

**REPORT
ON THE
RATE SETTING AUDIT**

**INTERCOMMUNITY CARE CENTER
LONG BEACH, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1659424745**

**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: Stan Van Arsdale
Auditor: Ally Lo**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: July 15th 2013

Russell Boydston, Administrator
Intercommunity Care Center
2626 Grand Avenue
Long Beach, CA 90815

INTERCOMMUNITY CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1659424745
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 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.

Russell Boydston
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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—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:
Intercommunity Care Center

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

Provider NPI:
1659424745

OSHPD Facility No.:
206190420

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,214,541	\$ 61.01
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 866,835	\$ 16.45
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 890,338	\$ 16.90
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 182,259	\$ 3.46
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 5,040	\$ 0.10
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 38,335	\$ 0.73
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 71,189	\$ 1.35
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 705,099	\$ 13.38
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 932,383	\$ 17.70
11	Cost of Routine Service/Audited Total Costs	\$ 6,907,044.00	\$ 6,906,018	\$ 131.07
12	Total Patient Days (Adj)	52,689	52,689	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 131.09	\$ 131.07	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 2)	51,034	50,852	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
Intercommunity Care Center

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

Provider NPI:
1659424745

OSHPD Facility No.:
206190420

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:
Intercommunity Care Center

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

Provider NPI:
1659424745

OSHPD Facility No.:
206190420

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	\$ 71,619	\$ 71,619		
160	Activities	49,515		\$ 49,515	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	3,093,407	71,619	49,515	3,214,541 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,214,541	\$ 71,619	\$ 49,515	\$ 3,214,541

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR**

Provider Name:
Intercommunity Care Center

Provider NPI:
1659424745

OSHPD Facility Number:
206190420

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	\$ 83,600	\$ 83,600										
010	Housekeeping	267,278	328	\$ 267,606									
060	Laundry and Linen	68,171	1,636	5,257	\$ 75,064								
065	Dietary	356,547	4,758	15,291	0	\$ 376,597							
155	Social Services	N/A	290	933	0	0	\$ 1,224						
160	Activities	N/A	8,585	27,589	0	0	0	\$ 36,174					
165	Administration	N/A	2,427	7,798	0	0	0	0		\$ 10,225	\$ 10,225		
166	Medical Records	47,208	359	1,155	0	0	0	0		48,722		\$ 48,722	
170	Inservice Education - Nursing	48,769	779	2,504	0	0	0	0	\$ 52,052				
	ANCILLARY SERVICES												
075	Patient Supplies		285	915	0	0	0	0	0	1,199	83	396	\$ 1,679
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		35	111	0	0	0	0	0	145	12	57	214
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	1	3	4
083	Speech Pathology		0	0	0	0	0	0	0	0	4	18	21
085	Pharmacy		408	1,312	0	0	0	0	0	1,720	56	265	2,041
090	Laboratory		0	0	0	0	0	0	0	0	11	53	65
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	6	26	32
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		63,566	204,278	75,064	376,597	1,224	36,174	52,052	808,955	10,040	47,840	866,835
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		144	462	0	0	0	0	0	606	13	64	683
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 871,573	\$ 83,600	\$ 267,606	\$ 75,064	\$ 376,597	\$ 1,224	\$ 36,174	\$ 52,052	\$ 812,626	\$ 10,225	\$ 48,722	\$ 871,573

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
Intercommunity Care Center

Provider NPI:
1659424745

OSHPD Facility Number:
206190420

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	\$ 247,647	\$ 247,647										
010	Housekeeping	74,222	971	\$ 75,193									
060	Laundry and Linen	29,702	4,846	1,477	\$ 36,025								
065	Dietary	348,549	14,096	4,297	0	\$ 366,941							
155	Social Services	152	860	262	0	0	\$ 1,274						
160	Activities	7,627	25,432	7,752	0	0	0	\$ 40,811					
165	Administration	N/A	7,188	2,191	0	0	0	0		\$ 9,379	\$ 9,379		
166	Medical Records	14,628	1,065	325	0	0	0	0		16,017		\$ 16,017	
170	Inservice Education - Nursing	3,418	2,308	704	0	0	0	0	\$ 6,430				
ANCILLARY SERVICES													
075	Patient Supplies	39,048	843	257	0	0	0	0	0	40,148	76	130	\$ 40,355
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	5,637	102	31	0	0	0	0	0	5,770	11	19	5,800
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	330	0	0	0	0	0	0	0	330	1	1	332
083	Speech Pathology	1,861	0	0	0	0	0	0	0	1,861	3	6	1,870
085	Pharmacy	23,901	1,209	369	0	0	0	0	0	25,479	51	87	25,617
090	Laboratory	5,662	0	0	0	0	0	0	0	5,662	10	18	5,690
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	2,799	0	0	0	0	0	0	0	2,799	5	9	2,813
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	168,220	188,301	57,399	36,025	366,941	1,274	40,811	6,430	865,401	9,210	15,727	890,338 *
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	5,266	426	130	0	0	0	0	0	5,822	12	21	5,855
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 978,669	\$ 247,647	\$ 75,193	\$ 36,025	\$ 366,941	\$ 1,274	\$ 40,811	\$ 6,430	\$ 953,272	\$ 9,379	\$ 16,017	\$ 978,669

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
Intercommunity Care Center

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

Provider NPI:
1659424745

OSHPD Facility Number:
206190420

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)	\$ 184,299	97%							
	Property Tax (line 40)	5,096	3%	\$ 189,395						
005	Plant Operations and Maintenance			4,210	\$ 4,210					
010	Housekeeping			726	17	\$ 743				
060	Laundry and Linen			3,624	82	15	\$ 3,721			
065	Dietary			10,540	240	42	0	\$ 10,822		
155	Social Services			643	15	3	0	0	\$ 660	
160	Activities			19,017	432	77	0	0	0	\$ 19,526
165	Administration			5,375	122	22	0	0	0	0
166	Medical Records			796	18	3	0	0	0	0
170	Inservice Education - Nursing			1,726	39	7	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			631	14	3	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			76	2	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			904	21	4	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			140,808	3,201	567	3,721	10,822	660	19,526
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			318	7	1	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 189,395	100%	\$ 189,395	\$ 4,210	\$ 743	\$ 3,721	\$ 10,822	\$ 660	\$ 19,526

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
Intercommunity Care Center

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

Provider NPI:
1659424745

OSHPD Facility Number:
206190420

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)	\$ 184,299	97%							
	Property Tax (line 40)	5,096	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 5,519	\$ 5,519				
166	Medical Records				817		\$ 817			
170	Inservice Education - Nursing			\$ 1,772						
	ANCILLARY SERVICES									
075	Patient Supplies			0	647	45	7	\$ 699	\$ 680	\$ 19
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	78	6	1	86	84	2
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	2	0	2	2	0
085	Pharmacy			0	929	30	4	963	937	26
090	Laboratory			0	0	6	1	7	7	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	3	0	3	3	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			1,772	181,077	5,419	803	187,299	182,259	5,040*
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	327	7	1	335	326	9
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 189,395	100%	\$ 1,772	\$ 183,059	\$ 5,519	\$ 817	\$ 189,395	\$ 184,299	\$ 5,096

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
Intercommunity Care Center

Provider NPI:
1659424745

OSHPD Facility Number:
206190420

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. 53% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 40% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ -												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	949,582												
	Total Costs Allocable as Administration	949,582	53%											
167	CDPH Licensing Fees	39,042	2%											
168	Professional Liability Insurance	72,502	4%											
169	Quality Assurance Fees	718,106	40%											
174	Caregiver Training	0	0%											
	Total	1,779,232	100%						\$ 1,779,232					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,199	\$ 40,148	\$ 647	\$ 41,995	14,471	\$ 7,723	\$ 318	\$ 590	\$ 5,840	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	145	5,770	78	5,994	2,065	1,102	45	84	834	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	330	0	330	114	61	2	5	46	0
083	Speech Pathology			0	0	1,861	0	1,861	641	342	14	26	259	0
085	Pharmacy			0	1,720	25,479	929	28,128	9,692	5,173	213	395	3,912	0
090	Laboratory			0	0	5,662	0	5,662	1,951	1,041	43	80	787	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	2,799	0	2,799	964	515	21	39	389	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			3,214,541	808,955	865,401	181,077	5,069,974	1,747,006	932,383	38,335	71,189	705,099	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	606	5,822	327	6,754	2,327	1,242	51	95	939	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,779,232		\$ 3,214,541	\$ 812,626	\$ 953,272	\$ 183,059	\$ 5,163,498	\$ 1,779,232					
	Total Administrative Costs							\$ 1,779,232		\$ 949,582	\$ 39,042	\$ 72,502	\$ 718,106	\$ -
	Unit Cost Multiplier							0.34457883						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 58,947	\$ 25,397	\$ 6,336	\$ 90,680							
	TOTAL FACILITY COSTS							\$ 7,033,410						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
Intercommunity Care Center

Provider NPI:
1659424745

OSHPD Facility Number:
206190420

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj 1)	Hskpng (SQ FT) 10 (Adj 1)	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	661									
010	Housekeeping	114	114								
060	Laundry and Linen	569	569	569							
065	Dietary	1,655	1,655	1,655							
155	Social Services	101	101	101							
160	Activities	2,986	2,986	2,986							
165	Administration	844	844	844							
166	Medical Records	125	125	125							
170	Inservice Education - Nursing	271	271	271							
	ANCILLARY SERVICES										
075	Patient Supplies	99	99	99						41,995	41,995
077	Specialized Support Surfaces									0	0
080	Physical Therapy	12	12	12						5,994	5,994
081	Respiratory Therapy									0	0
082	Occupational Therapy									330	330
083	Speech Pathology									1,861	1,861
085	Pharmacy	142	142	142						28,128	28,128
090	Laboratory									5,662	5,662
095	Home Health Services									0	0
100	Other Ancillary Services									2,799	2,799
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	22,109	22,109	22,109	522,260	156,678	3,261,627	3,261,627	3,261,627	5,069,974	5,069,974
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	50	50	50						6,754	6,754
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	29,738	29,077	28,963	522,260	156,678	3,261,627	3,261,627	3,261,627	5,163,498	5,163,498
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 71,619 0.02195806	\$ 49,515 0.015181074			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 83,600 2.87512467	\$ 267,606 9.23957339	\$ 75,064 0.14372968	\$ 376,597 2.40363564	\$ 1,224 0.00037515	\$ 36,174 0.01109093	\$ 52,052 0.01595893	\$ 10,225 0.00198021	\$ 48,722 0.00943592
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 247,647 8.51693779	\$ 75,193 2.59617204	\$ 36,025 0.06897974	\$ 366,941 2.34200843	\$ 1,274 0.00039073	\$ 40,811 0.01251239	\$ 6,430 0.00197130	\$ 9,379 0.00181649	\$ 16,017 0.00310199
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 189,395 6.36878741	\$ 4,210 0.14478001	\$ 743 0.02563777	\$ 3,721 0.00712444	\$ 10,822 0.06907405	\$ 660 0.00020249	\$ 19,526 0.00598660	\$ 1,772 0.00054333	\$ 5,519 0.00106887	\$ 817 0.00015830

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
Intercommunity Care Center

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

Provider NPI:
1659424745

OSHPD Facility Number:
206190420

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	\$ 38,448	\$ 0	\$ 38,448	(Sch 3)
005	.20-.39	Fringe Benefits	6200	45,152	0	45,152	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	247,647	0	247,647	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 331,247	\$ 0	\$ 331,247	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 207,209	\$ 0	\$ 207,209	(Sch 3)
010	.20-.39	Fringe Benefits	6300	60,069	0	60,069	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	74,222	0	74,222	(Sch 4)
010		Housekeeping - Total	6300	\$ 341,500	\$ 0	\$ 341,500	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 119,789	\$ 0	\$ 119,789	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	35,929	0	35,929	(Sch 5)
025		Depreciation: Equipment	7140	28,581	0	28,581	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	5,096	0	5,096	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 862,142	\$ 0	\$ 862,142	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 55,183	\$ 0	\$ 55,183	(Sch 3)
060	.20-.39	Fringe Benefits	6400	12,988	0	12,988	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	29,702	0	29,702	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 97,873	\$ 0	\$ 97,873	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 273,200	\$ 0	\$ 273,200	(Sch 3)
065	.20-.39	Fringe Benefits	6500	83,347	0	83,347	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	348,549	0	348,549	(Sch 4)
065		Dietary - Total	6500	\$ 705,096	\$ 0	\$ 705,096	
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	39,048	0	39,048	(Sch 4)
075		Patient Supplies - Total	8100	\$ 39,048	\$ 0	\$ 39,048	
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:
Intercommunity Care Center

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

Provider NPI:
1659424745

OSHPD Facility Number:
206190420

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	5,637	0	5,637	(Sch 4)
080		Physical Therapy - Total	8200	\$ 5,637	\$ 0	\$ 5,637	
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	330	0	330	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 330	\$ 0	\$ 330	
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	1,861	0	1,861	(Sch 4)
083		Speech Pathology - Total	8280	\$ 1,861	\$ 0	\$ 1,861	
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	23,901	0	23,901	(Sch 4)
085		Pharmacy - Total	8300	\$ 23,901	\$ 0	\$ 23,901	
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	5,662	0	5,662	(Sch 4)
090		Laboratory - Total	8400	\$ 5,662	\$ 0	\$ 5,662	
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	2,799	0	2,799	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 2,799	\$ 0	\$ 2,799	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
Intercommunity Care Center

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

Provider NPI:
1659424745

OSHPD Facility Number:
206190420

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		\$ 79,238	\$ 0	\$ 79,238	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,397,061	\$ 0	\$ 2,397,061	(Sch 2)
105	.20-.39	Fringe Benefits	6110	696,346	0	696,346	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	168,220	0	168,220	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,261,627	\$ 0	\$ 3,261,627	
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:
Intercommunity Care Center

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

Provider NPI:
1659424745

OSHPD Facility Number:
206190420

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	5,266	0	5,266 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 5,266	\$ 0	\$ 5,266
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,266,893	\$ 0	\$ 3,266,893
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 52,106	\$ 0	\$ 52,106 (Sch 2)
155	.20-.39	Fringe Benefits	6600	19,513	0	19,513 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	152	0	152 (Sch 4)
155		Social Services - Total	6600	\$ 71,771	\$ 0	\$ 71,771

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
Intercommunity Care Center

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

Provider NPI:
1659424745

OSHPD Facility Number:
206190420

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	\$ 36,394	\$ 0	\$ 36,394	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,121	0	13,121	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,627	0	7,627	(Sch 4)
160		Activities - Total	6700	\$ 57,142	\$ 0	\$ 57,142	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 198,752	\$ 0	\$ 198,752	(Sch 6)
165	.20-.39	Fringe Benefits	6900	110,897	0	110,897	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	639,933	0	639,933	(Sch 6)
165		Administration - Total	6900	\$ 949,582	\$ 0	\$ 949,582	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 39,441	\$ 0	\$ 39,441	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,767	0	7,767	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	14,628	0	14,628	(Sch 4)
166		Medical Records - Total	6900	\$ 61,836	\$ 0	\$ 61,836	
167		CDPH Licensing Fees	6900	\$ 39,042	\$ 0	\$ 39,042	(Sch 6)
168		Professional Liability Insurance	6900	\$ 72,502	\$ 0	\$ 72,502	(Sch 6)
169		Quality Assurance Fees	6900	\$ 718,106	\$ 0	\$ 718,106	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 40,560	\$ 0	\$ 40,560	(Sch 3)
170	.20-.39	Fringe Benefits	6800	8,209	0	8,209	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	3,418	0	3,418	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 52,187	\$ 0	\$ 52,187	
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		\$ 2,022,168	\$ 0	\$ 2,022,168	
200		Total		\$ 7,033,410	\$ 0	\$ 7,033,410	

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	
INTERCOMMUNITY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1659424745	2	
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 STATISTICS</u>										
1	10.7	010	2	7	010		Housekeeping (Square Feet)	0	114	114
	10.7	060	2,3	7	060		Laundry and Linen	0	569	569
	10.7	065	2,3	7	065		Dietary	0	1,655	1,655
	10.7	075	2,3	7	075		Patient Supplies	0	99	99
	10.7	080	2,3	7	080		Physical Therapy	0	12	12
	10.7	085	2,3	7	085		Pharmacy	0	142	142
	10.7	105	2,3	7	105		Skilled Nursing Care	0	22,109	22,109
	10.7	140	2,3	7	140		Beauty and Barber	0	50	50
	10.7	155	2,3	7	155		Social Services	0	101	101
	10.7	160	2,3	7	160		Activities	0	2,986	2,986
	10.7	165	2,3	7	165		Administration	0	844	844
	10.7	166	2,3	7	166		Medical Records	0	125	125
	10.7	170	2,3	7	170		Inservice Education - Nursing	0	271	271
	10.7	175	2	7	175		Total Statistics	0	29,077	29,077
	10.7	175	3	7	175		Total Statistics	0	28,963	28,963
							To include square footage statistics in columns 2 and 3 on page 10.7 of the cost report. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name							Fiscal Period	Provider NPI		Adjustments
INTERCOMMUNITY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1659424745		2
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 PATIENT DAYS</u>										
2	4.1	5	2	1	15	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 April 30, 2013 Report Date: May 21, 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	51,034	(182)	50,852	