

**REPORT
ON THE
RATE SETTING AUDIT**

**INLAND CHRISTIAN HOME
ONTARIO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1093711681**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Bina Matani
Auditor: Emmanuel K. Ngati**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 2, 2013

Administrator
Inland Christian Home
1950 South Mountain Avenue
Ontario, CA 91762

INLAND CHRISTIAN HOME
NATIONAL PROVIDER IDENTIFIER (NPI) 1093711681
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments 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 Fee-For-Service Rate Development Division.

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

Administrator
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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—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
INLAND CHRISTIAN HOME

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

Provider NPI:
1093711681

OSHPD Facility No.:
206360042

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,235,841	\$ 111.25
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 539,389	\$ 26.84
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 533,380	\$ 26.54
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 163,313	\$ 8.13
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 383	\$ 0.02
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 15,334	\$ 0.76
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 86,421	\$ 4.30
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 238,645	\$ 11.87
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 364,487	\$ 18.14
11	Cost of Routine Service/Audited Total Costs	\$ 4,167,807	\$ 4,177,194	\$ 207.84
12	Total Patient Days	20,098	20,098	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 207.37	\$ 207.84	
14	Overpayments	\$	\$ 0	
15	Medi-Cal Days (Adj 2)	10,622	10,251	
16	Medi-Cal Managed Care Days (Adj 3)		362	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments	\$	\$ 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:
INLAND CHRISTIAN HOME

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

Provider NPI:
1093711681

OSHPD Facility No.:
206360042

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
INLAND CHRISTIAN HOME

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

Provider NPI:
1093711681

OSHPD Facility No.:
206360042

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 52,333	\$ 52,333		
160	Activities	96,762		\$ 96,762	
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	110,807	0	0	110,807
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	197,353	0	0	197,353
083	Speech Pathology	32,214	0	0	32,214
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,086,746	52,333	96,762	2,235,841
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,576,215	\$ 52,333	\$ 96,762	\$ 2,576,215

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR**

Provider Name:
INLAND CHRISTIAN HOME

Provider NPI:
1093711681

OSHPD Facility Number:
206360042

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
	GENERAL SERVICES												
005	Plant Operations and Maintenance	\$ 48,532	\$ 48,532										
010	Housekeeping	63,468	128	\$ 63,596									
060	Laundry and Linen	72,992	3,436	4,515	\$ 80,943								
065	Dietary	271,598	6,068	7,973	0	\$ 285,639							
155	Social Services	N/A	567	744	0	\$ 1,311							
160	Activities	N/A	0	0	0	0	\$ -						
165	Administration	N/A	5,904	7,757	0	0	0	0	\$ 13,661	\$ 13,661			
166	Medical Records	42,310	1,342	1,763	0	0	0	0	45,414		\$ 45,414		
170	Inservice Education - Nursing	55,640	0	0	0	0	0	\$ 55,640					
	ANCILLARY SERVICES												
075	Patient Supplies		548	720	0	0	0	0	1,269	100	333	\$ 1,702	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		629	826	0	0	0	0	1,455	411	1,368	3,234	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,042	1,369	0	0	0	0	2,411	730	2,428	5,569	
083	Speech Pathology		629	826	0	0	0	0	1,455	133	443	2,031	
085	Pharmacy		0	0	0	0	0	0	0	184	610	794	
090	Laboratory		0	0	0	0	0	0	0	32	108	140	
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	41	136	177	
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		27,739	36,445	80,943	285,639	1,311	0	55,640	487,717	11,949	39,723	539,389 *
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		501	658	0	0	0	0	1,159	80	265	1,503	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 554,540	\$ 48,532	\$ 63,596	\$ 80,943	\$ 285,639	\$ 1,311	\$ -	\$ 55,640	\$ 495,465	\$ 13,661	\$ 45,414	\$ 554,540

(To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
INLAND CHRISTIAN HOME

Provider NPI:
1093711681

OSHPD Facility Number:
206360042

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 104,603	\$ 104,603										
010	Housekeeping	21,822	276	\$ 22,098									
060	Laundry and Linen	23,841	7,406	1,569	\$ 32,816								
065	Dietary	234,858	13,079	2,770	0	\$ 250,708							
155	Social Services	6,446	1,221	259	0	0	\$ 7,926						
160	Activities	2,941	0	0	0	0	0	\$ 2,941					
165	Administration	N/A	12,725	2,695	0	0	0	0		\$ 15,420	\$ 15,420		
166	Medical Records	5,727	2,892	612	0	0	0	0		9,231		\$ 9,231	
170	Inservice Education - Nursing	4,166	0	0	0	0	0	0	\$ 4,166				
ANCILLARY SERVICES													
075	Patient Supplies	23,538	1,182	250	0	0	0	0	0	24,970	113	68	\$ 25,151
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	1,355	287	0	0	0	0	0	1,642	464	278	2,385
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	2,246	476	0	0	0	0	0	2,721	825	494	4,039
083	Speech Pathology	0	1,355	287	0	0	0	0	0	1,642	150	90	1,883
085	Pharmacy	51,853	0	0	0	0	0	0	0	51,853	207	124	52,184
090	Laboratory	9,154	0	0	0	0	0	0	0	9,154	37	22	9,212
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	11,585	0	0	0	0	0	0	0	11,585	46	28	11,659
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	140,811	59,787	12,664	32,816	250,708	7,926	2,941	4,166	511,818	13,488	8,074	533,380
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	18,178	1,079	229	0	0	0	0	0	19,486	90	54	19,630
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 659,523	\$ 104,603	\$ 22,098	\$ 32,816	\$ 250,708	\$ 7,926	\$ 2,941	\$ 4,166	\$ 634,872	\$ 15,420	\$ 9,231	\$ 659,523

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
INLAND CHRISTIAN HOME

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

Provider NPI:
1093711681

OSHPD Facility Number:
206360042

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 179,059	100%							
	Property Tax (line 40)	420	0%	\$ 179,479						
005	Plant Operations and Maintenance			5,249	\$ 5,249					
010	Housekeeping			459	14	\$ 473				
060	Laundry and Linen			12,336	372	34	\$ 12,742			
065	Dietary			21,785	656	59	0	\$ 22,501		
155	Social Services			2,034	61	6	0	0	\$ 2,101	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			21,195	639	58	0	0	0	0
166	Medical Records			4,816	145	13	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,969	59	5	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,257	68	6	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,740	113	10	0	0	0	0
083	Speech Pathology			2,257	68	6	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			99,582	3,000	271	12,742	22,501	2,101	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 - 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			1,798	54	5	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 179,479	100%	\$ 179,479	\$ 5,249	\$ 473	\$ 12,742	\$ 22,501	\$ 2,101	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
INLAND CHRISTIAN HOME

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

Provider NPI:
1093711681

OSHPD Facility Number:
206360042

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 100% Of Total	Property Tax 0% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 179,059	100%							
	Property Tax (line 40)	420	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 21,891	\$ 21,891				
166	Medical Records				4,975		\$ 4,975			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,033	160	36	\$ 2,230	\$ 2,225	\$ 5
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,331	659	150	3,141	3,133	7
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	3,863	1,171	266	5,300	5,287	12
083	Speech Pathology			0	2,331	214	49	2,593	2,587	6
085	Pharmacy			0	0	294	67	361	360	1
090	Laboratory			0	0	52	12	64	64	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	66	15	81	80	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			0	140,197	19,148	4,351	163,696	163,313	383*
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	1,857	128	29	2,014	2,009	5
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 179,479	100%	\$ -	\$ 152,613	\$ 21,891	\$ 4,975	\$ 179,479	\$ 179,059	\$ 420

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
INLAND CHRISTIAN HOME

Provider NPI:
1093711681

OSHPD Facility Number:
206360042

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 52% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 12% of Total	Quality Assur. Fees 34% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 4,860												
055	Interest - Other	23,559												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	388,285												
	Total Costs Allocable as Administration	416,704	52%											
167	CDPH Licensing Fees	17,531	2%											
168	Professional Liability Insurance	98,802	12%											
169	Quality Assurance Fees	272,834	34%											
174	Caregiver Training	0	0%											
	Total	805,871	100%						\$ 805,871					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,269	\$ 24,970	\$ 2,033	\$ 28,272	5,904	\$ 3,053	\$ 128	\$ 724	\$ 1,999	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			110,807	1,455	1,642	2,331	116,236	24,272	12,551	528	2,976	8,218	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			197,353	2,411	2,721	3,863	206,348	43,090	22,281	937	5,283	14,588	0
083	Speech Pathology			32,214	1,455	1,642	2,331	37,643	7,861	4,065	171	964	2,661	0
085	Pharmacy			0	0	51,853	0	51,853	10,828	5,599	236	1,328	3,666	0
090	Laboratory			0	0	9,154	0	9,154	1,912	988	42	234	647	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	11,585	0	11,585	2,419	1,251	53	297	819	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,235,841	487,717	511,818	140,197	3,375,573	704,887	364,487	15,334	86,421	238,645	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	1,159	19,486	1,857	22,502	4,699	2,430	102	576	1,591	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 805,871		\$ 2,576,215	\$ 495,465	\$ 634,872	\$ 152,613	\$ 3,859,165	\$ 805,871					
	Total Administrative Costs							\$ 805,871		\$ 416,704	\$ 17,531	\$ 98,802	\$ 272,834	\$ -
	Unit Cost Multiplier							0.20882002						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 59,075	\$ 24,651	\$ 26,866	\$ 110,592						
	TOTAL FACILITY COSTS							\$ 4,775,628						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
INLAND CHRISTIAN HOME

Provider NPI:
1093711681

OSHPD Facility Number:
206360042

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

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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	400									
010	Housekeeping	35	35								
060	Laundry and Linen	940	940								
065	Dietary	1,660	1,660	1,660							
155	Social Services	155	155	155							
160	Activities										
165	Administration	1,615	1,615	1,615							
166	Medical Records	367	367	367							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	150	150	150						28,272	28,272
077	Specialized Support Surfaces									0	0
080	Physical Therapy	172	172	172						116,236	116,236
081	Respiratory Therapy									0	0
082	Occupational Therapy	285	285	285						206,348	206,348
083	Speech Pathology	172	172	172						37,643	37,643
085	Pharmacy									51,853	51,853
090	Laboratory									9,154	9,154
095	Home Health Services									0	0
100	Other Ancillary Services									11,585	11,585
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	7,588	7,588	7,588	99,195	59,517	2,227,557	2,227,557	2,227,557	3,375,573	3,375,573
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	137	137	137						22,502	22,502
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	13,676	13,276	13,241	99,195	59,517	2,227,557	2,227,557	2,227,557	3,859,165	3,859,165
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 52,333 0.02349345	\$ 96,762 0.043438619			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 48,532 3.65561916	\$ 63,596 4.80295647	\$ 80,943 0.81599941	\$ 285,639 4.79928820	\$ 1,311 0.00058857	\$ - 0.00000000	\$ 55,640 0.02497804	\$ 13,661 0.00353978	\$ 45,414 0.01176791
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 104,603 7.87910515	\$ 22,098 1.66888971	\$ 32,816 0.33082429	\$ 250,708 4.21237078	\$ 7,926 0.00355813	\$ 2,941 0.00132028	\$ 4,166 0.00187021	\$ 15,420 0.00399569	\$ 9,231 0.00239200
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 179,479 13.12364727	\$ 5,249 0.39540968	\$ 473 0.03573499	\$ 12,742 0.12844906	\$ 22,501 0.37805929	\$ 2,101 0.00094318	\$ - 0.00000000	\$ - 0.00000000	\$ 21,891 0.00567247	\$ 4,975 0.00128904

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INLAND CHRISTIAN HOME

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

Provider NPI:
1093711681

OSHPD Facility Number:
206360042

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	\$ 36,097	\$ 0	\$ 36,097	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,435	0	12,435	(Sch 3)
005	.79	Agency Staff	6200	44,075	(44,075)	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	60,528	44,075	104,603	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 153,135	\$ 0	\$ 153,135	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 43,286	\$ 0	\$ 43,286	(Sch 3)
010	.20-.39	Fringe Benefits	6300	20,182	0	20,182	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	21,822	0	21,822	(Sch 4)
010		Housekeeping - Total	6300	\$ 85,290	\$ 0	\$ 85,290	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 52,947	\$ 0	\$ 52,947	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	122,810	0	122,810	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	3,302	0	3,302	(Sch 5)
040		Property Taxes	7300	420	0	420	(Sch 5)
045		Property Insurance	7400	4,860	0	4,860	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 23,559	\$ 0	\$ 23,559	(Sch 6)
057		Subtotal 005 - 055		\$ 446,323	\$ 0	\$ 446,323	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 50,321	\$ 0	\$ 50,321	(Sch 3)
060	.20-.39	Fringe Benefits	6400	22,671	0	22,671	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	23,841	0	23,841	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 96,833	\$ 0	\$ 96,833	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 200,116	\$ 0	\$ 200,116	(Sch 3)
065	.20-.39	Fringe Benefits	6500	71,482	0	71,482	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	234,858	0	234,858	(Sch 4)
065		Dietary - Total	6500	\$ 506,456	\$ 0	\$ 506,456	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	23,538	0	23,538	(Sch 4)
075		Patient Supplies - Total	8100	\$ 23,538	\$ 0	\$ 23,538	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INLAND CHRISTIAN HOME

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

Provider NPI:
1093711681

OSHPD Facility Number:
206360042

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	110,807	0	110,807	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 110,807	\$ 0	\$ 110,807	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	197,353	0	197,353	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 197,353	\$ 0	\$ 197,353	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	32,214	0	32,214	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 32,214	\$ 0	\$ 32,214	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	51,853	0	51,853	(Sch 4)
085		Pharmacy - Total	8300	\$ 51,853	\$ 0	\$ 51,853	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	9,154	0	9,154	(Sch 4)
090		Laboratory - Total	8400	\$ 9,154	\$ 0	\$ 9,154	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	11,585	0	11,585	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 11,585	\$ 0	\$ 11,585	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INLAND CHRISTIAN HOME

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

Provider NPI:
1093711681

OSHPD Facility Number:
206360042

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 436,504	\$ 0	\$ 436,504	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,552,874	\$ 0	\$ 1,552,874	(Sch 2)
105	.20-.39	Fringe Benefits	6110	529,149	0	529,149	(Sch 2)
105	.49	Agency Staff	6110	4,723	0	4,723	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	140,811	0	140,811	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,227,557	\$ 0	\$ 2,227,557	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INLAND CHRISTIAN HOME

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

Provider NPI:
1093711681

OSHPD Facility Number:
206360042

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	18,178	0	18,178 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 18,178	\$ 0	\$ 18,178
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,245,735	\$ 0	\$ 2,245,735
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 44,450	\$ 0	\$ 44,450 (Sch 2)
155	.20-.39	Fringe Benefits	6600	7,883	0	7,883 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	6,446	0	6,446 (Sch 4)
155		Social Services - Total	6600	\$ 58,779	\$ 0	\$ 58,779

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INLAND CHRISTIAN HOME

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

Provider NPI:
1093711681

OSHPD Facility Number:
206360042

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	\$ 70,199	\$ 0	\$ 70,199	(Sch 2)
160	.20-.39	Fringe Benefits	6700	26,563	0	26,563	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,941	0	2,941	(Sch 4)
160		Activities - Total	6700	\$ 99,703	\$ 0	\$ 99,703	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 171,342	\$ 0	\$ 171,342	(Sch 6)
165	.20-.39	Fringe Benefits	6900	65,245	0	65,245	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	151,698	0	151,698	(Sch 6)
165		Administration - Total	6900	\$ 388,285	\$ 0	\$ 388,285	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 34,922	\$ 0	\$ 34,922	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,388	0	7,388	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,727	0	5,727	(Sch 4)
166		Medical Records - Total	6900	\$ 48,037	\$ 0	\$ 48,037	
167		CDPH Licensing Fees	6900	\$ 17,531	\$ 0	\$ 17,531	(Sch 6)
168		Professional Liability Insurance	6900	\$ 98,802	\$ 0	\$ 98,802	(Sch 6)
169		Quality Assurance Fees	6900	\$ 272,834	\$ 0	\$ 272,834	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 45,284	\$ 0	\$ 45,284	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,356	0	10,356	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	4,166	0	4,166	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 59,806	\$ 0	\$ 59,806	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,043,777	\$ 0	\$ 1,043,777	
200		Total		\$ 4,775,628	\$ 0	\$ 4,775,628	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI		Adjustments
INLAND CHRISTIAN HOME							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1093711681		3
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>RECLASSIFICATION OF REPORTED COSTS</u>										
1	10.5	005	3	8A-1	005	3	Plant Operations and Maintenance - Agency Staff	\$44,075	(\$44,075)	\$0
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	60,528	44,075	104,603
							To reclassify landscape service expenses to the appropriate cost center.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304			
							CCR, Title 22, Section 52000(i)			

Provider Name							Fiscal Period	Provider NPI	Adjustments	
INLAND CHRISTIAN HOME							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1093711681	3	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
2	4.1	5	2	1	15	Medi-Cal Days of Service - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the followir Fiscal Intermediary Payment Data Service Period: January 1, 2011 through December 31, 201 Payment Period: January 1, 2011 through May 1, 2013 Report Date: May 28, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	10,622	(371)	10,251	
3	Not Reported			1	16	Medi-Cal Managed Care Days - Skilled Nursing Care To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	362	362	