

**REPORT
ON THE
RATE SETTING AUDIT**

**INFINITY CARE OF EAST LOS ANGELES
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1659552289**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Lucia Martinez
Auditor: Richard Cruz**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

August 28, 2013

Reynaldo Pinoliar, Administrator
Infinity Care of East Los Angeles
101 South Fickett Street
Los Angeles, CA 90033

INFINITY CARE OF EAST LOS ANGELES
NATIONAL PROVIDER IDENTIFIER (NPI) 1659552289
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 \$54,728 which resulted from Medi-Cal overpayments

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

Reynaldo Pinoliar
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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—Rancho Cucamonga at (909) 481-3420.

Original Signed By

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
INFINITY CARE OF EAST LOS ANGELES

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

Provider NPI:
1659552289

OSHPD Facility No.:
206190255

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	\$ 2,578,387	\$ 79.59
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 722,448	\$ 22.30
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 702,326	\$ 21.68
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 497,330	\$ 15.35
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 38,527	\$ 1.19
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 23,676	\$ 0.73
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 61,398	\$ 1.90
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 354,638	\$ 10.95
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 898,104	\$ 27.72
11	Cost of Routine Service/Audited Total Costs	\$ 5,924,567	\$ 5,876,833	\$ 181.41
12	Total Patient Days (Adj)	32,396	32,396	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 182.88	\$ 181.41	
14	Overpayments (Adj 3)		\$ (54,728)	
15	Medi-Cal Days (Adj 1)	25,716	25,598	
16	Medi-Cal Managed Care Days (Adj 2)		48	
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:
INFINITY CARE OF EAST LOS ANGELES

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

Provider NPI:
1659552289

OSHPD Facility No.:
206190255

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:
INFINITY CARE OF EAST LOS ANGELES

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

Provider NPI:
1659552289

OSHPD Facility No.:
206190255

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	\$ 203,212	\$ 203,212		
160	Activities	139,117		\$ 139,117	
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	2,236,058	203,212	139,117	2,578,387
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	\$ 2,578,387	\$ 203,212	\$ 139,117	\$ 2,578,387

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
INFINITY CARE OF EAST LOS ANGELES

Provider NPI:
1659552289

OSHPD Facility Number:
206190255

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 126,474	\$ 126,474										
010	Housekeeping	115,090	2,024	\$ 117,114									
060	Laundry and Linen	66,296	7,880	7,416	\$ 81,592								
065	Dietary	286,071	9,841	9,261	0	\$ 305,173							
155	Social Services	N/A	535	503	0	0	\$ 1,038						
160	Activities	N/A	7,880	7,416	0	0	0	\$ 15,296					
165	Administration	N/A	8,575	8,070	0	0	0	0	\$ 16,645	\$ 16,645			
166	Medical Records	70,662	1,221	1,149	0	0	0	0	73,032		\$ 73,032		
170	Inservice Education - Nursing	91,620	1,355	1,275	0	0	0	0	\$ 94,250				
ANCILLARY SERVICES													
075	Patient Supplies		3,869	3,641	0	0	0	0	0	7,509	141	618	\$ 8,269
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	18	79	97
080	Physical Therapy		1,667	1,569	0	0	0	0	0	3,236	1,130	4,959	9,325
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,015	1,896	0	0	0	0	0	3,910	986	4,326	9,222
083	Speech Pathology		160	151	0	0	0	0	0	311	168	738	1,218
085	Pharmacy		401	377	0	0	0	0	0	779	558	2,447	3,783
090	Laboratory		0	0	0	0	0	0	0	0	64	283	347
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	169	743	913
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		78,783	74,139	81,592	305,173	1,038	15,296	94,250	650,271	13,397	58,780	722,448 *
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		267	252	0	0	0	0	0	519	14	60	592
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 756,213	\$ 126,474	\$ 117,114	\$ 81,592	\$ 305,173	\$ 1,038	\$ 15,296	\$ 94,250	\$ 666,535	\$ 16,645	\$ 73,032	\$ 756,213

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
INFINITY CARE OF EAST LOS ANGELES

Provider NPI:
1659552289

OSHPD Facility Number:
206190255

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	\$ 188,375	\$ 188,375										
010	Housekeeping	38,928	3,014	\$ 41,942									
060	Laundry and Linen	36,265	11,737	2,656	\$ 50,658								
065	Dietary	225,062	14,658	3,317	0	\$ 243,037							
155	Social Services	3,520	797	180	0	0	\$ 4,497						
160	Activities	7,444	11,737	2,656	0	0	0	\$ 21,837					
165	Administration	N/A	12,773	2,890	0	0	0	0		\$ 15,663	\$ 15,663		
166	Medical Records	0	1,819	412	0	0	0	0		2,231		\$ 2,231	
170	Inservice Education - Nursing	0	2,018	457	0	0	0	0	\$ 2,475				
ANCILLARY SERVICES													
075	Patient Supplies	13,712	5,762	1,304	0	0	0	0	0	20,778	133	19	\$ 20,930
077	Specialized Support Surfaces	5,923	0	0	0	0	0	0	0	5,923	17	2	5,942
080	Physical Therapy	358,402	2,483	562	0	0	0	0	0	361,447	1,064	151	362,662
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	307,892	3,001	679	0	0	0	0	0	311,572	928	132	312,631
083	Speech Pathology	54,092	239	54	0	0	0	0	0	54,385	158	23	54,566
085	Pharmacy	180,397	597	135	0	0	0	0	0	181,130	525	75	181,729
090	Laboratory	21,248	0	0	0	0	0	0	0	21,248	61	9	21,317
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	55,837	0	0	0	0	0	0	0	55,837	159	23	56,019
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	221,528	117,343	26,551	50,658	243,037	4,497	21,837	2,475	687,924	12,606	1,795	702,326 *
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	2,215	398	90	0	0	0	0	0	2,703	13	2	2,718
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,720,840	\$ 188,375	\$ 41,942	\$ 50,658	\$ 243,037	\$ 4,497	\$ 21,837	\$ 2,475	\$ 1,702,947	\$ 15,663	\$ 2,231	\$ 1,720,840

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
INFINITY CARE OF EAST LOS ANGELES

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

Provider NPI:
1659552289

OSHPD Facility Number:
206190255

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)	\$ 542,163	93%							
	Property Tax (line 40)	42,000	7%	\$ 584,163						
005	Plant Operations and Maintenance			12,254	\$ 12,254					
010	Housekeeping			9,150	196	\$ 9,346				
060	Laundry and Linen			35,633	764	592	\$ 36,989			
065	Dietary			44,502	954	739	0	\$ 46,194		
155	Social Services			2,419	52	40	0	0	\$ 2,511	
160	Activities			35,633	764	592	0	0	0	\$ 36,989
165	Administration			38,778	831	644	0	0	0	0
166	Medical Records			5,522	118	92	0	0	0	0
170	Inservice Education - Nursing			6,127	131	102	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			17,494	375	291	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			7,538	162	125	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			9,110	195	151	0	0	0	0
083	Speech Pathology			726	16	12	0	0	0	0
085	Pharmacy			1,814	39	30	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			356,254	7,633	5,917	36,989	46,194	2,511	36,989
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			1,209	26	20	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 584,163	100%	\$ 584,163	\$ 12,254	\$ 9,346	\$ 36,989	\$ 46,194	\$ 2,511	\$ 36,989

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
INFINITY CARE OF EAST LOS ANGELES

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

Provider NPI:
1659552289

OSHPD Facility Number:
206190255

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)	\$ 542,163	93%							
	Property Tax (line 40)	42,000	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 40,252	\$ 40,252				
166	Medical Records				5,732		\$ 5,732			
170	Inservice Education - Nursing			\$ 6,360						
	ANCILLARY SERVICES									
075	Patient Supplies			0	18,160	341	49	\$ 18,549	\$ 17,215	\$ 1,334
077	Specialized Support Surfaces			0	0	43	6	50	46	4
080	Physical Therapy			0	7,825	2,733	389	10,947	10,160	787
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	9,456	2,384	340	12,180	11,304	876
083	Speech Pathology			0	753	407	58	1,218	1,130	88
085	Pharmacy			0	1,883	1,349	192	3,423	3,177	246
090	Laboratory			0	0	156	22	178	165	13
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	410	58	468	434	34
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			6,360	498,846	32,397	4,614	535,857	497,330	38,527*
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	1,255	33	5	1,293	1,200	93
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 584,163	100%	\$ 6,360	\$ 538,178	\$ 40,252	\$ 5,732	\$ 584,163	\$ 542,163	\$ 42,000

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
INFINITY CARE OF EAST LOS ANGELES

Provider NPI:
1659552289

OSHPD Facility Number:
206190255

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. 67% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 14,619												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,101,250												
	Total Costs Allocable as Administration	1,115,869	67%											
167	CDPH Licensing Fees	29,417	2%											
168	Professional Liability Insurance	76,285	5%											
169	Quality Assurance Fees	440,628	27%											
174	Caregiver Training	0	0%											
	Total	1,662,199	100%						\$ 1,662,199					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 7,509	\$ 20,778	\$ 18,160	\$ 46,447	14,073	\$ 9,447	\$ 249	\$ 646	\$ 3,731	\$ -
077	Specialized Support Surfaces			0	0	5,923	0	5,923	1,795	1,205	32	82	476	0
080	Physical Therapy			0	3,236	361,447	7,825	372,507	112,865	75,768	1,997	5,180	29,919	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	3,910	311,572	9,456	324,938	98,452	66,093	1,742	4,518	26,098	0
083	Speech Pathology			0	311	54,385	753	55,450	16,801	11,279	297	771	4,454	0
085	Pharmacy			0	779	181,130	1,883	183,791	55,686	37,383	986	2,556	14,762	0
090	Laboratory			0	0	21,248	0	21,248	6,438	4,322	114	295	1,707	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	55,837	0	55,837	16,918	11,357	299	776	4,485	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			2,578,387	650,271	687,924	498,846	4,415,428	1,337,816	898,104	23,676	61,398	354,638	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	519	2,703	1,255	4,478	1,357	911	24	62	360	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,662,199		\$ 2,578,387	\$ 666,535	\$ 1,702,947	\$ 538,178	\$ 5,486,047	\$ 1,662,199					
	Total Administrative Costs							\$ 1,662,199		\$ 1,115,869	\$ 29,417	\$ 76,285	\$ 440,628	\$ -
	Unit Cost Multiplier							0.30298664						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 89,678	\$ 17,893	\$ 45,985	\$ 153,556							
	TOTAL FACILITY COSTS							\$ 7,301,802						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
INFINITY CARE OF EAST LOS ANGELES

Provider NPI:
1659552289

OSHPD Facility Number:
206190255

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	304									
010	Housekeeping	227	227								
060	Laundry and Linen	884	884	884							
065	Dietary	1,104	1,104	1,104							
155	Social Services	60	60	60							
160	Activities	884	884	884							
165	Administration	962	962	962							
166	Medical Records	137	137	137							
170	Inservice Education - Nursing	152	152	152							
	ANCILLARY SERVICES										
075	Patient Supplies	434	434	434						46,447	46,447
077	Specialized Support Surfaces									5,923	5,923
080	Physical Therapy	187	187	187						372,507	372,507
081	Respiratory Therapy									0	0
082	Occupational Therapy	226	226	226						324,938	324,938
083	Speech Pathology	18	18	18						55,450	55,450
085	Pharmacy	45	45	45						183,791	183,791
090	Laboratory									21,248	21,248
095	Home Health Services									0	0
100	Other Ancillary Services									55,837	55,837
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,838	8,838	8,838	313,010	93,903	2,457,586	2,457,586	2,457,586	4,415,428	4,415,428
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	30	30	30						4,478	4,478
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	14,492	14,188	13,961	313,010	93,903	2,457,586	2,457,586	2,457,586	5,486,047	5,486,047
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 203,212 0.082687646	\$ 139,117 0.056607175			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 126,474 8.91415281	\$ 117,114 8.38861920	\$ 81,592 0.26066787	\$ 305,173 3.24987764	\$ 1,038 0.00042243	\$ 15,296 0.00622385	\$ 94,250 0.03835065	\$ 16,645 0.00303411	\$ 73,032 0.01331240
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 188,375 13.27706513	\$ 41,942 3.00421845	\$ 50,658 0.16184037	\$ 243,037 2.58816584	\$ 4,497 0.00182979	\$ 21,837 0.00888541	\$ 2,475 0.00100699	\$ 15,663 0.00285499	\$ 2,231 0.00040658
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 584,163 40.30934309	\$ 12,254 0.86369046	\$ 9,346 0.66945624	\$ 36,989 0.11817118	\$ 46,194 0.49193432	\$ 2,511 0.00102155	\$ 36,989 0.01505085	\$ 6,360 0.00258793	\$ 40,252 0.00733725	\$ 5,732 0.00104491

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INFINITY CARE OF EAST LOS ANGELES

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

Provider NPI:
1659552289

OSHPD Facility Number:
206190255

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	\$ 105,837	\$ 0	\$ 105,837	(Sch 3)
005	.20-.39	Fringe Benefits	6200	20,637	0	20,637	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	188,375	0	188,375	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 314,849	\$ 0	\$ 314,849	
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	115,090	0	115,090	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	38,928	0	38,928	(Sch 4)
010		Housekeeping - Total	6300	\$ 154,018	\$ 0	\$ 154,018	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	2,139	0	2,139	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	494,673	0	494,673	(Sch 5)
040		Property Taxes	7300	42,000	0	42,000	(Sch 5)
045		Property Insurance	7400	14,619	0	14,619	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	45,351	0	45,351	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,067,649	\$ 0	\$ 1,067,649	
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	66,296	0	66,296	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	36,265	0	36,265	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 102,561	\$ 0	\$ 102,561	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 202,637	\$ 0	\$ 202,637	(Sch 3)
065	.20-.39	Fringe Benefits	6500	83,434	0	83,434	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	225,062	0	225,062	(Sch 4)
065		Dietary - Total	6500	\$ 511,133	\$ 0	\$ 511,133	
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	13,712	0	13,712	(Sch 4)
075		Patient Supplies - Total	8100	\$ 13,712	\$ 0	\$ 13,712	
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	5,923	0	5,923	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 5,923	\$ 0	\$ 5,923	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INFINITY CARE OF EAST LOS ANGELES

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

Provider NPI:
1659552289

OSHPD Facility Number:
206190255

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	358,402	0	358,402	(Sch 4)
080		Physical Therapy - Total	8200	\$ 358,402	\$ 0	\$ 358,402	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	307,892	0	307,892	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 307,892	\$ 0	\$ 307,892	
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	54,092	0	54,092	(Sch 4)
083		Speech Pathology - Total	8280	\$ 54,092	\$ 0	\$ 54,092	
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	180,397	0	180,397	(Sch 4)
085		Pharmacy - Total	8300	\$ 180,397	\$ 0	\$ 180,397	
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	21,248	0	21,248	(Sch 4)
090		Laboratory - Total	8400	\$ 21,248	\$ 0	\$ 21,248	
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	55,837	0	55,837	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 55,837	\$ 0	\$ 55,837	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INFINITY CARE OF EAST LOS ANGELES

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

Provider NPI:
1659552289

OSHPD Facility Number:
206190255

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		\$ 997,503	\$ 0	\$ 997,503	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,478,563	\$ 0	\$ 1,478,563	(Sch 2)
105	.20-.39	Fringe Benefits	6110	390,163	0	390,163	(Sch 2)
105	.49	Agency Staff	6110	367,332	0	367,332	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	221,528	0	221,528	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,457,586	\$ 0	\$ 2,457,586	
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:
INFINITY CARE OF EAST LOS ANGELES

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

Provider NPI:
1659552289

OSHPD Facility Number:
206190255

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	2,215	0	2,215 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,215	\$ 0	\$ 2,215
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		\$ 2,459,801	\$ 0	\$ 2,459,801
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 163,411	\$ 0	\$ 163,411 (Sch 2)
155	.20-.39	Fringe Benefits	6600	39,801	0	39,801 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,520	0	3,520 (Sch 4)
155		Social Services - Total	6600	\$ 206,732	\$ 0	\$ 206,732

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INFINITY CARE OF EAST LOS ANGELES

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

Provider NPI:
1659552289

OSHPD Facility Number:
206190255

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	\$ 94,330	\$ 0	\$ 94,330	(Sch 2)
160	.20-.39	Fringe Benefits	6700	44,787	0	44,787	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,444	0	7,444	(Sch 4)
160		Activities - Total	6700	\$ 146,561	\$ 0	\$ 146,561	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 240,292	\$ 0	\$ 240,292	(Sch 6)
165	.20-.39	Fringe Benefits	6900	126,560	0	126,560	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	734,398	0	734,398	(Sch 6)
165		Administration - Total	6900	\$ 1,101,250	\$ 0	\$ 1,101,250	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 66,695	\$ 0	\$ 66,695	(Sch 3)
166	.20-.39	Fringe Benefits	6900	3,967	0	3,967	(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	\$ 70,662	\$ 0	\$ 70,662	
167		CDPH Licensing Fees	6900	\$ 29,417	\$ 0	\$ 29,417	(Sch 6)
168		Professional Liability Insurance	6900	\$ 76,285	\$ 0	\$ 76,285	(Sch 6)
169		Quality Assurance Fees	6900	\$ 440,628	\$ 0	\$ 440,628	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 59,696	\$ 0	\$ 59,696	(Sch 3)
170	.20-.39	Fringe Benefits	6800	31,924	0	31,924	(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	\$ 91,620	\$ 0	\$ 91,620	
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		\$ 2,163,155	\$ 0	\$ 2,163,155	
200		Total		\$ 7,301,802	\$ 0	\$ 7,301,802	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI	Adjustments	
INFINITY CARE OF EAST LOS ANGELES							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1659552289	3	
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>										
1	4.1	5	2	1	15		Medi-Cal Days of Service - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through June 7, 2013 Report Date: June 19, 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	25,716	(118)	25,598
2	Not Reported			1	16		Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	48	48

Provider Name							Fiscal Period			Provider NPI		Adjustments		
INFINITY CARE OF EAST LOS ANGELES							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1659552289		3		
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>														
3	Not Reported			1	14		Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed and for insufficient documentation. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2409 CCR, Title 22, Sections 50786 and 51458.1					\$0	\$54,728	\$54,728