213	382	76	\$ 52,671			
065	Dietary			86,810	636	127	0	\$ 87,573		
155	Social Services			8,635	63	13	0	0	\$ 8,711	
160	Activities			7,081	52	10	0	0	0	\$ 7,143
165	Administration			57,451	421	84	0	0	0	0
166	Medical Records			11,283	83	17	0	0	0	0
170	Inservice Education - Nursing			25,617	188	37	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,245	16	3	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			9,901	73	14	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			9,901	73	14	0	0	0	0
083	Speech Pathology			9,901	73	14	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			1,293,284	9,472	1,892	52,671	87,573	8,711	7,143
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			11,053	81	16	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,599,306	100%	\$ 1,599,306	\$ 11,628	\$ 2,320	\$ 52,671	\$ 87,573	\$ 8,711	\$ 7,143

* (To Schedule 1)
 ** (To Subacute Care - Pediatric Schedule 1)
 *** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ANAHEIM HEALTHCARE CENTER

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

Provider NPI:
1295831139

OSHPD Facility Number:
206301094

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 97% Of Total	Property Tax 3% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,552,511	97%							
	Property Tax (line 40)	46,795	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 57,956	\$ 57,956				
166	Medical Records				11,382		\$ 11,382			
170	Inservice Education - Nursing			\$ 25,842						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,265	170	33	\$ 2,468	\$ 2,396	\$ 72 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	9,988	4,358	856	15,202	14,758	445 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	9,988	3,101	609	13,698	13,298	401 ***
083	Speech Pathology			0	9,988	342	67	10,398	10,093	304 ***
085	Pharmacy			0	0	2,283	448	2,731	2,651	80 ***
090	Laboratory			0	0	478	94	572	556	17 ***
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1,423	280	1,703	1,653	50
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			25,842	1,486,588	45,693	8,974	1,541,255	1,496,158	45,096 *
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	11,150	108	21	11,279	10,949	330
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,599,306	100%	\$ 25,842	\$ 1,529,968	\$ 57,956	\$ 11,382	\$ 1,599,306	\$ 1,552,511	\$ 46,795

* (To Schedule 1)
** (To Subacute Care - Pediatric Schedule 1)
*** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ANAHEIM HEALTHCARE CENTER

Provider NPI:
1295831139

OSHPD Facility Number:
206301094

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. 60% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 34% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 10,823												
055	Interest - Other	80,425												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,633,815												
	Total Costs Allocable as Administration	1,725,063	60%											
167	CDPH Licensing Fees	63,838	2%											
168	Professional Liability Insurance	102,660	4%											
169	Quality Assurance Fees	985,735	34%											
174	Caregiver Training	0	0%											
	Total	2,877,296	100%						\$ 2,877,296					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 449	\$ 38,126	\$ 2,265	\$ 40,840	8,425	\$ 5,051	\$ 187	\$ 301	\$ 2,886	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			1,034,056	1,980	2,744	9,988	1,048,769	216,362	129,718	4,800	7,720	74,123	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			731,624	1,980	2,744	9,988	746,337	153,970	92,311	3,416	5,494	52,749	0
083	Speech Pathology			67,621	1,980	2,744	9,988	82,334	16,985	10,184	377	606	5,819	0
085	Pharmacy			0	0	549,324	0	549,324	113,326	67,944	2,514	4,043	38,824	0
090	Laboratory			0	0	115,120	0	115,120	23,749	14,239	527	847	8,136	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	342,514	0	342,514	70,661	42,364	1,568	2,521	24,208	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			6,569,466	1,032,540	1,907,372	1,486,588	10,995,966	2,268,475	1,360,048	50,330	80,938	777,158	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	2,210	12,540	11,150	25,900	5,343	3,204	119	191	1,831	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,877,296		\$ 8,402,767	\$ 1,041,140	\$ 2,973,229	\$ 1,529,968	\$ 13,947,103	\$ 2,877,296					
	Total Administrative Costs							\$ 2,877,296		\$ 1,725,063	\$ 63,838	\$ 102,660	\$ 985,735	\$ -
	Unit Cost Multiplier							0.20630061						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 186,390	\$ 19,048	\$ 69,338	\$ 274,777							
	TOTAL FACILITY COSTS							\$ 17,099,176						

* (To Schedule 1)
 ** (To Subacute Care - Pediatric Schedule 1)
 *** (To Subacute Care - Pediatric Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
ANAHEIM HEALTHCARE CENTER

Provider NPI:
1295831139

OSHPD Facility Number:
206301094

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	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	202									
010	Housekeeping	40	40								
060	Laundry and Linen	907	907	907							
065	Dietary	1,508	1,508	1,508							
155	Social Services	150	150	150							
160	Activities	123	123	123							
165	Administration	998	998	998							
166	Medical Records	196	196	196							
170	Inservice Education - Nursing	445	445	445							
	ANCILLARY SERVICES										
075	Patient Supplies	39	39	39						40,840	40,840
077	Specialized Support Surfaces									0	0
080	Physical Therapy	172	172	172						1,048,769	1,048,769
081	Respiratory Therapy									0	0
082	Occupational Therapy	172	172	172						746,337	746,337
083	Speech Pathology	172	172	172						82,334	82,334
085	Pharmacy									549,324	549,324
090	Laboratory									115,120	115,120
095	Home Health Services									0	0
100	Other Ancillary Services									342,514	342,514
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	22,466	22,466	22,466	717,090	215,127	7,026,514	7,026,514	7,026,514	10,995,966	10,995,966
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	192	192	192						25,900	25,900
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	27,782	27,580	27,540	717,090	215,127	7,026,514	7,026,514	7,026,514	13,947,103	13,947,103
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 176,003 0.025048409	\$ 217,963 0.031020076			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 45,987 1.66740392	\$ 271,138 9.84523225	\$ 139,407 0.19440651	\$ 480,451 2.23333684	\$ 1,727 0.00024577	\$ 1,416 0.00020153	\$ 150,896 0.02147525	\$ 11,490 0.00082380	\$ 174,900 0.01254027
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 374,112 13.56461204	\$ 65,787 2.38876487	\$ 121,817 0.16987646	\$ 547,224 2.54372390	\$ 2,393 0.00034057	\$ 19,417 0.00276343	\$ 7,099 0.00101035	\$ 15,921 0.00114156	\$ 3,127 0.00022419
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,599,306 57.56626593	\$ 11,628 0.42162385	\$ 2,320 0.08422352	\$ 52,671 0.07345160	\$ 87,573 0.40707464	\$ 8,711 0.00123971	\$ 7,143 0.00101656	\$ 25,842 0.00367780	\$ 57,956 0.00415541	\$ 11,382 0.00081609

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ANAHEIM HEALTHCARE CENTER

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

Provider NPI:
1295831139

OSHPD Facility Number:
206301094

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	\$	\$ 0	\$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200		0	0	(Sch 3)
005	.79	Agency Staff	6200	46,857	(870)	45,987	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	374,112	0	374,112	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 420,969	\$ (870)	\$ 420,099	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	276,199	(5,128)	271,071	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	65,440	(196)	65,244	(Sch 4)
010		Housekeeping - Total	6300	\$ 341,639	\$ (5,324)	\$ 336,315	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	90,351	0	90,351	(Sch 5)
025		Depreciation: Equipment	7140	123,754	0	123,754	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	1,338,406	0	1,338,406	(Sch 5)
040		Property Taxes	7300	46,795	0	46,795	(Sch 5)
045		Property Insurance	7400	10,823	0	10,823	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 80,513	\$ (88)	\$ 80,425	(Sch 6)
057		Subtotal 005 - 055		\$ 2,453,250	\$ (6,282)	\$ 2,446,968	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	131,405	(2,440)	128,965	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	107,587	(240)	107,347	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 238,992	\$ (2,680)	\$ 236,312	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$	\$ 0	\$ 0	(Sch 3)
065	.20-.39	Fringe Benefits	6500		0	0	(Sch 3)
065	.79	Agency Staff	6500	471,851	(8,761)	463,090	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	785,495	(262,329)	523,166	(Sch 4)
065		Dietary - Total	6500	\$ 1,257,346	\$ (271,090)	\$ 986,256	
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	37,504	0	37,504	(Sch 4)
075		Patient Supplies - Total	8100	\$ 37,504	\$ 0	\$ 37,504	
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:
ANAHEIM HEALTHCARE CENTER

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

Provider NPI:
1295831139

OSHPD Facility Number:
206301094

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	1,034,056	0	1,034,056	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 1,034,056	\$ 0	\$ 1,034,056	
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	731,624	0	731,624	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 731,624	\$ 0	\$ 731,624	
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	67,621	0	67,621	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 67,621	\$ 0	\$ 67,621	
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	549,324	0	549,324	(Sch 4)
085		Pharmacy - Total	8300	\$ 549,324	\$ 0	\$ 549,324	
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	115,120	0	115,120	(Sch 4)
090		Laboratory - Total	8400	\$ 115,120	\$ 0	\$ 115,120	
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	342,514	0	342,514	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 342,514	\$ 0	\$ 342,514	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ANAHEIM HEALTHCARE CENTER

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

Provider NPI:
1295831139

OSHPD Facility Number:
206301094

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		\$ 2,877,763	\$ 0	\$ 2,877,763	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 5,118,703	\$ (41,345)	\$ 5,077,358	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,140,040	(41,898)	1,098,142	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	856,341	(5,327)	851,014	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 7,115,084	\$ (88,570)	\$ 7,026,514	
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:
ANAHEIM HEALTHCARE CENTER

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

Provider NPI:
1295831139

OSHPD Facility Number:
206301094

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	9,477	0	9,477 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 9,477	\$ 0	\$ 9,477
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		\$ 7,124,561	\$ (88,570)	\$ 7,035,991
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 144,849	\$ 0	\$ 144,849 (Sch 2)
155	.20-.39	Fringe Benefits	6600	31,688	(534)	31,154 (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	\$ 176,537	\$ (534)	\$ 176,003

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ANAHEIM HEALTHCARE CENTER

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

Provider NPI:
1295831139

OSHPD Facility Number:
206301094

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	\$ 178,579	\$ 0	\$ 178,579	(Sch 2)
160	.20-.39	Fringe Benefits	6700	40,053	(669)	39,384	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	17,455	0	17,455	(Sch 4)
160		Activities - Total	6700	\$ 236,087	\$ (669)	\$ 235,418	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 583,968	\$ (34,689)	\$ 549,279	(Sch 6)
165	.20-.39	Fringe Benefits	6900	81,824	(3,404)	78,420	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,922,748	(916,632)	1,006,116	(Sch 6)
165		Administration - Total	6900	\$ 2,588,540	\$ (954,725)	\$ 1,633,815	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 151,427	\$ 0	\$ 151,427	(Sch 3)
166	.20-.39	Fringe Benefits	6900	21,217	0	21,217	(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	\$ 172,644	\$ 0	\$ 172,644	
167		CDPH Licensing Fees	6900	\$ 63,838	\$ 0	\$ 63,838	(Sch 6)
168		Professional Liability Insurance	6900	\$ 102,660	\$ 0	\$ 102,660	(Sch 6)
169		Quality Assurance Fees	6900	\$ 985,735	\$ 0	\$ 985,735	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 122,089	\$ 0	\$ 122,089	(Sch 3)
170	.20-.39	Fringe Benefits	6800	24,136	(452)	23,684	(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	\$ 146,225	\$ (452)	\$ 145,773	
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		\$ 4,472,266	\$ (956,380)	\$ 3,515,886	
200		Total		\$ 18,424,178	\$ (1,325,002)	\$ 17,099,176	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 222,104	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
ANAHEIM HEALTHCARE CENTER

Provider NPI:
1295831139

OSHPD Facility Number:
206301094

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(41,345)	(41,345)						
105	2	Skilled Nursing Care - Fringe Benefits	(41,898)	(8,079)	(33,819)					
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(5,327)		(5,327)					
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

Provider Name:
ANAHEIM HEALTHCARE CENTER

Provider NPI:
1295831139

OSHPD Facility Number:
206301094

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$1,325,002)</u> (To Sch 8)	<u>0</u>	<u>(285,379)</u>	<u>(36,399)</u>	<u>(916,632)</u>	<u>(86,592)</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
ANAHEIM HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1295831139		9
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 group health insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$222,104	\$222,104	

Provider Name							Fiscal Period	Provider NPI	Adjustments	
ANAHEIM HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1295831139	9	
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>RECLASSIFICATION OF REPORTED COSTS</u>										
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$5,118,703	(\$41,345)	\$5,077,358
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefit:	1,140,040	(8,079)	1,131,961 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages:	583,968	41,345	625,313 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefit:	81,824	8,079	89,903 *
To reclassify Central Supplies clerk wages and benefits expense to the Administration cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501										

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
ANAHEIM HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1295831139		9
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 COSTS</u>										
3	10.5	005	3	8A-1	005	3	Plant Operations and Maintenance - Agency Staff	\$46,857	(\$870)	\$45,987
	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	276,199	(5,128)	271,071
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	65,440	(196)	65,244
	10.5	055	4	8A-1	055	4	Interest - Other	80,513	(88)	80,425
	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	131,405	(2,440)	128,965
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	107,587	(240)	107,347
	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	471,851	(8,761)	463,090
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	785,495	(262,329)	523,166
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	856,341	(5,327)	851,014
							To eliminate the profits from related party transactions. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1000, 2300 and 2304			
4	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* \$1,131,961	(\$33,819)	\$1,098,142
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	31,688	(534)	31,154
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	40,053	(669)	39,384
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 89,903	(925)	88,978 *
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	24,136	(452)	23,684
							To reconcile the reported workers' compensation insurance expense to agree with the amount paid. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.5, 2162.9, 2300 and 2304			
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$1,922,748	(\$916,632)	\$1,006,116
							To adjust home office costs to agree with the audited Home Office Cost Report of Sun Mar Management Services for fiscal period ended December 31, 2011. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ANAHEIM HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1295831139		9
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No		As Reported	Increase (Decrease)	As Adjusted	
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
6	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	\$625,313	(\$76,034)	\$549,279
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	88,978	(10,558)	78,420
							To eliminate marketing expense because marketing is not reimbursable under the Medi-Cal program. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304 and 2328				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ANAHEIM HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1295831139		9
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 PATIENT DAYS											
7	4.1	5	2	1	15	N/A	Medi-Cal Patient 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 October 8, 2012 Report Date: October 9, 2012 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	53,811	(51,919)	1,892	
8	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days for proper audit report presentation. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	51,919	51,919	

Provider Name							Fiscal Period			Provider NPI		Adjustments
ANAHEIM HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1295831139		9
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report				Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
9	Not Reported			1	14		Medi-Cal Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$0	\$5,240	\$5,240