

**REPORT
ON THE
RATE SETTING AUDIT**

**ANGELS NURSING HEALTH CENTER
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1184871659**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Allen Dervi
Audit Supervisor: Debra K. Blake
Auditor: Matthew Li**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 20, 2014

Administrator
Angels Nursing Health Center
415 South Union Avenue
Los Angeles, CA 90017

ANGELS NURSING HEALTH CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1184871659
FISCAL PERIOD ENDED DECEMBER 31, 2012

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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, patient days, and use of share of cost 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 \$22,979, which resulted from Medi-Cal overpayments

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

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:

Lisa Alder, Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
MS 0017
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.

Administrator
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If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

Allen Dervi, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

cc: Jennifer Greenwell
Caravan Operation Corporation
5652 Vineland Avenue, Suite 202
North Hollywood, CA 91601

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ANGELS NURSING HEALTH CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1184871659

OSHPD Facility No.:
206190032

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	\$ 1,476,018	\$ 84.27
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 419,284	\$ 23.94
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 480,294	\$ 27.42
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 250,898	\$ 14.32
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 22,382	\$ 1.28
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 22,766	\$ 1.30
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 21,488	\$ 1.23
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 180,399	\$ 10.30
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 196,495	\$ 11.22
11	Cost of Routine Service/Audited Total Costs	\$ 3,172,073	\$ 3,070,023	\$ 175.28
12	Total Patient Days (Adj)	17,515	17,515	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 181.11	\$ 175.28	
14	Overpayments (Adj 13)	\$ 0	\$ (22,979)	
15	Medi-Cal Days (Adj 12)	11,525	11,016	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
21	Medi-Cal Days (Adj)	0	0	
MENTALLY DISORDERED CARE				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj)	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj)	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj)	\$ 0	\$ 0	
30	Medi-Cal Days (Adj)	0	0	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ANGELS NURSING HEALTH CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1184871659

OSHPD Facility No.:
206190032

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
45	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
46	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
47	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
48	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
49	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
50	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
51	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
52	Total Patient Days (Adj)	0	0	
53	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
54	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
55	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
56	Total Patient Days (Adj)	0	0	
57	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
58	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
59	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
60	Total Patient Days (Adj)	0	0	
61	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
62	Overpayments (Adj)	\$ 0	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
ANGELS NURSING HEALTH CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1184871659

OSHPD Facility No.:
206190032

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 33,259	\$ 33,259		
160	Activities	85,087		\$ 85,087	
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	320,871	0	0	320,871
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	269,802	0	0	269,802
083	Speech Pathology	24,155	0	0	24,155
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	1,357,672	33,259	85,087	1,476,018 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,090,846	\$ 33,259	\$ 85,087	\$ 2,090,846

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ANGELS NURSING HEALTH CENTER

NPI:
1184871659

OSHPD Facility Number:
206190032

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 65,006	\$ 65,006										
010	Housekeeping	70,953	520	\$ 71,473									
060	Laundry and Linen	45,444	580	643	\$ 46,668								
065	Dietary	186,529	7,974	8,838	0	\$ 203,341							
155	Social Services	N/A	422	468	0	0	\$ 890						
160	Activities	N/A	2,578	2,857	0	0	0	\$ 5,435					
165	Administration	N/A	3,263	3,617	0	0	0	0		\$ 6,881	\$ 6,881		
166	Medical Records	27,542	633	702	0	0	0	0		28,877		\$ 28,877	
170	Inservice Education - Nursing	35,593	422	468	0	0	0	0	\$ 36,483				
ANCILLARY SERVICES													
075	Patient Supplies		362	401	0	0	0	0	0	763	17	69	\$ 849
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		580	643	0	0	0	0	0	1,224	708	2,971	4,903
081	Respiratory Therapy		38	42	0	0	0	0	0	79	1	3	83
082	Occupational Therapy		0	0	0	0	0	0	0	0	645	2,708	3,354
083	Speech Pathology		0	0	0	0	0	0	0	0	47	198	245
085	Pharmacy		113	125	0	0	0	0	0	238	291	1,220	1,748
090	Laboratory		0	0	0	0	0	0	0	0	88	367	455
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	23	98	122
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		47,520	52,669	46,668	203,341	890	5,435	36,483	393,005	5,057	21,222	419,284 *
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	5	20	25
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 431,067	\$ 65,006	\$ 71,473	\$ 46,668	\$ 203,341	\$ 890	\$ 5,435	\$ 36,483	\$ 395,310	\$ 6,881	\$ 28,877	\$ 431,067

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ANGELS NURSING HEALTH CENTER

NPI:
1184871659

OSHPD Facility Number:
206190032

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 170,220	\$ 170,220										
010	Housekeeping	12,830	1,362	\$ 14,192									
060	Laundry and Linen	43,433	1,520	128	\$ 45,080								
065	Dietary	147,314	20,880	1,755	0	\$ 169,949							
155	Social Services	4,068	1,105	93	0	0	\$ 5,266						
160	Activities	6,834	6,750	567	0	0	0	\$ 14,151					
165	Administration	N/A	8,546	718	0	0	0	0		\$ 9,264	\$ 9,264		
166	Medical Records	17,789	1,658	139	0	0	0	0		19,586		\$ 19,586	
170	Inservice Education - Nursing	0	1,105	93	0	0	0	0	\$ 1,198				
ANCILLARY SERVICES													
075	Patient Supplies	5,074	947	80	0	0	0	0	0	6,101	22	47	\$ 6,170
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	36,167	1,520	128	0	0	0	0	0	37,814	953	2,015	40,783
081	Respiratory Therapy	0	99	8	0	0	0	0	0	107	1	2	110
082	Occupational Therapy	60,590	0	0	0	0	0	0	0	60,590	869	1,837	63,296
083	Speech Pathology	0	0	0	0	0	0	0	0	0	64	134	198
085	Pharmacy	147,716	296	25	0	0	0	0	0	148,037	391	827	149,255
090	Laboratory	44,820	0	0	0	0	0	0	0	44,820	118	249	45,187
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	11,974	0	0	0	0	0	0	0	11,974	31	67	12,072
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	88,556	124,433	10,458	45,080	169,949	5,266	14,151	1,198	459,092	6,808	14,394	480,294 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	2,483	0	0	0	0	0	0	0	2,483	7	14	2,503
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 799,868	\$ 170,220	\$ 14,192	\$ 45,080	\$ 169,949	\$ 5,266	\$ 14,151	\$ 1,198	\$ 771,018	\$ 9,264	\$ 19,586	\$ 799,868

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ANGELS NURSING HEALTH CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1184871659

OSHPD Facility Number:
206190032

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 259,451	92%							
	Property Tax (line 40)	23,145	8%	\$ 282,596						
005	Plant Operations and Maintenance			16,011	\$ 16,011					
010	Housekeeping			2,133	128	\$ 2,261				
060	Laundry and Linen			2,380	143	20	\$ 2,543			
065	Dietary			32,701	1,964	280	0	\$ 34,945		
155	Social Services			1,731	104	15	0	0	\$ 1,850	
160	Activities			10,571	635	90	0	0	0	\$ 11,296
165	Administration			13,383	804	114	0	0	0	0
166	Medical Records			2,596	156	22	0	0	0	0
170	Inservice Education - Nursing			1,731	104	15	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,484	89	13	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,380	143	20	0	0	0	0
081	Respiratory Therapy			155	9	1	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			464	28	4	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			194,878	11,704	1,666	2,543	34,945	1,850	11,296
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	\$ 282,596	100%	\$ 282,596	\$ 16,011	\$ 2,261	\$ 2,543	\$ 34,945	\$ 1,850	\$ 11,296

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ANGELS NURSING HEALTH CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1184871659

OSHPD Facility Number:
206190032

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 92% Of Total	Property Tax 8% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 259,451	92%							
	Property Tax (line 40)	23,145	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 14,302	\$ 14,302				
166	Medical Records				2,774		\$ 2,774			
170	Inservice Education - Nursing			\$ 1,850						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,585	34	7	\$ 1,626	\$ 1,493	\$ 133
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,543	1,471	285	4,300	3,948	352
081	Respiratory Therapy			0	165	1	0	167	153	14
082	Occupational Therapy			0	0	1,341	260	1,602	1,470	131
083	Speech Pathology			0	0	98	19	117	107	10
085	Pharmacy			0	495	604	117	1,217	1,117	100
090	Laboratory			0	0	182	35	217	199	18
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	49	9	58	53	5
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			1,850	260,731	10,510	2,039	273,280	250,898	22,382 *
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	10	2	12	11	1
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 282,596	100%	\$ 1,850	\$ 265,520	\$ 14,302	\$ 2,774	\$ 282,596	\$ 259,451	\$ 23,145

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ANGELS NURSING HEALTH CENTER

NPI:
1184871659

OSHPD Facility Number:
206190032

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 47% of Total	DPH Licensing Fees 5% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 43% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 6,241												
055	Interest - Other	288												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	260,846												
	Total Costs Allocable as Administration	267,375	47%											
167	CDPH Licensing Fees	30,978	5%											
168	Professional Liability Insurance	29,239	5%											
169	Quality Assurance Fees	245,472	43%											
174	Caregiver Training	0	0%											
	Total	573,064	100%						\$ 573,064					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 763	\$ 6,101	\$ 1,585	\$ 8,449	1,374	\$ 641	\$ 74	\$ 70	\$ 589	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			320,871	1,224	37,814	2,543	362,452	58,963	27,510	3,187	3,008	25,257	0
081	Respiratory Therapy			0	79	107	165	352	57	27	3	3	24	0
082	Occupational Therapy			269,802	0	60,590	0	330,392	53,747	25,077	2,905	2,742	23,023	0
083	Speech Pathology			24,155	0	0	0	24,155	3,929	1,833	212	200	1,683	0
085	Pharmacy			0	238	148,037	495	148,771	24,202	11,292	1,308	1,235	10,367	0
090	Laboratory			0	0	44,820	0	44,820	7,291	3,402	394	372	3,123	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	11,974	0	11,974	1,948	909	105	99	834	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			1,476,018	393,005	459,092	260,731	2,588,846	421,148	196,495	22,766	21,488	180,399	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	2,483	0	2,483	404	188	22	21	173	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 573,064		\$ 2,090,846	\$ 395,310	\$ 771,018	\$ 265,520	\$ 3,522,694	\$ 573,064					
	Total Administrative Costs							\$ 573,064		\$ 267,375	\$ 30,978	\$ 29,239	\$ 245,472	\$ 0
	Unit Cost Multiplier							0.16267778						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 35,757	\$ 28,850	\$ 17,076	\$ 81,683						
	TOTAL FACILITY COSTS							\$ 4,177,441						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ANGELS NURSING HEALTH CENTER

NPI:
1184871659

OSHPD Facility Number:
206190032

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 9)	Plant Ops (SQ FT) 5 (Adj 9)	Hskpng (SQ FT) 10 (Adj 9)	Laundry (LBS) 60 (Adj 10)	Dietary (MEALS) 65 (Adj 11)	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	518									
010	Housekeeping	69	69								
060	Laundry and Linen	77	77	77							
065	Dietary	1,058	1,058	1,058							
155	Social Services	56	56	56							
160	Activities	342	342	342							
165	Administration	433	433	433							
166	Medical Records	84	84	84							
170	Inservice Education - Nursing	56	56	56							
ANCILLARY SERVICES											
075	Patient Supplies	48	48	48						8,449	8,449
077	Specialized Support Surfaces									0	0
080	Physical Therapy	77	77	77						362,452	362,452
081	Respiratory Therapy	5	5	5						352	352
082	Occupational Therapy									330,392	330,392
083	Speech Pathology									24,155	24,155
085	Pharmacy	15	15	15						148,771	148,771
090	Laboratory									44,820	44,820
095	Home Health Services									0	0
100	Other Ancillary Services									11,974	11,974
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	6,305	6,305	6,305	43,788	51,057	1,446,228	1,446,228	1,446,228	2,588,846	2,588,846
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									2,483	2,483
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	9,143	8,625	8,556	43,788	51,057	1,446,228	1,446,228	1,446,228	3,522,694	3,522,694
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 33,259 0.022997065	\$ 85,087 0.058833739			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 65,006 7.53692754	\$ 71,473 8.35355867	\$ 46,668 1.06576157	\$ 203,341 3.98262989	\$ 890 0.00061530	\$ 5,435 0.00375774	\$ 36,483 0.02522622	\$ 6,881 0.00195322	\$ 28,877 0.00819736
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 170,220 19.73565217	\$ 14,192 1.65869098	\$ 45,080 1.02951412	\$ 169,949 3.32861733	\$ 5,266 0.00364125	\$ 14,151 0.00978467	\$ 1,198 0.00082842	\$ 9,264 0.00262974	\$ 19,586 0.00555999
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 282,596 30.90845456	\$ 16,011 1.85629907	\$ 2,261 0.26423188	\$ 2,543 0.05808057	\$ 34,945 0.68442460	\$ 1,850 0.00127893	\$ 11,296 0.00781060	\$ 1,850 0.00127893	\$ 14,302 0.00405983	\$ 2,774 0.00078759

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ANGELS NURSING HEALTH CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1184871659

OSHPD Facility Number:
206190032

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	\$ 49,084	\$ 0	\$ 49,084	(Sch 3)
005	.20-.39	Fringe Benefits	6200	15,922	0	15,922	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	170,220	0	170,220	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 235,226	\$ 0	\$ 235,226	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	70,953	0	70,953	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	12,830	0	12,830	(Sch 4)
010		Housekeeping - Total	6300	\$ 83,783	\$ 0	\$ 83,783	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	6,909	0	6,909	(Sch 5)
025		Depreciation: Equipment	7140	358	0	358	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	25,000	0	25,000	(Sch 5)
035		Leases and Rentals	7200	227,184	0	227,184	(Sch 5)
040		Property Taxes	7300	34,222	(11,077)	23,145	(Sch 5)
045		Property Insurance	7400	6,241	0	6,241	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	545	(257)	288	(Sch 6)
057		Subtotal 005 - 055		\$ 619,468	\$ (11,334)	\$ 608,134	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	45,444	0	45,444	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	43,433	0	43,433	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 88,877	\$ 0	\$ 88,877	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 0	\$ 0	\$ 0	(Sch 3)
065	.20-.39	Fringe Benefits	6500	0	0	0	(Sch 3)
065	.79	Agency Staff	6500	186,529	0	186,529	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	147,314	0	147,314	(Sch 4)
065		Dietary - Total	6500	\$ 333,843	\$ 0	\$ 333,843	
070		Provision for Bad Debts	7700	\$ 33,908	\$ (33,908)	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	5,074	0	5,074	(Sch 4)
075		Patient Supplies - Total	8100	\$ 5,074	\$ 0	\$ 5,074	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ANGELS NURSING HEALTH CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1184871659

OSHPD Facility Number:
206190032

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	320,871	0	320,871	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	36,167	0	36,167	(Sch 4)
080		Physical Therapy - Total	8200	\$ 357,038	\$ 0	\$ 357,038	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	269,802	0	269,802	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	60,590	0	60,590	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 330,392	\$ 0	\$ 330,392	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	24,155	0	24,155	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 24,155	\$ 0	\$ 24,155	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	147,716	0	147,716	(Sch 4)
085		Pharmacy - Total	8300	\$ 147,716	\$ 0	\$ 147,716	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	44,820	0	44,820	(Sch 4)
090		Laboratory - Total	8400	\$ 44,820	\$ 0	\$ 44,820	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	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	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	11,974	0	11,974	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 11,974	\$ 0	\$ 11,974	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ANGELS NURSING HEALTH CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1184871659

OSHPD Facility Number:
206190032

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 921,169	\$ 0	\$ 921,169	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,025,141	\$ 0	\$ 1,025,141	(Sch 2)
105	.20-.39	Fringe Benefits	6110	332,531	0	332,531	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	94,556	(6,000)	88,556	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,452,228	\$ (6,000)	\$ 1,446,228	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	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	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ANGELS NURSING HEALTH CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1184871659

OSHPD Facility Number:
206190032

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	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	\$ 0
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	2,483	0	2,483
140		Beauty and Barber - Total	8900	\$ 2,483	\$ 0	\$ 2,483
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,454,711	\$ (6,000)	\$ 1,448,711
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 25,113	\$ 0	\$ 25,113
155	.20-.39	Fringe Benefits	6600	8,146	0	8,146
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	4,068	0	4,068
155		Social Services - Total	6600	\$ 37,327	\$ 0	\$ 37,327

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ANGELS NURSING HEALTH CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1184871659

OSHPD Facility Number:
206190032

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	\$ 64,247	\$ 0	\$ 64,247	(Sch 2)
160	.20-.39	Fringe Benefits	6700	20,840	0	20,840	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,834	0	6,834	(Sch 4)
160		Activities - Total	6700	\$ 91,921	\$ 0	\$ 91,921	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
165	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	384,208	(123,362)	260,846	(Sch 6)
165		Administration - Total	6900	\$ 384,208	\$ (123,362)	\$ 260,846	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 20,796	\$ 0	\$ 20,796	(Sch 3)
166	.20-.39	Fringe Benefits	6900	6,746	0	6,746	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	17,789	0	17,789	(Sch 4)
166		Medical Records - Total	6900	\$ 45,331	\$ 0	\$ 45,331	
167		CDPH Licensing Fees	6900	\$ 30,978	\$ 0	\$ 30,978	(Sch 6)
168		Professional Liability Insurance	6900	\$ 30,877	\$ (1,638)	\$ 29,239	(Sch 6)
169		Quality Assurance Fees	6900	\$ 245,472	\$ 0	\$ 245,472	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 26,875	\$ 0	\$ 26,875	(Sch 3)
170	.20-.39	Fringe Benefits	6800	8,718	0	8,718	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 35,593	\$ 0	\$ 35,593	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 901,707	\$ (125,000)	\$ 776,707	
200		Total		\$ 4,353,683	\$ (176,242)	\$ 4,177,441	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 99,729
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
ANGELS NURSING HEALTH CENTER

NPI:
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OSHPD Facility Number:
206190032

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	(11,077)		(11,077)					
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	(257)			(257)				
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	(33,908)				(33,908)			
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							

Provider Name:
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NPI:
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OSHPD Facility Number:
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Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							
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	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(6,000)	(6,000)						
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							

Provider Name:
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NPI:
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OSHPD Facility Number:
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Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	(1,638)		(1,638)						
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$176,242)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>(11,077)</u>	<u>(257)</u>	<u>(33,908)</u>	<u>(5,000)</u>	<u>(126,000)</u>	<u>0</u>

Provider Name							Fiscal Period	NPI	Adjustments	
ANGELS NURSING HEALTH CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1184871659	13	
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	N/A	Total Facility Group Health Insurance To include group health insurance costs for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$99,729	\$99,729

Provider Name							Fiscal Period	NPI	Adjustments		
ANGELS NURSING HEALTH CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1184871659	13		
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	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$94,556	(\$6,000)	\$88,556	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	384,208	6,000	390,208 *	
							To reclassify medical director fees to the appropriate cost center. 42 CFR 483.75(2)(i), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000(b)				
3	10.5	168	4	8A-1	168	4	Professional Liability Insurance	\$30,877	(\$1,638)	\$29,239	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 390,208	1,638	391,846 *	
							To reclassify finance and tax 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				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
ANGELS NURSING HEALTH CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1184871659	13		
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>											
4	10.5	040	4	8A-1	040	4	Property Taxes To adjust the reported property tax expense to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$34,222	(\$11,077)	\$23,145	
5	10.5	055	4	8A-1	055	4	Interest - Other To abate interest income against the related costs. 42 CFR 413.153(b)(2)(iii) / CMS Pub. 15-1, Section 202.2	\$545	(\$257)	\$288	
6	10.5	070	4	8A-1	070	4	Provision for Bad Debts To eliminate bad debt expense that is not recognize under the Medi-Cal program. 42 CFR 413.89(b)(1) and 413.178 / CMS Pub. 15-1, Section 300	\$33,908	(\$33,908)	\$0	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$391,846			
7							To eliminate accounting expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)		(\$5,000)		
8							To adjust the reported provider's management expense adjustment to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		<u>(126,000)</u> <u>(\$131,000)</u>	\$260,846	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
ANGELS NURSING HEALTH CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1184871659	13		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED STATISTICS											
9	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	518	518	
	10.7	010	1, 2	7	010	N/A	Housekeeping	0	69	69	
	10.7	060	1, 2, 3	7	060	N/A	Laundry and Linen	0	77	77	
	10.7	065	1, 2, 3	7	065	N/A	Dietary	0	1,058	1,058	
	10.7	075	1, 2, 3	7	075	N/A	Patient Supplies	0	48	48	
	10.7	080	1, 2, 3	7	080	N/A	Physical Therapy	0	77	77	
	10.7	081	1, 2, 3	7	081	N/A	Respiratory Therapy	0	5	5	
	10.7	085	1, 2, 3	7	085	N/A	Pharmacy	0	15	15	
	10.7	105	1, 2, 3	7	105	N/A	Skilled Nursing Care	0	6,305	6,305	
	10.7	155	1, 2, 3	7	155	N/A	Social Services	0	56	56	
	10.7	160	1, 2, 3	7	160	N/A	Activities	0	342	342	
	10.7	165	1, 2, 3	7	165	N/A	Administration	0	433	433	
	10.7	166	1, 2, 3	7	166	N/A	Medical Records	0	84	84	
	10.7	170	1, 2, 3	7	170	N/A	Inservice Education - Nursing	0	56	56	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet	0	9,143	9,143	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	0	8,625	8,625	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	0	8,556	8,556	
To establish the correct square footage in order to properly allocate indirect costs. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306											
10	10.7	105	4	7	105	N/A	Skilled Nursing Care (Laundry Pounds)	0	43,788	43,788	
	10.7	175	4	7	N/A	N/A	Total Statistics - Laundry Pounds	0	43,788	43,788	
To establish the laundry pounds statistics in order to properly allocate indirect costs. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306											
11	10.7	105	5	7	105	N/A	Skilled Nursing Care (Meals Served)	0	51,057	51,057	
	10.7	175	5	7	N/A	N/A	Total Statistics - Meals Served	0	51,057	51,057	
To establish dietary meals served statistics in order to properly allocate indirect costs. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306											

Provider Name							Fiscal Period	NPI	Adjustments		
ANGELS NURSING HEALTH CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1184871659	13		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>											
12	4.1	5	2	1	15	N/A	Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through November 30, 2013 Report Date: December 9, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51511	11,525	(509)	11,016	

Provider Name							Fiscal Period	NPI	Adjustments	
ANGELS NURSING HEALTH CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1184871659	13	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO OTHER MATTERS</u>										
13	Not Reported			1	14	N/A	Overpayments - Skilled Nursing Care To recover Medi-Cal overpayment because Share of Cost was not properly deducted from amount billed. 42 CFR 413.50 and 413.20 CMS Pub. 15-1, Section 2409 CCR, Title 22, Sections 51458.1 and 51535	\$0	\$22,979	\$22,979