

**REPORT
ON THE
RATE SETTING AUDIT**

**IMPERIAL CARE CENTER
STUDIO CITY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1265502405**

**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: Ginn Sampson
Auditor: Ching Chen**



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



EDMUND G. BROWN JR.
GOVERNOR

March 21, 2013

Gemma Bellantuoni, Administrator
Imperial Care Center
11441 Ventura Boulevard
Studio City, CA 91604

IMPERIAL CARE CENTER
NATIONAL PROVIDER IDENTIFIER: 1265502405
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 \$20,706, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

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

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

Gemma Bellantuoni
Page 3

Certified

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 CARE CENTER

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

Provider NPI:
1265502405

OSHPD Facility No.:
206190405

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	\$ 3,364,147	\$ 73.91
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 935,911	\$ 20.56
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 725,002	\$ 15.93
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 23,323	\$ 0.51
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 29,161	\$ 0.64
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 25,313	\$ 0.56
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 73,696	\$ 1.62
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 510,367	\$ 11.21
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 790,375	\$ 17.36
11	Cost of Routine Service/Audited Total Costs	\$ 6,584,967.00	\$ 6,477,295	\$ 142.30
12	Total Patient Days (Adj)	45,517	45,517	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 144.67	\$ 142.30	
14	Overpayments (Adj 12)		\$ 20,706	
15	Medi-Cal Days (Adj 11)	36,143	35,880	
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:
IMPERIAL CARE CENTER

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

Provider NPI:
1265502405

OSHPD Facility No.:
206190405

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 CARE CENTER

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

Provider NPI:
1265502405

OSHPD Facility No.:
206190405

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	\$ 96,693	\$ 96,693		
160	Activities	231,529		\$ 231,529	
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	378,352	0	0	378,352
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	273,408	0	0	273,408
083	Speech Pathology	97,880	0	0	97,880
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	3,035,925	96,693	231,529	3,364,147 *
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		\$ 4,113,787	\$ 96,693	\$ 231,529	\$ 4,113,787

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
IMPERIAL CARE CENTER

Provider NPI:
1265502405

OSHPD Facility Number:
206190405

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	\$ 118,919	\$ 118,919										
010	Housekeeping	145,186	1,101	\$ 146,287									
060	Laundry and Linen	202,578	5,725	7,109	\$ 215,412								
065	Dietary	358,111	25,625	31,817	0	\$ 415,554							
155	Social Services	N/A	321	399	0	0	\$ 720						
160	Activities	N/A	2,868	3,561	0	0	0	\$ 6,430					
165	Administration	N/A	8,473	10,520	0	0	0	0		\$ 18,993	\$ 18,993		
166	Medical Records	59,999	0	0	0	0	0	0		59,999		\$ 59,999	
170	Inservice Education - Nursing	69,448	0	0	0	0	0	0	\$ 69,448				
ANCILLARY SERVICES													
075	Patient Supplies		86	107	0	0	0	0	0	193	36	115	\$ 344
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,096	1,360	0	0	0	0	0	2,456	1,219	3,852	7,528
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	867	2,740	3,607
083	Speech Pathology		0	0	0	0	0	0	0	0	311	981	1,291
085	Pharmacy		0	0	0	0	0	0	0	0	601	1,899	2,501
090	Laboratory		0	0	0	0	0	0	0	0	48	151	198
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	61	194	255
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		72,522	90,046	215,412	415,554	720	6,430	69,448	870,131	15,816	49,964	935,911
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		1,101	1,368	0	0	0	0	0	2,469	33	104	2,605
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 954,241	\$ 118,919	\$ 146,287	\$ 215,412	\$ 415,554	\$ 720	\$ 6,430	\$ 69,448	\$ 875,249	\$ 18,993	\$ 59,999	\$ 954,241

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
IMPERIAL CARE CENTER

Provider NPI:
1265502405

OSHPD Facility Number:
206190405

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	\$ 299,629	\$ 299,629										
010	Housekeeping	32,154	2,775	\$ 34,929									
060	Laundry and Linen	18,086	14,425	1,697	\$ 34,208								
065	Dietary	264,187	64,565	7,597	0	\$ 336,350							
155	Social Services	0	809	95	0	0	\$ 905						
160	Activities	2,138	7,227	850	0	0	0	\$ 10,215					
165	Administration	N/A	21,348	2,512	0	0	0	0		\$ 23,860	\$ 23,860		
166	Medical Records	3,423	0	0	0	0	0	0		3,423		\$ 3,423	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	11,015	217	26	0	0	0	0	0	11,257	46	7	\$ 11,310
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	2,761	325	0	0	0	0	0	3,086	1,532	220	4,837
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	1,090	156	1,246
083	Speech Pathology	0	0	0	0	0	0	0	0	0	390	56	446
085	Pharmacy	189,539	0	0	0	0	0	0	0	189,539	755	108	190,403
090	Laboratory	15,033	0	0	0	0	0	0	0	15,033	60	9	15,102
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	19,320	0	0	0	0	0	0	0	19,320	77	11	19,408
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	116,378	182,726	21,500	34,208	336,350	905	10,215	0	702,282	19,870	2,850	725,002
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	4,261	2,775	327	0	0	0	0	0	7,363	41	6	7,410
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 975,163	\$ 299,629	\$ 34,929	\$ 34,208	\$ 336,350	\$ 905	\$ 10,215	\$ -	\$ 947,880	\$ 23,860	\$ 3,423	\$ 975,163

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
IMPERIAL CARE CENTER

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

Provider NPI:
1265502405

OSHPD Facility Number:
206190405

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)	\$ 24,079	44%							
	Property Tax (line 40)	30,107	56%	\$ 54,186						
005	Plant Operations and Maintenance			1,719	\$ 1,719					
010	Housekeeping			486	16	\$ 502				
060	Laundry and Linen			2,526	83	24	\$ 2,633			
065	Dietary			11,306	370	109	0	\$ 11,785		
155	Social Services			142	5	1	0	0	\$ 148	
160	Activities			1,265	41	12	0	0	0	\$ 1,319
165	Administration			3,738	122	36	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			38	1	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			483	16	5	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			31,997	1,048	309	2,633	11,785	148	1,319
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			486	16	5	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 54,186	100%	\$ 54,186	\$ 1,719	\$ 502	\$ 2,633	\$ 11,785	\$ 148	\$ 1,319

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
IMPERIAL CARE CENTER

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

Provider NPI:
1265502405

OSHPD Facility Number:
206190405

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 44% Of Total	Property Tax 56% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 24,079	44%							
	Property Tax (line 40)	30,107	56%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 3,897	\$ 3,897				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	40	7	0	\$ 47	\$ 21	\$ 26
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	504	250	0	754	335	419
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	178	0	178	79	99
083	Speech Pathology			0	0	64	0	64	28	35
085	Pharmacy			0	0	123	0	123	55	69
090	Laboratory			0	0	10	0	10	4	5
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	13	0	13	6	7
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			0	49,239	3,245	0	52,484	23,323	29,161 *
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	507	7	0	513	228	285
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 54,186	100%	\$ -	\$ 50,289	\$ 3,897	\$ -	\$ 54,186	\$ 24,079	\$ 30,107

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
IMPERIAL CARE CENTER

Provider NPI:
1265502405

OSHPD Facility Number:
206190405

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. 56% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 36% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 4,302												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	944,821												
	Total Costs Allocable as Administration	949,123	56%											
167	CDPH Licensing Fees	30,397	2%											
168	Professional Liability Insurance	88,498	5%											
169	Quality Assurance Fees	612,875	36%											
174	Caregiver Training	0	0%											
	Total	1,680,893	100%						\$ 1,680,893					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 193	\$ 11,257	\$ 40	\$ 11,490	3,226	\$ 1,821	\$ 58	\$ 170	\$ 1,176	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			378,352	2,456	3,086	504	384,398	107,919	60,937	1,952	5,682	39,349	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			273,408	0	0	0	273,408	76,759	43,342	1,388	4,041	27,987	0
083	Speech Pathology			97,880	0	0	0	97,880	27,480	15,516	497	1,447	10,019	0
085	Pharmacy			0	0	189,539	0	189,539	53,213	30,047	962	2,802	19,402	0
090	Laboratory			0	0	15,033	0	15,033	4,220	2,383	76	222	1,539	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	19,320	0	19,320	5,424	3,063	98	286	1,978	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			3,364,147	870,131	702,282	49,239	4,985,799	1,399,751	790,375	25,313	73,696	510,367	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,469	7,363	507	10,338	2,902	1,639	52	153	1,058	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,680,893		\$ 4,113,787	\$ 875,249	\$ 947,880	\$ 50,289	\$ 5,987,205	\$ 1,680,893					
	Total Administrative Costs							\$ 1,680,893		\$ 949,123	\$ 30,397	\$ 88,498	\$ 612,875	\$ -
	Unit Cost Multiplier							0.28074755						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 78,992	\$ 27,283	\$ 3,897	\$ 110,172						
	TOTAL FACILITY COSTS							\$ 7,778,270						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
IMPERIAL CARE CENTER

Provider NPI:
1265502405

OSHPD Facility Number:
206190405

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 10)	Plant Ops (SQ FT) 5 (Adj 10)	Hskpng (SQ FT) 10 (Adj 10)	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	679									
010	Housekeeping	192	192								
060	Laundry and Linen	998	998	998							
065	Dietary	4,467	4,467	4,467							
155	Social Services	56	56	56							
160	Activities	500	500	500							
165	Administration	1,477	1,477	1,477							
166	Medical Records										
170	Inservice Education - Nursing										
ANCILLARY SERVICES											
075	Patient Supplies	15	15	15						11,490	11,490
077	Specialized Support Surfaces									0	0
080	Physical Therapy	191	191	191						384,398	384,398
081	Respiratory Therapy									0	0
082	Occupational Therapy									273,408	273,408
083	Speech Pathology									97,880	97,880
085	Pharmacy									189,539	189,539
090	Laboratory									15,033	15,033
095	Home Health Services									0	0
100	Other Ancillary Services									19,320	19,320
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	12,642	12,642	12,642	447,840	134,352	3,152,303	3,152,303	3,152,303	4,985,799	4,985,799
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
NONREIMBURSABLE											
139	Residential Care									0	0
140	Beauty and Barber	192	192	192						10,338	10,338
145	Other Nonreimbursable									0	0
TOTAL STATISTICS		21,409	20,730	20,538	447,840	134,352	3,152,303	3,152,303	3,152,303	5,987,205	5,987,205
TOTAL DIRECT SALARIES COSTS - SCH. 2							\$ 96,693	\$ 231,529			
UNIT COST MULTIPLIER (DIRECT SALARIES)							0.030673765	0.073447572			
TOTAL INDIRECT SALARIES COSTS - SCH. 3			\$ 118,919	\$ 146,287	\$ 215,412	\$ 415,554	\$ 720	\$ 6,430	\$ 69,448	\$ 18,993	\$ 59,999
UNIT COST MULTIPLIER (INDIRECT SALARIES)			5.73656536	7.12276855	0.48100128	3.09302165	0.00022844	0.00203967	0.02203088	0.00317231	0.01002120
TOTAL INDIRECT OTHER COSTS - SCH. 4			\$ 299,629	\$ 34,929	\$ 34,208	\$ 336,350	\$ 905	\$ 10,215	\$ -	\$ 23,860	\$ 3,423
UNIT COST MULTIPLIER (INDIRECT OTHER)			14.45388326	1.70070823	0.07638505	2.50349500	0.00028698	0.00324058	0.00000000	0.00398522	0.00057172
TOTAL CAPITAL COSTS - SCH. 5		\$ 54,186	\$ 1,719	\$ 502	\$ 2,633	\$ 11,785	\$ 148	\$ 1,319	\$ -	\$ 3,897	\$ -
UNIT COST MULTIPLIER (CAPITAL COSTS)		2.53099164	0.08290127	0.02443604	0.00587945	0.08772043	0.00004687	0.00041848	0.00000000	0.00065086	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
IMPERIAL CARE CENTER

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

Provider NPI:
1265502405

OSHPD Facility Number:
206190405

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	\$ 149,593	\$ (51,860)	\$ 97,733	(Sch 3)
005	.20-.39	Fringe Benefits	6200	21,186	0	21,186	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	302,201	(2,572)	299,629	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 472,980	\$ (54,432)	\$ 418,548	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 119,321	\$ 0	\$ 119,321	(Sch 3)
010	.20-.39	Fringe Benefits	6300	25,865	0	25,865	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	32,154	0	32,154	(Sch 4)
010		Housekeeping - Total	6300	\$ 177,340	\$ 0	\$ 177,340	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	674	0	674	(Sch 5)
025		Depreciation: Equipment	7140	14,286	0	14,286	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	13,333	(13,333)	0	(Sch 5)
035		Leases and Rentals	7200	9,119	0	9,119	(Sch 5)
040		Property Taxes	7300	30,907	(800)	30,107	(Sch 5)
045		Property Insurance	7400	4,302	0	4,302	(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		\$ 722,941	\$ (68,565)	\$ 654,376	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 165,173	\$ 0	\$ 165,173	(Sch 3)
060	.20-.39	Fringe Benefits	6400	35,805	0	35,805	(Sch 3)
060	.79	Agency Staff	6400	1,600	0	1,600	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	18,086	0	18,086	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 220,664	\$ 0	\$ 220,664	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 309,150	\$ (14,837)	\$ 294,313	(Sch 3)
065	.20-.39	Fringe Benefits	6500	63,798	0	63,798	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	264,187	0	264,187	(Sch 4)
065		Dietary - Total	6500	\$ 637,135	\$ (14,837)	\$ 622,298	
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	11,015	0	11,015	(Sch 4)
075		Patient Supplies - Total	8100	\$ 11,015	\$ 0	\$ 11,015	
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:
IMPERIAL CARE CENTER

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

Provider NPI:
1265502405

OSHPD Facility Number:
206190405

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	378,352	0	378,352	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 378,352	\$ 0	\$ 378,352	
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	273,408	0	273,408	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 273,408	\$ 0	\$ 273,408	
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	97,880	0	97,880	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 97,880	\$ 0	\$ 97,880	
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	189,539	0	189,539	(Sch 4)
085		Pharmacy - Total	8300	\$ 189,539	\$ 0	\$ 189,539	
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	15,033	0	15,033	(Sch 4)
090		Laboratory - Total	8400	\$ 15,033	\$ 0	\$ 15,033	
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	19,320	0	19,320	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 19,320	\$ 0	\$ 19,320	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
IMPERIAL CARE CENTER

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

Provider NPI:
1265502405

OSHPD Facility Number:
206190405

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		\$ 984,547	\$ 0	\$ 984,547	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,567,885	\$ (72,897)	\$ 2,494,988	(Sch 2)
105	.20-.39	Fringe Benefits	6110	546,015	(5,078)	540,937	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	117,985	(1,607)	116,378	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,231,885	\$ (79,582)	\$ 3,152,303	
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 CARE CENTER

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

Provider NPI:
1265502405

OSHPD Facility Number:
206190405

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
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
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
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900	4,261	0	4,261
140		Beauty and Barber - Total	8900	\$ 4,261	\$ 0	\$ 4,261
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,236,146	\$ (79,582)	\$ 3,156,564
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 79,467	\$ 0	\$ 79,467
155	.20-.39	Fringe Benefits	6600	17,226	0	17,226
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600		0	0
155		Social Services - Total	6600	\$ 96,693	\$ 0	\$ 96,693

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
IMPERIAL CARE CENTER

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

Provider NPI:
1265502405

OSHPD Facility Number:
206190405

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	\$ 190,282	\$ 0	\$ 190,282	(Sch 2)
160	.20-.39	Fringe Benefits	6700	41,247	0	41,247	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,138	0	2,138	(Sch 4)
160		Activities - Total	6700	\$ 233,667	\$ 0	\$ 233,667	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 275,924	\$ (67,392)	\$ 208,532	(Sch 6)
165	.20-.39	Fringe Benefits	6900	40,026	5,078	45,104	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	549,446	141,739	691,185	(Sch 6)
165		Administration - Total	6900	\$ 865,396	\$ 79,425	\$ 944,821	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 49,310	\$ 0	\$ 49,310	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,689	0	10,689	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,423	0	3,423	(Sch 4)
166		Medical Records - Total	6900	\$ 63,422	\$ 0	\$ 63,422	
167		CDPH Licensing Fees	6900	\$ 30,397	\$ 0	\$ 30,397	(Sch 6)
168		Professional Liability Insurance	6900	\$ 94,121	\$ (5,623)	\$ 88,498	(Sch 6)
169		Quality Assurance Fees	6900	\$ 612,875	\$ 0	\$ 612,875	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 57,076	\$ 0	\$ 57,076	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,372	0	12,372	(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	\$ 69,448	\$ 0	\$ 69,448	
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		\$ 2,066,019	\$ 73,802	\$ 2,139,821	
200		Total		\$ 7,867,452	\$ (89,182)	\$ 7,778,270	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 62,206	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
IMPERIAL CARE CENTER

Provider NPI:
1265502405

OSHPD Facility Number:
206190405

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

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(72,897)			(49,014)				
105	2	Skilled Nursing Care - Fringe Benefits	(5,078)	(23,883)						
105	3	Skilled Nursing Care - Agency Staff	0	(5,078)						
105	4	Skilled Nursing Care - Other - Nonlabor	(1,607)	(1,607)						
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

Provider Name							Fiscal Period			Provider NPI		Adjustments
IMPERIAL CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1265502405		12
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
							<u>MEMORANDUM ADJUSTMENT</u>					
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for information purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230	\$0	\$62,206	\$62,206		

Provider Name							Fiscal Period		Provider NPI		Adjustments
IMPERIAL CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1265502405		12
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.					
RECLASSIFICATIONS OF REPORTED COSTS											
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	\$117,985	(\$1,607)	\$116,378	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	549,446	1,607	551,053 *	
							To reclassify pharmacy consultant expense to the appropriate administrative cost center for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Sections 51123 and 5151'				
3	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wage:	\$2,567,885	(\$23,883)	\$2,544,002 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefit:	546,015	(5,078)	540,937	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wage:	275,924	23,883	299,807 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefit:	40,026	5,078	45,104	
							To reclassify Central Supply Clerk 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 5250'				
4	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$94,121	(\$5,623)	\$88,498	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	* 551,053	5,623	556,676 *	
							To reclassify surplus line taxes and 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 5250'				

*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period	Provider NPI		Adjustments
IMPERIAL CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1265502405		12
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
ADJUSTMENTS TO REPORTED COSTS										
5	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$149,593	(\$51,860)	\$97,733
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	309,150	(14,837)	294,313
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	* 2,544,002	(49,014)	2,494,988
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* 299,807	(91,275)	208,532
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 556,676	138,910	695,586 *
							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			
6	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$302,201	(\$2,572)	\$299,629
							To eliminate capital expense due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)			
7	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other	\$13,333	(\$13,333)	\$0
							To eliminate goodwill expense for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Section 1214			
8	10.5	040	4	8A-1	040	4	Property Taxes	\$30,907	(\$800)	\$30,107
							To disallow the state minimum tax from the related organization. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1000, 2300 and 2304			
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$695,586	(\$4,401)	\$691,185
							To reconcile the surplus line taxes and fees to agree with the provider's liability insurance records. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name							Fiscal Period	Provider NPI		Adjustments
IMPERIAL CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1265502405		12
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>										
10	10.7	105	1,2,3	7	105	Skilled Nursing Care (Square Feet)	12,704	(62)	12,642	
	10.7	165	1,2,3	7	165	Administration	1,415	62	1,477	
To reclassify 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 CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1265502405		12
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.				
ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA										
11	4.1	5	2	1	15	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through June 30, 2012 Report Date: August 1, 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	36,143	(263)	35,880	

Provider Name							Fiscal Period			Provider NPI		Adjustments
IMPERIAL CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1265502405		12
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					
<u>ADJUSTMENT TO OTHER MATTERS</u>												
12	Not Reported			1	14		Medi-Cal Overpayments	\$0	\$20,706	\$20,706		
							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					