REPORT ON THE
RATE SETTING AUDIT

IMPERIAL MANOR
IMPERIAL, CALIFORNIA
PROVIDER NUMBER: ZZT18592L
NATIONAL PROVIDER IDENTIFIER: 1578668976

FISCAL PERIOD ENDED
JUNE 30, 2009

Audits Section—San Diego
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Michelle L. Moreno

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

June 21, 2011

Administrator
Imperial Manor
100 East Second Street
Imperial, CA 92251

IMPERIAL MANOR
PROVIDER NUMBER ZZT18592L
NATIONAL PROVIDER IDENTIFIER (NPI) 1578668976
FISCAL PERIOD ENDED JUNE 30, 2009

We have reviewed the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our review was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report.

This audit report includes the summary of Facility Cost per Patient Day and supporting schedules. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period, which were accepted as filed. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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.

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If you have questions regarding this report, you may call the Audits Section—San Diego at (619) 688-3200.

Original Signed by:

Patricia M. Fox, Chief
Audits Section—San Diego
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Certified

cc: Cathy Storr
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STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
IMPERIAL MANOR

Fiscal Period:
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:
ZZT18592L

NPI:
1578668976

OSHPD Facility No.:
206130728

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	$ 572,726	$ 51.79
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 187,679	$ 16.97
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 162,510	$ 14.69
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 83,558	$ 7.56
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 0	$ 0.00
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 6,899	$ 0.62
7	Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 32,986	$ 2.98
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 107,201	$ 9.69
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 400,026	$ 36.17
11	Cost of Routine Service/Audited Total Costs	$ 1,553,585	$ 1,553,585	$ 140.48
12	Total Patient Days (Adj)	11,059	11,059	
13	Cost Per Patient Day (Cost Divided by Days)	$ 140.48	$ 140.48	
14	Overpayments (Adj)	$	$ 0	
15				
	INTERMEDIATE CARE			
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
17	Total Patient Days (Adj)		0	
18	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
19	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
21	Total Patient Days (Adj)		0	
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
23	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED			
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
25	Total Patient Days (Adj)		0	
26	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
27	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
IMPERIAL MANOR

Fiscal Period:
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:
ZZT18592L

NPI:
1578668976

OSHPD Facility No.:
206130728

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE - PEDIATRIC SUBACUTE			
42	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	$ 0	$ 0	
43	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
44	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
45	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
46	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
47	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
49	Total Patient Days (Adj)		0	
50	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
51	Overpayments (Adj)	$	$ 0	
	HOSPICE INPATIENT CARE			
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
53	Total Patient Days (Adj)		0	
54	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
55	Overpayments (Adj)	$	$ 0	
	OTHER ROUTINE SERVICES			
56	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
57	Total Patient Days (Adj)		0	
58	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
59	Overpayments (Adj)	$	$ 0	

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name: IMPERIAL MANOR

Fiscal Period: JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number: ZZT18592L

NPI: 1578668976

OSHPD Facility No.: 206130728

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 (Salaries, Fringe Benefits, & Agency Labor)	$ 12,486	$ 12,486			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	12,486		$ 12,486		
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 Ancillary Services	0	0	0	0	
102	Subacute Pediatrics Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	547,754	12,486	12,486	572,726	*
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 - Pediatrics	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	$ 572,726	$ 12,486	$ 12,486	$ 572,726	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
IMPERIAL MANOR	ZZT18592L	1578668976	206130728	JULY 1, 2008 THROUGH JUNE 30, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 30,998	$ 30,998											
010	Housekeeping	21,603	546	$ 22,149										
060	Laundry and Linen	21,603	685	498	$ 22,786									
065	Dietary	96,022	3,554	2,585	0	$ 102,162								
155	Social Services	N/A	2,903	2,111	0	0	$ 5,014							
160	Activities	N/A	2,893	2,104	0	0	0	$ 4,998						
165	Administration	N/A	3,415	2,484	0	0	0	0		$ 5,900	$ 5,900			
166	Medical Records	3,282	0	0	0	0	0	0		3,282		$ 3,282		
170	Inservice Education - Nursing	14,171	0	0	0	0	0	0	$ 14,171					
	ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	0	0	$ -	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		0	0	0	0	0	0	0	0	0	0	0	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		0	0	0	0	0	0	0	0	0	0	0	
083	Speech Pathology		0	0	0	0	0	0	0	0	0	0	0	
085	Pharmacy		0	0	0	0	0	0	0	0	0	0	0	
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0	
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	0	0	0	
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care		17,001	12,365	22,786	102,162	5,014	4,998	14,171	178,497	5,900	3,282	187,679	*
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 - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 187,679	$ 30,998	$ 22,149	$ 22,786	$ 102,162	$ 5,014	$ 4,998	$ 14,171	$ 178,497	$ 5,900	$ 3,282	$ 187,679	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
IMPERIAL MANOR	ZZT18592L	1578668976	206130728	JULY 1, 2008 THROUGH JUNE 30, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 62,120	$ 62,120											
010	Housekeeping	19,629	1,094	$ 20,723										
060	Laundry and Linen	0	1,373	466	$ 1,839									
065	Dietary	65,679	7,123	2,419	0	$ 75,221								
155	Social Services	2,129	5,817	1,976	0	0	$ 9,922							
160	Activities	670	5,798	1,969	0	0	0	$ 8,437						
165	Administration	N/A	6,845	2,324	0	0	0	0		$ 9,169	$ 9,169			
166	Medical Records	0	0	0	0	0	0	0		0		$ -		
170	Inservice Education - Nursing	1,466	0	0	0	0	0	0	$ 1,466					
	ANCILLARY SERVICES													
075	Patient Supplies	0	0	0	0	0	0	0	0	0	0	0	$ -	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
083	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0	
085	Pharmacy	0	0	0	0	0	0	0	0	0	0	0	0	
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care	10,817	34,070	11,569	1,839	75,221	9,922	8,437	1,466	153,341	9,169	0	162,510	*
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 - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 162,510	$ 62,120	$ 20,723	$ 1,839	$ 75,221	$ 9,922	$ 8,437	$ 1,466	$ 153,341	$ 9,169	$ -	$ 162,510	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name: IMPERIAL MANOR

Fiscal Period: JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number: ZZT18592L

NPI: 1578668976

OSHPD Facility Number: 206130728

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)	$ 83,558	100%							
	Property Tax (line 40)	0	0%	$ 83,558						
005	Plant Operations and Maintenance			3,335	$ 3,335					
010	Housekeeping			1,413	59	$ 1,472				
060	Laundry and Linen			1,773	74	33	$ 1,880			
065	Dietary			9,199	382	172	0	$ 9,753		
155	Social Services			7,513	312	140	0	0	$ 7,965	
160	Activities			7,488	311	140	0	0	0	$ 7,939
165	Administration			8,839	367	165	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			43,998	1,829	822	1,880	9,753	7,965	7,939
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 - Pediatrics			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	$ 83,558	100%	$ 83,558	$ 3,335	$ 1,472	$ 1,880	$ 9,753	$ 7,965	$ 7,939

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name: IMPERIAL MANOR

Fiscal Period: JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number: ZZT18592L

NPI: 1578668976

OSHPD Facility Number: 206130728

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 100% Of Total	Property Tax 0% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 83,558	100%								
	Property Tax (line 40)	0	0%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 9,372	$ 9,372					
166	Medical Records				0		$ -				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	$ -	$ -	$ -	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	0	0	0	0	0	0	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	0	0	0	0	0	0	
083	Speech Pathology			0	0	0	0	0	0	0	
085	Pharmacy			0	0	0	0	0	0	0	
090	Laboratory			0	0	0	0	0	0	0	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	0	0	0	0	0	
101	Subacute Ancillary Services			0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105	Skilled Nursing Care			0	74,186	9,372	0	83,558	83,558	0	*
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 - Pediatrics			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	$ 83,558	100%	$ -	$ 74,186	$ 9,372	$ -	$ 83,558	$ 83,558	$ -	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
IMPERIAL MANOR	ZZT18592L	1578668976	206130728	JULY 1, 2008 THROUGH JUNE 30, 2009

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. 73% of Total	DPH License Fees 1% of Total	Liability Insurance 6% of Total	Quality Assur. Fees 20% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ -													
055	Interest-Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	400,026													
	Total Costs Allocable as Administration	400,026	73%												
167	DPH Licensing Fees	6,899	1%												
168	Liability Insurance	32,986	6%												
169	Quality Assurance Fees	107,201	20%												
174	Caregiver Training	0	0%												
	Total	547,112	100%						$ 547,112						
	ANCILLARY SERVICES														
075	Patient Supplies			$ -	$ -	$ -	$ -	$ -	0	$ -	$ -	$ -	$ -	$ -	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy			0	0	0	0	0	0	0	0	0	0	0	
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy			0	0	0	0	0	0	0	0	0	0	0	
083	Speech Pathology			0	0	0	0	0	0	0	0	0	0	0	
085	Pharmacy			0	0	0	0	0	0	0	0	0	0	0	
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0	
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	0	0	0	
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES														
105	Skilled Nursing Care			572,726	178,497	153,341	74,186	978,750	547,112	400,026	6,899	32,986	107,201	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 - Pediatrics			0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber			0	0	0	0	0	0	0	0	0	0	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 547,112		$ 572,726	$ 178,497	$ 153,341	$ 74,186	$ 978,750	$ 547,112						
	Total Administrative Costs							$ 547,112		$ 400,026	$ 6,899	$ 32,986	$ 107,201	$ -	
	Unit Cost Multiplier							0.55899028							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 9,182	$ 9,169	$ 9,372	$ 27,723							
	TOTAL FACILITY COSTS							$ 1,553,585							

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
IMPERIAL MANOR	ZZT18592L	1578668976	206130728	JULY 1, 2008 THROUGH JUNE 30, 2009

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	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	269									
010	Housekeeping	114	114								
060	Laundry and Linen	143	143	143							
065	Dietary	742	742	742							
155	Social Services	606	606	606							
160	Activities	604	604	604							
165	Administration	713	713	713							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									0	0
077	Specialized Support Surfaces									0	0
080	Physical Therapy									0	0
081	Respiratory Therapy									0	0
082	Occupational Therapy									0	0
083	Speech Pathology									0	0
085	Pharmacy									0	0
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services									0	0
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	3,549	3,549	3,549	110,590	33,177	558,571	558,571	558,571	978,750	978,750
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 - Pediatrics						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	6,740	6,471	6,357	110,590	33,177	558,571	558,571	558,571	978,750	978,750
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 12,486	$ 12,486			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.02235347	0.02235347			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 30,998	$ 22,149	$ 22,786	$ 102,162	$ 5,014	$ 4,998	$ 14,171	$ 5,900	$ 3,282
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.79029516	3.48420539	0.20604262	3.07929226	0.00897710	0.00894747	0.02537010	0.00602781	0.00335326
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 62,120	$ 20,723	$ 1,839	$ 75,221	$ 9,922	$ 8,437	$ 1,466	$ 9,169	$ -
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.59975274	3.25992950	0.01662840	2.26725998	0.01776313	0.01510506	0.00262455	0.00936802	0.00000000
	TOTAL CAPITAL COSTS - SCH. 5	$ 83,558	$ 3,335	$ 1,472	$ 1,880	$ 9,753	$ 7,965	$ 7,939	$ -	$ 9,372	$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	12.39732938	0.51535800	0.23156306	0.01699636	0.29396973	0.01426035	0.01421328	0.00000000	0.00957532	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: IMPERIAL MANOR

Fiscal Period: JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number: ZZT18592L

NPI: 1578668976

OSHPD Facility Number: 206130728

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 23,276	$ 0	$ 23,276	(Sch 3)
005	.20-.39	Fringe Benefits	6200	7,722	0	7,722	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	62,120	0	62,120	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 93,118	$ 0	$ 93,118	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 15,813	$ 0	$ 15,813	(Sch 3)
010	.20-.39	Fringe Benefits	6300	5,790	0	5,790	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	19,629	0	19,629	(Sch 4)
010		Housekeeping - Total	6300	$ 41,232	$ 0	$ 41,232	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	0	0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	83,558	0	83,558	(Sch 5)
040		Property Taxes	7300	0	0	0	(Sch 5)
045		Property Insurance	7400	0	0	0	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest-Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		$ 217,908	$ 0	$ 217,908	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 15,813	$ 0	$ 15,813	(Sch 3)
060	.20-.39	Fringe Benefits	6400	5,790	0	5,790	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	0	0	0	(Sch 4)
060		Laundry and Linen - Total	6400	$ 21,603	$ 0	$ 21,603	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 74,262	$ 0	$ 74,262	(Sch 3)
065	.20-.39	Fringe Benefits	6500	21,760	0	21,760	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	65,679	0	65,679	(Sch 4)
065		Dietary - Total	6500	$ 161,701	$ 0	$ 161,701	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services (Note 1)					
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	0	0	0	
075		Patient Supplies - Total	8100	$ 0	$ 0	$ 0	(Sch 2)
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: IMPERIAL MANOR

Fiscal Period: JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number: ZZT18592L

NPI: 1578668976

OSHPD Facility Number: 206130728

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS	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	0	0	0	
080		Physical Therapy - Total	8200	$ 0	$ 0	$ 0	(Sch 2)
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	
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	(Sch 2)
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	0	0	0	
082		Occupational Therapy - Total	8250	$ 0	$ 0	$ 0	(Sch 2)
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	0	0	0	
083		Speech Pathology - Total	8280	$ 0	$ 0	$ 0	(Sch 2)
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	0	0	0	
085		Pharmacy - Total	8300	$ 0	$ 0	$ 0	(Sch 2)
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	0	0	0	
090		Laboratory - Total	8400	$ 0	$ 0	$ 0	(Sch 2)
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	
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	(Sch 2)
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	0	0	0	
100		Other Ancillary Services - Total	8900	$ 0	$ 0	$ 0	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: IMPERIAL MANOR

Fiscal Period: JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number: ZZT18592L

NPI: 1578668976

OSHPD Facility Number: 206130728

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS	AS AUDITED	
101		Subacute 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	
101		Subacute Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102		Subacute Pediatrics 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	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
104		Subtotal 075 - 102		$ 0	$ 0	$ 0	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 421,551	$ 0	$ 421,551	(Sch 2)
105	.20-.39	Fringe Benefits	6110	126,203	0	126,203	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	10,817	0	10,817	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 558,571	$ 0	$ 558,571	
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 - Pediatrics					
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	
126		Subacute Care - Pediatrics - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: IMPERIAL MANOR

Fiscal Period: JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number: ZZT18592L

NPI: 1578668976

OSHPD Facility Number: 206130728

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS	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	
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	(Sch 2)
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	0	0	0	
140		Beauty and Barber - Total	8900	$ 0	$ 0	$ 0	(Sch 2)
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	(Sch 2)
146		**Subtotal 105 - 145**		$ 558,571	$ 0	$ 558,571	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 9,339	$ 0	$ 9,339	(Sch 2)
155	.20-.39	Fringe Benefits	6600	3,147	0	3,147	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,129	0	2,129	(Sch 4)
155		Social Services - Total	6600	$ 14,615	$ 0	$ 14,615	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: IMPERIAL MANOR

Fiscal Period: JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number: ZZT18592L

NPI: 1578668976

OSHPD Facility Number: 206130728

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 9,339	$ 0	$ 9,339	(Sch 2)
160	.20-.39	Fringe Benefits	6700	3,147	0	3,147	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	670	0	670	(Sch 4)
160		Activities - Total	6700	$ 13,156	$ 0	$ 13,156	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 51,091	$ 0	$ 51,091	(Sch 6)
165	.20-.39	Fringe Benefits	6900	17,507	0	17,507	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	331,428	0	331,428	(Sch 6)
165		Administration - Total	6900	$ 400,026	$ 0	$ 400,026	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 2,663	$ 0	$ 2,663	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	619	0	619	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	$ 3,282	$ 0	$ 3,282	
167		DPH Licensing Fees	6900	$ 6,899	$ 0	$ 6,899	(Sch 6)
168		Liability Insurance	6900	$ 32,986	$ 0	$ 32,986	(Sch 6)
169		Quality Assurance Fees	6900	$ 107,201	$ 0	$ 107,201	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 10,087	$ 0	$ 10,087	(Sch 3)
170	.20-.39	Fringe Benefits	6800	4,084	0	4,084	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,466	0	1,466	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 15,637	$ 0	$ 15,637	
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		$ 593,802	$ 0	$ 593,802	
200		**Total**		**$ 1,553,585**	**$ 0**	**$ 1,553,585**	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: IMPERIAL MANOR

Fiscal Period: JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number: ZZT18592L

NPI: 1578668976

OSHPD Facility Number: 206130728

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		$ 23,276	$	$ 23,276
005	2	Fringe Benefits		7,722		7,722
005	3	Agency Staff		0		0
005	4	Other - Nonlabor		62,120		62,120
005	5	Plant Operations and Maintenance - Total		$ 93,118	$ 0	$ 93,118
010		Housekeeping				
010	1	Salaries and Wages		$ 15,813	$	$ 15,813
010	2	Fringe Benefits		5,790		5,790
010	3	Agency Staff		0		0
010	4	Other - Nonlabor		19,629		19,629
010	5	Housekeeping - Total		$ 41,232	$ 0	$ 41,232
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		83,558		83,558
040	4	Property Taxes				0
045	4	Property Insurance				0
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other				0
		Subtotal 005 - 055		217,908	0	217,908
060		Laundry and Linen				
060	1	Salaries and Wages		$ 15,813	$	$ 15,813
060	2	Fringe Benefits		5,790		5,790
060	3	Agency Staff				0
060	4	Other - Nonlabor				0
060	5	Laundry and Linen - Total		$ 21,603	$ 0	$ 21,603
065		Dietary				
065	1	Salaries and Wages		$ 74,262	$	$ 74,262
065	2	Fringe Benefits		21,760		21,760
065	3	Agency Staff		0		0
065	4	Other - Nonlabor		65,679		65,679
065	5	Dietary - Total		$ 161,701	$ 0	$ 161,701
070	4	Provision for Bad Debts		$	$	$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		$	$	$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor				0
075	5	Patient Supplies - Total		$ 0	$ 0	$ 0
077		Specialized Support Surfaces				
077	1	Salaries and Wages		$	$	$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: IMPERIAL MANOR

Fiscal Period: JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number: ZZT18592L

NPI: 1578668976

OSHPD Facility Number: 206130728

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		$	$	$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff				0
080	4	Other - Nonlabor				0
080	5	Physical Therapy - Total		$ 0	$ 0	$ 0
081		Respiratory Therapy				
081	1	Salaries and Wages		$	$	$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		$ 0	$ 0	$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		$	$	$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff				0
082	4	Other - Nonlabor				0
082	5	Occupational Therapy - Total		$ 0	$ 0	$ 0
083		Speech Pathology				
083	1	Salaries and Wages		$	$	$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor				0
083	5	Speech Pathology - Total		$ 0	$ 0	$ 0
085		Pharmacy				
085	1	Salaries and Wages		$	$	$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor				0
085	5	Pharmacy - Total		$ 0	$ 0	$ 0
090		Laboratory				
090	1	Salaries and Wages		$	$	$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor				0
090	5	Laboratory - Total		$ 0	$ 0	$ 0
095		Home Health Services				
095	1	Salaries and Wages		$	$	$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		$ 0	$ 0	$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		$	$	$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff				0
100	4	Other - Nonlabor				0
100	5	Other Ancillary Services - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: IMPERIAL MANOR

Fiscal Period: JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number: ZZT18592L

NPI: 1578668976

OSHPD Facility Number: 206130728

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		$	$	$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		$ 0	$ 0	$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		$	$	$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		$ 0	$ 0	$ 0
104		**Subtotal 075 - 102**		$ 0	$ 0	$ 0
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		$ 421,551	$	$ 421,551
105	2	Fringe Benefits		126,203		126,203
105	3	Agency Staff		0		0
105	4	Other - Nonlabor		10,817		10,817
105	5	Skilled Nursing Care - Total		$ 558,571	$ 0	$ 558,571
110		Intermediate Care				
110	1	Salaries and Wages		$	$	$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		$ 0	$ 0	$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		$	$	$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		$ 0	$ 0	$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		$	$	$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		$ 0	$ 0	$ 0
125		Subacute Care				
125	1	Salaries and Wages		$	$	$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		$ 0	$ 0	$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		$	$	$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: IMPERIAL MANOR

Fiscal Period: JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number: ZZT18592L

NPI: 1578668976

OSHPD Facility Number: 206130728

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		$	$	$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		$ 0	$ 0	$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		$	$	$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		$ 0	$ 0	$ 0
135		Other Routine Services				
135	1	Salaries and Wages		$	$	$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		$ 0	$ 0	$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		$	$	$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		$ 0	$ 0	$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		$	$	$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff				0
140	4	Other - Nonlabor				0
140	5	Beauty and Barber - Total		$ 0	$ 0	$ 0
145		Other Nonreimbursable				
145	1	Salaries and Wages		$	$	$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		$ 0	$ 0	$ 0
146		**Subtotal 105 - 145**		$ 558,571	$ 0	$ 558,571
155		Social Services				
155	1	Salaries and Wages		$ 9,339	$	$ 9,339
155	2	Fringe Benefits		3,147		3,147
155	3	Agency Staff		0		0
155	4	Other - Nonlabor		2,129		2,129
155	5	Social Services - Total		$ 14,615	$ 0	$ 14,615
160		Activities				
160	1	Salaries and Wages		$ 9,339	$	$ 9,339
160	2	Fringe Benefits		3,147		3,147
160	3	Agency Staff		0		0
160	4	Other - Nonlabor		670		670
160	5	Activities - Total		$ 13,156	$ 0	$ 13,156

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: IMPERIAL MANOR

Fiscal Period: JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number: ZZT18592L

NPI: 1578668976

OSHPD Facility Number: 206130728

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		$ 51,091	$	$ 51,091
165	2	Fringe Benefits		17,507		17,507
165	3	Agency Staff		0		0
165	4	Other - Nonlabor		331,428		331,428
165	5	Administration - Total		$ 400,026	$ 0	$ 400,026
166		Medical Records				
166	1	Medical Records - Salaries and Wages		$ 2,663	$	$ 2,663
166	2	Medical Records - Fringe Benefits		619		619
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor				0
166	5	Medical Records - Total		$ 3,282	$ 0	$ 3,282
167	4	DPH Licensing Fees ***		$ 6,899	$	$ 6,899
168	4	Liability Insurance ***		$ 32,986	$	$ 32,986
169	4	Quality Assurance Fees ***		$ 107,201	$	$ 107,201
170		Inservice Education - Nursing				
170	1	Salaries and Wages		$ 10,087	$	$ 10,087
170	2	Fringe Benefits		4,084		4,084
170	3	Agency Staff		0		0
170	4	Other - Nonlabor		1,466		1,466
170	5	Inservice Education - Nursing - Total		$ 15,637	$ 0	$ 15,637
174		Caregiver Training ***				
174	1	Salaries and Wages		$	$	$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		$ 0	$ 0	$ 0
		Subtotal 155 - 174		$ 593,802	$ 0	$ 593,802
200		**Total**		**$ 1,553,585**	**$ $ -**	**$ 1,553,585**

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
IMPERIAL MANOR	ZZT18592L	1578668976	206130728	JULY 1, 2008 THROUGH JUNE 30, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	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	0							
045	4	Property Insurance	0							
050	4	Interest-Property, Plant, and Equipment	0							
055	4	Interest-Other	0							
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	0							
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:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
IMPERIAL MANOR	ZZT18592L	1578668976	206130728	JULY 1, 2008 THROUGH JUNE 30, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	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 Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics 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	0							
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 - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
IMPERIAL MANOR	ZZT18592L	1578668976	206130728	JULY 1, 2008 THROUGH JUNE 30, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							
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	0							
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							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
IMPERIAL MANOR	ZZT18592L	1578668976	206130728	JULY 1, 2008 THROUGH JUNE 30, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)		AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
167	4	DPH Licensing Fees	0								
168	4	Liability Insurance	0								
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 - Medical Records - Salaries and Wages	0								
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits	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								
180	4	Professional Liability - Deductible	0								
			0								
			0								
			0								
			0								
			0								
			0								
			0								
200		Total	$0	0	0	0	0	0	0	0	0
			(To Sch 8)								