

**REPORT
ON THE
RATE SETTING AUDIT**

**IMPERIAL CREST HEALTH CARE CENTER
HAWTHORNE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1316033087**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Maria Delgado
Audit Supervisor: Cyrus Lam
Auditor: Wei Wang**



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



EDMUND G. BROWN JR.
GOVERNOR

March 22, 2013

William Arellanes, Administrator
Imperial Crest Health Care Center
11834 Inglewood Avenue
Hawthorne, CA 90250

IMPERIAL CREST HEALTH CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1316033087
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 \$12,894, which resulted from Medi-Cal overpayments

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 Arellanes
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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 Rates Development Division.

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

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—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

William Arellanes
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Certified

Enclosure

cc: Zaid Pervaiz
Corporate Controller
Longwood Management Corporation
4032 Wilshire Boulevard, Suite 600
Los Angeles, CA 90010

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
IMPERIAL CREST HEALTH CARE CENTER

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

Provider NPI:
1316033087

OSHPD Facility No.:
206190343

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	\$ 2,687,315	\$ 76.14
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 630,239	\$ 17.86
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 534,624	\$ 15.15
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 337,674	\$ 9.57
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 35,655	\$ 1.01
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 20,888	\$ 0.59
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 55,830	\$ 1.58
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 376,675	\$ 10.67
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 783,413	\$ 22.20
11	Cost of Routine Service/Audited Total Costs	\$ 5,646,856.00	\$ 5,462,313	\$ 154.77
12	Total Patient Days (Adj)	35,294	35,294	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 159.99	\$ 154.77	
14	Overpayments (Adj 22)	\$ 0	\$ 12,894	
15	Medi-Cal Days (Adj 21)	28,487	28,619	
16	Medi-Cal Managed Care Days (Adj 20)		167	
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:
IMPERIAL CREST HEALTH CARE CENTER

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

Provider NPI:
1316033087

OSHPD Facility No.:
206190343

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:
IMPERIAL CREST HEALTH CARE CENTER

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

Provider NPI:
1316033087

OSHPD Facility No.:
206190343

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	\$ 68,640	\$ 68,640		
160	Activities	93,697		\$ 93,697	
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	388,280	0	0	388,280
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	344,897	0	0	344,897
083	Speech Pathology	52,840	0	0	52,840
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	2,524,978	68,640	93,697	2,687,315 *
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	\$ 3,473,332	\$ 68,640	\$ 93,697	\$ 3,473,332

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
IMPERIAL CREST HEALTH CARE CENTER

Provider NPI:
1316033087

OSHPD Facility Number:
206190343

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	\$ 49,830	\$ 49,830										
010	Housekeeping	111,059	155	\$ 111,214									
060	Laundry and Linen	71,636	2,542	5,690	\$ 79,868								
065	Dietary	263,949	7,763	17,380	0	\$ 289,092							
155	Social Services	N/A	345	773	0	0	\$ 1,118						
160	Activities	N/A	345	773	0	0	0	\$ 1,118					
165	Administration	N/A	2,217	4,963	0	0	0	0	\$ 7,180	\$ 7,180			
166	Medical Records	88,699	345	773	0	0	0	0		89,817		\$ 89,817	
170	Inservice Education - Nursing	74,427	829	1,856	0	0	0	0	\$ 77,111				
ANCILLARY SERVICES													
075	Patient Supplies		856	1,917	0	0	0	0	0	2,774	53	666	\$ 3,493
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		369	827	0	0	0	0	0	1,197	541	6,762	8,499
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		369	827	0	0	0	0	0	1,197	481	6,018	7,696
083	Speech Pathology		369	827	0	0	0	0	0	1,197	81	1,009	2,286
085	Pharmacy		708	1,585	0	0	0	0	0	2,293	272	3,400	5,965
090	Laboratory		0	0	0	0	0	0	0	0	30	373	403
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	75	944	1,019
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		32,616	73,022	79,868	289,092	1,118	1,118	77,111	553,945	5,648	70,646	630,239
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	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 659,600	\$ 49,830	\$ 111,214	\$ 79,868	\$ 289,092	\$ 1,118	\$ 1,118	\$ 77,111	\$ 562,602	\$ 7,180	\$ 89,817	\$ 659,600

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
IMPERIAL CREST HEALTH CARE CENTER

Provider NPI:
1316033087

OSHPD Facility Number:
206190343

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	\$ 208,693	\$ 208,693										
010	Housekeeping	32,472	651	\$ 33,123									
060	Laundry and Linen	12,272	10,644	1,695	\$ 24,611								
065	Dietary	191,176	32,512	5,176	0	\$ 228,864							
155	Social Services	0	1,446	230	0	0	\$ 1,677						
160	Activities	3,218	1,446	230	0	0	0	\$ 4,895					
165	Administration	N/A	9,285	1,478	0	0	0	0		\$ 10,763	\$ 10,763		
166	Medical Records	5,697	1,446	230	0	0	0	0		7,374		\$ 7,374	
170	Inservice Education - Nursing	0	3,471	553	0	0	0	0	\$ 4,024				
ANCILLARY SERVICES													
075	Patient Supplies	25,009	3,587	571	0	0	0	0	0	29,167	80	55	\$ 29,301
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	1,547	246	0	0	0	0	0	1,794	810	555	3,159
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,547	246	0	0	0	0	0	1,794	721	494	3,009
083	Speech Pathology	0	1,547	246	0	0	0	0	0	1,794	121	83	1,998
085	Pharmacy	186,834	2,965	472	0	0	0	0	0	190,271	407	279	190,957
090	Laboratory	21,752	0	0	0	0	0	0	0	21,752	45	31	21,827
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	55,008	0	0	0	0	0	0	0	55,008	113	77	55,199
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	97,943	136,598	21,748	24,611	228,864	1,677	4,895	4,024	520,358	8,466	5,800	534,624
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	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 840,074	\$ 208,693	\$ 33,123	\$ 24,611	\$ 228,864	\$ 1,677	\$ 4,895	\$ 4,024	\$ 821,937	\$ 10,763	\$ 7,374	\$ 840,074

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
IMPERIAL CREST HEALTH CARE CENTER

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

Provider NPI:
1316033087

OSHPD Facility Number:
206190343

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 361,078	90%							
	Property Tax (line 40)	38,126	10%	\$ 399,204						
005	Plant Operations and Maintenance			15,579	\$ 15,579					
010	Housekeeping			1,196	49	\$ 1,245				
060	Laundry and Linen			19,567	795	64	\$ 20,425			
065	Dietary			59,764	2,427	195	0	\$ 62,385		
155	Social Services			2,659	108	9	0	0	\$ 2,775	
160	Activities			2,659	108	9	0	0	0	\$ 2,775
165	Administration			17,068	693	56	0	0	0	0
166	Medical Records			2,659	108	9	0	0	0	0
170	Inservice Education - Nursing			6,380	259	21	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			6,593	268	21	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,845	116	9	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,845	116	9	0	0	0	0
083	Speech Pathology			2,845	116	9	0	0	0	0
085	Pharmacy			5,450	221	18	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			251,098	10,197	817	20,425	62,385	2,775	2,775
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 399,204	100%	\$ 399,204	\$ 15,579	\$ 1,245	\$ 20,425	\$ 62,385	\$ 2,775	\$ 2,775

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
IMPERIAL CREST HEALTH CARE CENTER

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

Provider NPI:
1316033087

OSHPD Facility Number:
206190343

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 90% Of Total	Property Tax 10% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 361,078	90%							
	Property Tax (line 40)	38,126	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 17,816	\$ 17,816				
166	Medical Records				2,775		\$ 2,775			
170	Inservice Education - Nursing			\$ 6,660						
	ANCILLARY SERVICES									
075	Patient Supplies			0	6,882	132	21	\$ 7,035	\$ 6,363	\$ 672
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,969	1,341	209	4,520	4,088	432
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,969	1,194	186	4,349	3,934	415
083	Speech Pathology			0	2,969	200	31	3,201	2,895	306
085	Pharmacy			0	5,689	675	105	6,469	5,851	618
090	Laboratory			0	0	74	12	86	77	8
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	187	29	216	196	21
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			6,660	357,133	14,013	2,183	373,329	337,674	35,655 *
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 399,204	100%	\$ 6,660	\$ 378,612	\$ 17,816	\$ 2,775	\$ 399,204	\$ 361,078	\$ 38,126

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
IMPERIAL CREST HEALTH CARE CENTER

Provider NPI:
1316033087

OSHPD Facility Number:
206190343

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. 63% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 3,280												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	992,733												
	Total Costs Allocable as Administration	996,013	63%											
167	CDPH Licensing Fees	26,556	2%											
168	Professional Liability Insurance	70,981	5%											
169	Quality Assurance Fees	478,896	30%											
174	Caregiver Training	0	0%											
	Total	1,572,446	100%						\$ 1,572,446					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,774	\$ 29,167	\$ 6,882	\$ 38,823	11,658	\$ 7,384	\$ 197	\$ 526	\$ 3,550	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			388,280	1,197	1,794	2,969	394,240	118,385	74,987	1,999	5,344	36,055	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			344,897	1,197	1,794	2,969	350,857	105,358	66,735	1,779	4,756	32,087	0
083	Speech Pathology			52,840	1,197	1,794	2,969	58,800	17,657	11,184	298	797	5,377	0
085	Pharmacy			0	2,293	190,271	5,689	198,253	59,533	37,709	1,005	2,687	18,131	0
090	Laboratory			0	0	21,752	0	21,752	6,532	4,137	110	295	1,989	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	55,008	0	55,008	16,518	10,463	279	746	5,031	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			2,687,315	553,945	520,358	357,133	4,118,751	1,236,806	783,413	20,888	55,830	376,675	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	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,572,446		\$ 3,473,332	\$ 562,602	\$ 821,937	\$ 378,612	\$ 5,236,484	\$ 1,572,446					
	Total Administrative Costs							\$ 1,572,446		\$ 996,013	\$ 26,556	\$ 70,981	\$ 478,896	\$ -
	Unit Cost Multiplier							0.30028661						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 96,998	\$ 18,137	\$ 20,592	\$ 135,726							
	TOTAL FACILITY COSTS							\$ 6,944,656						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
IMPERIAL CREST HEALTH CARE CENTER

Provider NPI:
1316033087

OSHPD Facility Number:
206190343

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 19)	Plant Ops (SQ FT) 5 (Adj 19)	Hskpng (SQ FT) 10 (Adj 19)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
GENERAL SERVICES											
005	Plant Operations and Maintenance	586									
010	Housekeeping	45	45								
060	Laundry and Linen	736	736	736							
065	Dietary	2,248	2,248	2,248							
155	Social Services	100	100	100							
160	Activities	100	100	100							
165	Administration	642	642	642							
166	Medical Records	100	100	100							
170	Inservice Education - Nursing	240	240	240							
ANCILLARY SERVICES											
075	Patient Supplies	248	248	248						38,823	38,823
077	Specialized Support Surfaces									0	0
080	Physical Therapy	107	107	107						394,240	394,240
081	Respiratory Therapy									0	0
082	Occupational Therapy	107	107	107						350,857	350,857
083	Speech Pathology	107	107	107						58,800	58,800
085	Pharmacy	205	205	205						198,253	198,253
090	Laboratory									21,752	21,752
095	Home Health Services									0	0
100	Other Ancillary Services									55,008	55,008
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	9,445	9,445	9,445	344,170	103,251	2,622,921	2,622,921	2,622,921	4,118,751	4,118,751
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									0	0
145	Other Nonreimbursable									0	0
TOTAL STATISTICS		15,016	14,430	14,385	344,170	103,251	2,622,921	2,622,921	2,622,921	5,236,484	5,236,484
TOTAL DIRECT SALARIES COSTS - SCH. 2							\$ 68,640	\$ 93,697			
UNIT COST MULTIPLIER (DIRECT SALARIES)							0.026169298	0.035722387			
TOTAL INDIRECT SALARIES COSTS - SCH. 3			\$ 49,830	\$ 111,214	\$ 79,868	\$ 289,092	\$ 1,118	\$ 1,118	\$ 77,111	\$ 7,180	\$ 89,817
UNIT COST MULTIPLIER (INDIRECT SALARIES)			3.45322245	7.73127529	0.23205913	2.79989299	0.00042641	0.00042641	0.02939901	0.00137124	0.01715224
TOTAL INDIRECT OTHER COSTS - SCH. 4			\$ 208,693	\$ 33,123	\$ 24,611	\$ 228,864	\$ 1,677	\$ 4,895	\$ 4,024	\$ 10,763	\$ 7,374
UNIT COST MULTIPLIER (INDIRECT OTHER)			14.46243936	2.30259366	0.07150845	2.21657702	0.00063917	0.00186605	0.00153402	0.00205542	0.00140810
TOTAL CAPITAL COSTS - SCH. 5		\$ 399,204	\$ 15,579	\$ 1,245	\$ 20,425	\$ 62,385	\$ 2,775	\$ 2,775	\$ 6,660	\$ 17,816	\$ 2,775
UNIT COST MULTIPLIER (CAPITAL COSTS)		26.58524241	1.07962246	0.08654285	0.05934578	0.60420882	0.00105803	0.00105803	0.00253928	0.00340236	0.00052996

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
IMPERIAL CREST HEALTH CARE CENTER

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

Provider NPI:
1316033087

OSHPD Facility Number:
206190343

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005							
005	.01-.19	Salaries and Wages	6200	\$ 84,917			(Sch 3)
005	.20-.39	Fringe Benefits	6200	8,675	0	8,675	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	317,739	(109,046)	208,693	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 411,331	\$ (152,808)	\$ 258,523	
010	.01-.19	Salaries and Wages	6300	\$			(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	111,059	0	111,059	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	32,472	0	32,472	(Sch 4)
010		Housekeeping - Total	6300	\$ 143,531	\$ 0	\$ 143,531	
		Depreciation: Buildings and Improvements	7110 - 7120				(Sch 5)
020		Depreciation: Leasehold Improvements	7130	4,418	0	4,418	(Sch 5)
025		Depreciation: Equipment	7140	232,878	0	232,878	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		3,899	3,899	(Sch 5)
035		Leases and Rentals	7200	30,400	(29,155)	1,245	(Sch 5)
040		Property Taxes	7300	40,475	(2,349)	38,126	(Sch 5)
045		Property Insurance	7400	3,280	0	3,280	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	88,238	0	88,238	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
				954,551	(150,013)	804,538	
060	.01-.19	Salaries and Wages	6400	\$			(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	71,636	0	71,636	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	12,272	0	12,272	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 83,908	\$ 0	\$ 83,908	
065	.01-.19	Salaries and Wages	6500	\$ 230,518			(Sch 3)
065	.20-.39	Fringe Benefits	6500	45,952	0	45,952	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	191,176	0	191,176	(Sch 4)
065		Dietary - Total	6500	\$ 467,646	\$ (12,521)	\$ 455,125	
		Provision for Bad Debts	7700				
075	.01-.19	Salaries and Wages	8100	\$	\$	\$	(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	28,667	(3,658)	25,009	(Sch 4)
075		Patient Supplies - Total	8100	\$ 28,667	\$ (3,658)	\$ 25,009	
		Specialized Support Surfaces					
	.01-.19	Salaries and Wages	8150	\$	\$	\$	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:
IMPERIAL CREST HEALTH CARE CENTER

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

Provider NPI:
1316033087

OSHPD Facility Number:
206190343

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	388,280	0	388,280	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 388,280	\$ 0	\$ 388,280	
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	344,897	0	344,897	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 344,897	\$ 0	\$ 344,897	
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	52,840	0	52,840	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 52,840	\$ 0	\$ 52,840	
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	185,383	1,451	186,834	(Sch 4)
085		Pharmacy - Total	8300	\$ 185,383	\$ 1,451	\$ 186,834	
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	21,752	0	21,752	(Sch 4)
090		Laboratory - Total	8400	\$ 21,752	\$ 0	\$ 21,752	
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	15,552	39,456	55,008	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 15,552	\$ 39,456	\$ 55,008	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
IMPERIAL CREST HEALTH CARE CENTER

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

Provider NPI:
1316033087

OSHPD Facility Number:
206190343

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		\$ 1,037,371	\$ 37,249	\$ 1,074,620	
105		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,144,615	\$ (59,218)	\$ 2,085,397	(Sch 2)
105	.20-.39	Fringe Benefits	6110	443,345	(3,764)	439,581	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	105,293	(7,350)	97,943	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,693,253	\$ (70,332)	\$ 2,622,921	
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:
IMPERIAL CREST HEALTH CARE CENTER

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

Provider NPI:
1316033087

OSHPD Facility Number:
206190343

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		0	0	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0	
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		\$ 2,693,253	\$ (70,332)	\$ 2,622,921	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 56,690	\$ 0	\$ 56,690	(Sch 2)
155	.20-.39	Fringe Benefits	6600	11,950	0	11,950	(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	\$ 68,640	\$ 0	\$ 68,640	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
IMPERIAL CREST HEALTH CARE CENTER

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

Provider NPI:
1316033087

OSHPD Facility Number:
206190343

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	\$ 77,385	\$ 0	\$ 77,385	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,312	0	16,312	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,218	0	3,218	(Sch 4)
160		Activities - Total	6700	\$ 96,915	\$ 0	\$ 96,915	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 358,894	\$ (59,165)	\$ 299,729	(Sch 6)
165	.20-.39	Fringe Benefits	6900	59,416	3,764	63,180	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	510,496	119,328	629,824	(Sch 6)
165		Administration - Total	6900	\$ 928,806	\$ 63,927	\$ 992,733	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 73,257	\$ 0	\$ 73,257	(Sch 3)
166	.20-.39	Fringe Benefits	6900	15,442	0	15,442	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,697	0	5,697	(Sch 4)
166		Medical Records - Total	6900	\$ 94,396	\$ 0	\$ 94,396	
167		CDPH Licensing Fees	6900	\$ 26,556	\$ 0	\$ 26,556	(Sch 6)
168		Professional Liability Insurance	6900	\$ 76,367	\$ (5,386)	\$ 70,981	(Sch 6)
169		Quality Assurance Fees	6900	\$ 478,896	\$ 0	\$ 478,896	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 61,470	\$ 0	\$ 61,470	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,957	0	12,957	(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	\$ 74,427	\$ 0	\$ 74,427	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,845,003	\$ 58,541	\$ 1,903,544	
200		Total		\$ 7,081,732	\$ (137,076)	\$ 6,944,656	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 48,659	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
IMPERIAL CREST HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1316033087		22
Report References												
Cost Report			Audit Report									
Adj. No.	Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$48,659	\$48,659

Provider Name							Fiscal Period		Provider NPI		Adjustments
IMPERIAL CREST HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1316033087		22
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$30,400	(\$30,400)	\$0 *	
	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements To reclassify depreciation expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	0	30,400	30,400	
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$510,496	(\$3,899)	\$506,597 *	
	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other To reclassify amortization of loan fees to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	0	3,899	3,899	
4	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$76,367	(\$1,003)	\$75,364 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify surplus lines taxes and stamping fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501	* 506,597	1,003	507,600 *	
5	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	* \$75,364	(\$4,383)	\$70,981	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify all other insurance expense from the Professional Liability Insurance cost center to Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507	* 507,600	4,383	511,983 *	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
IMPERIAL CREST HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1316033087		22	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
6	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$2,144,615	(\$17,858)	\$2,126,757 *	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	358,894	17,858	376,752 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	443,345	(3,764)	439,581	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	59,416	3,764	63,180	
							To reclassify central supply clerk salaries, wages, and benefits to the Administration cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501				
7	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$28,667	(\$5,040)	\$23,627 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	105,293	5,040	110,333 *	
							To reclassify enteral expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$511,983	\$5,880	\$517,863 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 110,333	(5,880)	104,453 *	
							To reclassify pharmacy consultant fees to the administration cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
9	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$15,552	\$2,256	\$17,808 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 104,453	(2,256)	102,197 *	
							To reclassify oxygen expenses to the ancillary cost center for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
IMPERIAL CREST HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1316033087		22	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
10	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	\$185,383	\$1,451	\$186,834	
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	* 23,627	1,972	25,599 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 102,197	(3,423)	98,774 *	
							To reclassify legend drugs and patient supply expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CCR, Title 22, Sections 51510(c) and 51511(c)				
11	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$0	\$1,245	\$1,245	
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	317,739	(1,245)	316,494 *	
							To reclassify traffic sign rental expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
12	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	* \$17,808	\$37,200	\$55,008	
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	* 316,494	(37,200)	279,294 *	
							To reclassify durable medical equipment expenses from Plant Operations to an ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8 and 2203.2 CCR, Title 22, Sections 51321 and 51511(c)				
13	10.5	040	4	8A-1	040	4	Property Taxes	40,475	(800)	39,675 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 517,863	800	518,663 *	
							To reclassify the minimum franchise tax to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2122.4, 2300, 2302.4 and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
IMPERIAL CREST HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1316033087		22
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
ADJUSTMENTS TO REPORTED COSTS												
14	10.5	040	4	8A-1	040	4	Property Taxes To adjust the reported property taxes expenses to agree with the provider's property taxes bill. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$39,675	(\$1,549)	\$38,126	
15	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor To adjust medical supplies expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	*	\$25,599	(\$590)	\$25,009	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
IMPERIAL CREST HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1316033087		22	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
16	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate share of cost and other expenses not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$98,774	(\$831)	\$97,943
17	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate patient television costs. 42 CFR 413.9(c)(3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304	*	\$279,294	(\$70,601)	\$208,693
18	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages		\$84,917	(\$43,762)	\$41,155
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages		230,518	(12,521)	217,997
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	*	2,126,757	(41,360)	2,085,397
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	376,752	(77,023)	299,729
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Longwood Management Corporation Home Office Audit Reports for fiscal periods ended February 28, 2011 and February 29, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	518,663	111,161	629,824

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
IMPERIAL CREST HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1316033087		22
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>										
19	10.7	105	1,2,3	7	105		Skilled Nursing Care (Square Feet)	9,545	(100)	9,445
	10.7	165	1,2,3	7	165		Administration	542	100	642
							To adjust square footage statistics to agree with audited square footage statistics in order to properly allocate indirect costs.			
							42 CFR 413.24 and 413.50			
							CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name		Fiscal Period					Provider NPI		Adjustments	
IMPERIAL CREST HEALTH CARE CENTER		JANUARY 1, 2011 THROUGH DECEMBER 31, 2011					1316033087		22	
Report References							As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			
ADJUSTMENTS TO REPORTED PATIENT DAYS										
20	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	167	167
21	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 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through July 31, 2012 Report Date: August 21, 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	28,487	132	28,619

Provider Name							Fiscal Period			Provider NPI		Adjustments
IMPERIAL CREST HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1316033087		22
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO OTHER MATTERS</u>												
22	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	\$12,894	\$12,894