REPORT
ON THE
RATE SETTING AUDIT

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

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Daniel J. Giardinelli
Audit Supervisor: Gertrude Lake
Auditor: Lok Lui

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

May 17, 2012

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, 2010

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules

2. Audit Adjustments Schedule

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Medi-Cal Benefits, Waiver Analysis and Rates 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—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ANGELS NURSING HEALTH CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider 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	$ 1,262,261	$ 72.82
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 422,992	$ 24.40
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 411,177	$ 23.72
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 245,404	$ 14.16
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 21,884	$ 1.26
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 10,281	$ 0.59
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 24,311	$ 1.40
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 153,048	$ 8.83
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 243,725	$ 14.06
11	Cost of Routine Service/Audited Total Costs	$ 2,791,411	$ 2,795,082	$ 161.25
12	Total Patient Days (Adj 12)	17,327	17,334	
13	Cost Per Patient Day (Cost Divided by Days)	$ 161.10	$ 161.25	
14	Overpayments (Adj)	$ 0	$ 0	
15	Medi-Cal Days (Adj 13)	10,678	10,518	
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	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Adj)	$ 0	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Adj)	$ 0	$ 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:
ANGELS NURSING HEALTH CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1184871659

OSHPD Facility No.:
206190032

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. 42 + Ln. 43)	$ 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	$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Adj)	$ 0	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Adj)	$ 0	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Adj)	$ 0	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
ANGELS NURSING HEALTH CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1184871659

OSHPD Facility No.:
206190032

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 29,783	$ 29,783			
160	Activities	54,014		$ 54,014		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0	
077	Specialized Support Surfaces	N/A	0	0	0	
080	Physical Therapy	0	0	0	0	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	0	0	0	0	
083	Speech Pathology	0	0	0	0	
085	Pharmacy	0	0	0	0	
090	Laboratory	0	0	0	0	
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	
101	Subacute Care Ancillary Services	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	1,178,464	29,783	54,014	1,262,261	*
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	$ 1,262,261	$ 29,783	$ 54,014	$ 1,262,261	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: ANGELS NURSING HEALTH CENTER
Provider NPI: 1184871659
OSHPD Facility Number: 206190032
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 50,775	$ 50,775											
010	Housekeeping	68,793	406	$ 69,199										
060	Laundry and Linen	44,630	453	623	$ 45,706									
065	Dietary	182,583	6,228	8,557	0	$ 197,368								
155	Social Services	N/A	330	453	0	0	$ 783							
160	Activities	N/A	2,013	2,766	0	0	0	$ 4,779						
165	Administration	N/A	2,549	3,502	0	0	0	0		$ 6,051	$ 6,051			
166	Medical Records	57,247	495	679	0	0	0	0		58,421		$ 58,421		
170	Inservice Education - Nursing	36,676	330	453	0	0	0	0	$ 37,459					
	ANCILLARY SERVICES													
075	Patient Supplies		283	388	0	0	0	0	0	671	35	337	$ 1,043	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		453	623	0	0	0	0	0	1,076	524	5,062	6,662	
081	Respiratory Therapy		29	40	0	0	0	0	0	70	1	7	77	
082	Occupational Therapy		0	0	0	0	0	0	0	0	503	4,859	5,362	
083	Speech Pathology		0	0	0	0	0	0	0	0	65	632	698	
085	Pharmacy		88	121	0	0	0	0	0	210	304	2,935	3,449	
090	Laboratory		0	0	0	0	0	0	0	0	19	182	200	
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	17	162	179	
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		37,117	50,994	45,706	197,368	783	4,779	37,459	374,206	4,579	44,208	422,992	*
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	4	38	42	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 440,704	$ 50,775	$ 69,199	$ 45,706	$ 197,368	$ 783	$ 4,779	$ 37,459	$ 376,232	$ 6,051	$ 58,421	$ 440,704	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: ANGELS NURSING HEALTH CENTER
Provider NPI: 1184871659
OSHPD Facility Number: 206190032
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 159,593	$ 159,593											
010	Housekeeping	21,080	1,277	$ 22,357										
060	Laundry and Linen	38,627	1,425	201	$ 40,253									
065	Dietary	125,969	19,577	2,765	0	$ 148,310								
155	Social Services	2,700	1,036	146	0	0	$ 3,883							
160	Activities	4,573	6,328	894	0	0	0	$ 11,795						
165	Administration	N/A	8,012	1,131	0	0	0	0		$ 9,143	$ 9,143			
166	Medical Records	13,381	1,554	219	0	0	0	0		15,155		$ 15,155		
170	Inservice Education - Nursing	0	1,036	146	0	0	0	0	$ 1,183					
	ANCILLARY SERVICES													
075	Patient Supplies	14,197	888	125	0	0	0	0	0	15,211	53	88	$ 15,351	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	256,319	1,425	201	0	0	0	0	0	257,945	792	1,313	260,050	
081	Respiratory Therapy	0	93	13	0	0	0	0	0	106	1	2	108	
082	Occupational Therapy	251,010	0	0	0	0	0	0	0	251,010	760	1,260	253,031	
083	Speech Pathology	32,669	0	0	0	0	0	0	0	32,669	99	164	32,932	
085	Pharmacy	150,642	278	39	0	0	0	0	0	150,959	459	761	152,180	
090	Laboratory	9,380	0	0	0	0	0	0	0	9,380	28	47	9,456	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	8,363	0	0	0	0	0	0	0	8,363	25	42	8,430	
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	54,227	116,665	16,475	40,253	148,310	3,883	11,795	1,183	392,790	6,919	11,468	411,177	*
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	1,964	0	0	0	0	0	0	0	1,964	6	10	1,980	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,144,694	$ 159,593	$ 22,357	$ 40,253	$ 148,310	$ 3,883	$ 11,795	$ 1,183	$ 1,120,396	$ 9,143	$ 15,155	$ 1,144,694	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ANGELS NURSING HEALTH CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider 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)	$ 253,424	92%							
	Property Tax (line 40)	22,599	8%	$ 276,023						
005	Plant Operations and Maintenance			15,638	$ 15,638					
010	Housekeeping			2,083	125	$ 2,208				
060	Laundry and Linen			2,325	140	20	$ 2,484			
065	Dietary			31,941	1,918	273	0	$ 34,132		
155	Social Services			1,691	102	14	0	0	$ 1,807	
160	Activities			10,325	620	88	0	0	0	$ 11,033
165	Administration			13,072	785	112	0	0	0	0
166	Medical Records			2,536	152	22	0	0	0	0
170	Inservice Education - Nursing			1,691	102	14	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			1,449	87	12	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,325	140	20	0	0	0	0
081	Respiratory Therapy			151	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			453	27	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			190,345	11,432	1,627	2,484	34,132	1,807	11,033
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	$ 276,023	100%	$ 276,023	$ 15,638	$ 2,208	$ 2,484	$ 34,132	$ 1,807	$ 11,033

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ANGELS NURSING HEALTH CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider 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)	$ 253,424	92%								
	Property Tax (line 40)	22,599	8%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 13,969	$ 13,969					
166	Medical Records				2,710		$ 2,710				
170	Inservice Education - Nursing			$ 1,807							
	ANCILLARY SERVICES										
075	Patient Supplies			0	1,549	81	16	$ 1,645	$ 1,510	$ 135	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	2,484	1,210	235	3,929	3,607	322	
081	Respiratory Therapy			0	161	2	0	163	150	13	
082	Occupational Therapy			0	0	1,162	225	1,387	1,274	114	
083	Speech Pathology			0	0	151	29	181	166	15	
085	Pharmacy			0	484	702	136	1,322	1,214	108	
090	Laboratory			0	0	43	8	52	48	4	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	39	8	46	42	4	
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			1,807	254,666	10,570	2,051	267,287	245,404	21,884	*
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	9	2	11	10	1	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 276,023	100%	$ 1,807	$ 259,344	$ 13,969	$ 2,710	$ 276,023	$ 253,424	$ 22,599	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: ANGELS NURSING HEALTH CENTER
Provider NPI: 1184871659
OSHPD Facility Number: 206190032
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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. 57% of Total	CDPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 35% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 4,674													
055	Interest - Other	3,521													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	313,891													
	Total Costs Allocable as Administration	322,086	57%												
167	CDPH Licensing Fees	13,586	2%												
168	Professional Liability Insurance	32,127	6%												
169	Quality Assurance Fees	202,255	35%												
174	Caregiver Training	0	0%												
	Total	570,054	100%						$ 570,054						
	ANCILLARY SERVICES														
075	Patient Supplies			$ -	$ 671	$ 15,211	$ 1,549	$ 17,430	3,292	$ 1,860	$ 78	$ 186	$ 1,168	$ -	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy			0	1,076	257,945	2,484	261,505	49,390	27,906	1,177	2,784	17,524	0	
081	Respiratory Therapy			0	70	106	161	337	64	36	2	4	23	0	
082	Occupational Therapy			0	0	251,010	0	251,010	47,408	26,786	1,130	2,672	16,820	0	
083	Speech Pathology			0	0	32,669	0	32,669	6,170	3,486	147	348	2,189	0	
085	Pharmacy			0	210	150,959	484	151,652	28,643	16,183	683	1,614	10,162	0	
090	Laboratory			0	0	9,380	0	9,380	1,772	1,001	42	100	629	0	
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	8,363	0	8,363	1,580	892	38	89	560	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			1,262,261	374,206	392,790	254,666	2,283,923	431,365	243,725	10,281	24,311	153,048	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	1,964	0	1,964	371	210	9	21	132	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 570,054		$ 1,262,261	$ 376,232	$ 1,120,396	$ 259,344	$ 3,018,233	$ 570,054						
	Total Administrative Costs							$ 570,054		$ 322,086	$ 13,586	$ 32,127	$ 202,255	$ -	
	Unit Cost Multiplier							0.18887011							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 64,472	$ 24,298	$ 16,679	$ 105,449							
	TOTAL FACILITY COSTS							$ 3,693,736							

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: ANGELS NURSING HEALTH CENTER
Provider NPI: 1184871659
OSHPD Facility Number: 206190032
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adj 9)	(Adj 9)	(Adj 9)	(Adj 10)	(Adj 11)	(Adj)	(Adj)	(Adj)		
	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						17,430	17,430
077	Specialized Support Surfaces									0	0
080	Physical Therapy	77	77	77						261,505	261,505
081	Respiratory Therapy	5	5	5						337	337
082	Occupational Therapy									251,010	251,010
083	Speech Pathology									32,669	32,669
085	Pharmacy	15	15	15						151,652	151,652
090	Laboratory									9,380	9,380
095	Home Health Services									0	0
100	Other Ancillary Services									8,363	8,363
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	32,621	51,981	1,232,691	1,232,691	1,232,691	2,283,923	2,283,923
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									1,964	1,964
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	9,143	8,625	8,556	32,621	51,981	1,232,691	1,232,691	1,232,691	3,018,233	3,018,233
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 29,783	$ 54,014			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.024160962	0.043817956			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 50,775	$ 69,199	$ 45,706	$ 197,368	$ 783	$ 4,779	$ 37,459	$ 6,051	$ 58,421
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		5.88695652	8.08779804	1.40112370	3.79693139	0.00063486	0.00387718	0.03038765	0.00200484	0.01935599
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 159,593	$ 22,357	$ 40,253	$ 148,310	$ 3,883	$ 11,795	$ 1,183	$ 9,143	$ 15,155
	UNIT COST MULTIPLIER (INDIRECT OTHER)		18.50353623	2.61299018	1.23395888	2.85316337	0.00314963	0.00956838	0.00095930	0.00302941	0.00502108
	TOTAL CAPITAL COSTS - SCH. 5	$ 276,023	$ 15,638	$ 2,208	$ 2,484	$ 34,132	$ 1,807	$ 11,033	$ 1,807	$ 13,969	$ 2,710
	UNIT COST MULTIPLIER (CAPITAL COSTS)	30.18954391	1.81312275	0.25808602	0.07614966	0.65662216	0.00146558	0.00895048	0.00146558	0.00462817	0.00089784

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ANGELS NURSING HEALTH CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider 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	$ 39,296	$ 0	$ 39,296	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,479	0	11,479	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	159,593	0	159,593	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 210,368	$ 0	$ 210,368	
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	68,793	0	68,793	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	21,080	0	21,080	(Sch 4)
010		Housekeeping - Total	6300	$ 89,873	$ 0	$ 89,873	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	5,046	0	5,046	(Sch 5)
025		Depreciation: Equipment	7140	0	0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	25,000	0	25,000	(Sch 5)
035		Leases and Rentals	7200	223,378	0	223,378	(Sch 5)
040		Property Taxes	7300	22,599	0	22,599	(Sch 5)
045		Property Insurance	7400	4,674	0	4,674	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	$ 3,677	$ (156)	$ 3,521	(Sch 6)
057		**Subtotal 005 - 055**		$ 584,615	$ (156)	$ 584,459	
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	44,630	0	44,630	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	38,627	0	38,627	(Sch 4)
060		Laundry and Linen - Total	6400	$ 83,257	$ 0	$ 83,257	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 141,307	$ 0	$ 141,307	(Sch 3)
065	.20-.39	Fringe Benefits	6500	41,276	0	41,276	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	125,969	0	125,969	(Sch 4)
065		Dietary - Total	6500	$ 308,552	$ 0	$ 308,552	
070		Provision for Bad Debts	7700	$ 16,658	(16,658)	$ 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	14,197	0	14,197	(Sch 4)
075		Patient Supplies - Total	8100	$ 14,197	$ 0	$ 14,197	
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, 2010 THROUGH DECEMBER 31, 2010

Provider 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	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	256,319	0	256,319	(Sch 4)
080		Physical Therapy - Total	8200	$ 256,319	$ 0	$ 256,319	
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	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	251,010	0	251,010	(Sch 4)
082		Occupational Therapy - Total	8250	$ 251,010	$ 0	$ 251,010	
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	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	32,669	0	32,669	(Sch 4)
083		Speech Pathology - Total	8280	$ 32,669	$ 0	$ 32,669	
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	150,642	0	150,642	(Sch 4)
085		Pharmacy - Total	8300	$ 150,642	$ 0	$ 150,642	
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	9,380	0	9,380	(Sch 4)
090		Laboratory - Total	8400	$ 9,380	$ 0	$ 9,380	
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	8,363	0	8,363	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 8,363	$ 0	$ 8,363	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ANGELS NURSING HEALTH CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider 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		$ 722,580	$ 0	$ 722,580	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 912,052	$ 0	$ 912,052	(Sch 2)
105	.20-.39	Fringe Benefits	6110	266,412	0	266,412	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	61,634	(7,407)	54,227	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 1,240,098	$ (7,407)	$ 1,232,691	
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, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1184871659

OSHPD Facility Number:
206190032

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ANGELS NURSING HEALTH CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider 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	(Sch 2)
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	(Sch 2)
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	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,964	0	1,964	(Sch 4)
140		Beauty and Barber - Total	8900	$ 1,964	$ 0	$ 1,964	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 1,242,062	$ (7,407)	$ 1,234,655	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 23,050	$ 0	$ 23,050	(Sch 2)
155	.20-.39	Fringe Benefits	6600	6,733	0	6,733	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,700	0	2,700	(Sch 4)
155		Social Services - Total	6600	$ 32,483	$ 0	$ 32,483	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ANGELS NURSING HEALTH CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider 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	$ 41,803	$ 0	$ 41,803	(Sch 2)
160	.20-.39	Fringe Benefits	6700	12,211	0	12,211	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,573	0	4,573	(Sch 4)
160		Activities - Total	6700	$ 58,587	$ 0	$ 58,587	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 16,583	$ 0	$ 16,583	(Sch 6)
165	.20-.39	Fringe Benefits	6900	4,844	0	4,844	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	272,053	20,411	292,464	(Sch 6)
165		Administration - Total	6900	$ 293,480	$ 20,411	$ 313,891	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 44,305	$ 0	$ 44,305	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,942	0	12,942	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	13,381	0	13,381	(Sch 4)
166		Medical Records - Total	6900	$ 70,628	$ 0	$ 70,628	
167		CDPH Licensing Fees	6900	$ 25,528	$ (11,942)	$ 13,586	(Sch 6)
168		Professional Liability Insurance	6900	$ 35,526	$ (3,399)	$ 32,127	(Sch 6)
169		Quality Assurance Fees	6900	$ 202,255	$ 0	$ 202,255	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 28,385	$ 0	$ 28,385	(Sch 3)
170	.20-.39	Fringe Benefits	6800	8,291	0	8,291	(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	$ 36,676	$ 0	$ 36,676	
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		$ 755,163	$ 5,070	$ 760,233	
200		**Total**		**$ 3,712,887**	**$ (19,151)**	**$ 3,693,736**	

Provider Name: ANGELS NURSING HEALTH CENTER

Provider NPI: 1184871659

OSHPD Facility Number: 206190032

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
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	0								
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	(156)								(156)
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	(16,658)							(16,658)	
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								
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								

Provider Name: ANGELS NURSING HEALTH CENTER

Provider NPI: 1184871659

OSHPD Facility Number: 206190032

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
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	(7,407)			(6,000)	(1,407)				
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: ANGELS NURSING HEALTH CENTER

Provider NPI: 1184871659

OSHPD Facility Number: 206190032

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	20,411	3,399	11,942	6,000		(180)	(750)		
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	(11,942)		(11,942)						
168	4	Professional Liability Insurance	(3,399)	(3,399)							
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								

Provider Name: ANGELS NURSING HEALTH CENTER

Provider NPI: 1184871659

OSHPD Facility Number: 206190032

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	($19,151)	0	0	0	(1,407)	(180)	(750)	(16,658)	(156)
			(To Sch 8)								

Provider Name	Fiscal Period	Provider NPI	Adjustments
ANGELS NURSING HEALTH CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1184871659	13

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATIONS OF REPORTED COSTS				
1	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance		$35,526	($3,399)	$32,127
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo		272,053	3,399	275,452 *
							To reclassify finance fees, taxes and other fees associated with liabilit insurance to the Administration cost center				
							42 CFR 413.24 / CMS Pub. 15-1, Section 2162				
							CCR, Title 22, Sections 52000(b) and 52501				
2	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees		$25,528	($11,942)	$13,586
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	275,452	11,942	287,394 *
							To reclassify other license fees to the appropriate cost center for proper cost determination.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
							CCR, Title 22, Section 52506(c)				
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor		$61,634	($6,000)	$55,634 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	287,394	6,000	293,394 *
							To reclassify medical director fees to Administration cost center.				
							42 CFR 483.75(i)(2), 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
							CCR, Title 22, 52000(b)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
ANGELS NURSING HEALTH CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1184871659	13

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS			
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor * To eliminate tobacco products expense not included in the routine rate. CCR, Title 22, 51511(d)	$55,634	($1,407)	$54,227
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor * To eliminate contribution/donation costs not related to patient care. 42 CFR 413.5(c)(7) and 413.9 CMS Pub. 15-1, Sections 608, 610 and 2102.3	$293,394	($180)	$293,214 *
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor * To eliminate monetary penalty not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105.10	$293,214	($750)	$292,464
7	10.5	070	4	8A-1	070	4	Provision for Bad Debts To eliminate bad debt expense that is not recognized under the Medi-Cal program. 42 CFR 413.89(b)(1) and 413.178 / CMS Pub. 15-1, Section 300	$16,658	($16,658)	$0
8	10.5	055	4	8A-1	055	4	Interest - Other To abate interest income against interest expense. 42 CFR 413.153(b)(2)(iii) / CMS Pub. 15-1, Section 202.2	$3,677	($156)	$3,521

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
ANGELS NURSING HEALTH CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1184871659	13

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED STATISTICS			
9	10.7	005	1	7	005		Plant Operations and Maintenance (Square Feet)	0	518	518
	10.7	010	1,2	7	010		Housekeeping	0	69	69
	10.7	060	1,2,3	7	060		Laundry and Linen	0	77	77
	10.7	065	1,2,3	7	065		Dietary	0	1,058	1,058
	10.7	075	1,2,3	7	075		Patient Supplies	0	48	48
	10.7	080	1,2,3	7	080		Physical Therapy	0	77	77
	10.7	081	1,2,3	7	081		Respiratory Therapy	0	5	5
	10.7	085	1,2,3	7	085		Pharmacy	0	15	15
	10.7	105	1,2,3	7	105		Skilled Nursing Care	0	6,305	6,305
	10.7	155	1,2,3	7	155		Social Services	0	56	56
	10.7	160	1,2,3	7	160		Activities	0	342	342
	10.7	165	1,2,3	7	165		Administration	0	433	433
	10.7	166	1,2,3	7	166		Medical Records	0	84	84
	10.7	170	1,2,3	7	170		Inservice Education - Nursing	0	56	56
	10.7	175	1	7	N/A		Total Statistics - Square Feet	0	9,143	9,143
	10.7	175	2	7	N/A		Total Statistics - Square Feet	0	8,625	8,625
	10.7	175	3	7	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		Skilled Nursing Care (Laundry Pounds)	0	32,621	32,621
	10.7	175	4	7	N/A		Total Statistics - Laundry Pounds	0	32,621	32,621
							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		Skilled Nursing Care (Meals Served)	0	51,981	51,981
	10.7	175	5	7	N/A		Total Statistics - Meals Served	0	51,981	51,981
							To establish the 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	Provider NPI	Adjustments
ANGELS NURSING HEALTH CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1184871659	13

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED PATIENT DAYS			
12	4.1	5	6	1	12		Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	17,327	7	17,334
13	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, 2010 through December 31, 2010 Payment Period: January 1, 2010 through July 24, 2011 Report Date: July 25, 2011 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	10,678	(160)	10,518