

**REPORT  
ON THE  
RATE SETTING AUDIT**

**NEW ORANGE HILLS  
ORANGE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1811029069**

**FISCAL PERIOD ENDED  
OCTOBER 31, 2011**

**Audits Section – Santa Ana  
Financial Audits Branch  
Audits and Investigations  
Department of Health Care Services**

**Section Chief: Margaret A. Varho  
Audit Supervisor: Henry Igboke  
Auditor: Huyen Stefan**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

Date: April 26, 2013

Steve Flood, Administrator  
New Orange Hills  
5017 East Chapman Avenue  
Orange, CA 92869

PROVIDER: NEW ORANGE HILLS  
NATIONAL PROVIDER IDENTIFIER: 1811029069  
FISCAL PERIOD ENDED OCTOBER 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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$1,241 which resulted from Medi-Cal overbillings

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

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Rate Development Branch.

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

If you disagree with the decision of the Department, you may appeal by writing to:

Chief  
Office of Administrative Appeals and Hearings  
1029 J Street, Suite 200  
Sacramento, CA 95814-2825  
(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 95899-7413

**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 95814-5005  
(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.

Steve Flood  
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If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret A. Varho)

Margaret A. Varho, Chief  
Audits Section—Santa Ana  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
NEW ORANGE HILLS

Fiscal Period:  
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:  
1811029069

OSHPD Facility No.:  
206304012

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 4,003,889	\$ 130.91
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,085,253	\$ 35.48
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 616,804	\$ 20.17
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 934,671	\$ 30.56
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 58,222	\$ 1.90
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 15,803	\$ 0.52
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 99,231	\$ 3.24
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 239,477	\$ 7.83
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 646,217	\$ 21.13
11	Cost of Routine Service/Audited Total Costs	\$ 7,735,162.00	\$ 7,699,567	\$ 251.75
12	Total Patient Days (Adj )	30,584	30,584	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 252.92	\$ 251.75	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 21)	6,168	25	
16	Medi-Cal Managed Care Days (Adj 21)		6,143	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 4,040,214	\$ 298.39 *
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 360,708	\$ 26.64 *
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 1,341,805	\$ 99.10 *
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 436,986	\$ 32.27 *
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 27,220	\$ 2.01 *
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 14,642	\$ 1.08 *
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 91,944	\$ 6.79 *
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 221,892	\$ 16.39 *
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	\$ 598,765	\$ 44.22 *
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 7,169,080	\$ 7,134,177	\$ 526.90 *
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	13,540	13,540	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 529.47	\$ 526.90	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ (1,241)	

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
NEW ORANGE HILLS

Fiscal Period:  
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:  
1811029069

OSHPD Facility No.:  
206304012

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj )		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj )		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj )	\$	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj )		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj )	\$	\$ 0	

\* (From Subacute Care Schedule 1)

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
NEW ORANGE HILLS

Fiscal Period:  
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:  
1811029069

OSHPD Facility No.:  
206304012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 197,673	\$ 197,673		
160	Activities	205,022		\$ 205,022	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	35,411	0	0	35,411 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	1,170,353	0	0	1,170,353 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	425,630	0	0	425,630 ***
083	Speech Pathology	119,079	0	0	119,079 ***
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
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	3,802,641	98,788	102,461	4,003,889 *
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	3,740,427	98,885	102,561	3,941,874 **
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 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	20,674	0	0	20,674
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 9,716,910</b>	<b>\$ 197,673</b>	<b>\$ 205,022</b>	<b>\$ 9,716,910</b>

\* (To Schedule 1)  
 \*\* (To Subacute Care Schedule 1)  
 \*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
NEW ORANGE HILLS

Provider NPI:  
1811029069

OSHPD Facility Number:  
206304012

Fiscal Period:  
NOVEMBER 1, 2010 THROUGH OCTOBER 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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 206,836	\$ 206,836										
010	Housekeeping	406,333	449	\$ 406,782									
060	Laundry and Linen	153,597	3,657	7,208	\$ 164,462								
065	Dietary	562,216	16,867	33,245	0	\$ 612,328							
155	Social Services	N/A	1,726	3,402	0	0	\$ 5,128						
160	Activities	N/A	5,541	10,921	0	0	0	\$ 16,462					
165	Administration	N/A	11,634	22,930	0	0	0	0	\$ 34,563	\$ 34,563			
166	Medical Records	72,536	13,841	27,279	0	0	0	0	113,656		\$ 113,656		
170	Inservice Education - Nursing	121,334	646	1,274	0	0	0	0	\$ 123,254				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		4,698	9,259	0	0	0	0	0	13,956	2,981	9,803	\$ 26,741 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	31	101	132 ***
080	Physical Therapy		7,299	14,385	0	0	0	0	0	21,684	2,787	9,164	33,635 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy		5,234	10,315	0	0	0	0	0	15,549	1,077	3,542	20,168 ***
083	Speech Pathology		0	0	0	0	0	0	0	0	261	860	1,121 ***
085	Pharmacy		1,561	3,076	0	0	0	0	0	4,637	1,462	4,807	10,905 ***
090	Laboratory		0	0	0	0	0	0	0	0	499	1,641	2,140 ***
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	0	257	846	1,103 ***
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 ***
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		93,897	185,068	114,242	558,159	2,563	8,227	61,597	1,023,751	14,342	47,160	1,085,253 *
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		38,850	76,572	50,221	54,169	2,565	8,235	61,657	292,269	10,795	35,499	338,564 **
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		938	1,849	0	0	0	0	0	2,787	71	233	3,090
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,522,852</b>	<b>\$ 206,836</b>	<b>\$ 406,782</b>	<b>\$ 164,462</b>	<b>\$ 612,328</b>	<b>\$ 5,128</b>	<b>\$ 16,462</b>	<b>\$ 123,254</b>	<b>\$ 1,374,633</b>	<b>\$ 34,563</b>	<b>\$ 113,656</b>	<b>\$ 1,522,852</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
NEW ORANGE HILLS

Provider NPI:  
1811029069

OSHPD Facility Number:  
206304012

Fiscal Period:  
NOVEMBER 1, 2010 THROUGH OCTOBER 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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 259,837	\$ 259,837										
010	Housekeeping	57,461	564	\$ 58,025									
060	Laundry and Linen	27,449	4,594	1,028	\$ 33,072								
065	Dietary	262,824	21,189	4,742	0	\$ 288,756							
155	Social Services	0	2,168	485	0	0	\$ 2,654						
160	Activities	96,720	6,961	1,558	0	0	0	\$ 105,239					
165	Administration	N/A	14,615	3,271	0	0	0	0		\$ 17,886	\$ 17,886		
166	Medical Records	11,584	17,387	3,891	0	0	0	0		32,862		\$ 32,862	
170	Inservice Education - Nursing	599	812	182	0	0	0	0	\$ 1,593				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	1,264,544	5,901	1,321	0	0	0	0	0	1,271,766	1,543	2,834	\$ 1,276,143
077	Specialized Support Surfaces	14,004	0	0	0	0	0	0	0	14,004	16	29	14,049
080	Physical Therapy	8,895	9,169	2,052	0	0	0	0	0	20,116	1,442	2,650	24,208
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	357	6,575	1,471	0	0	0	0	0	8,403	557	1,024	9,985
083	Speech Pathology	35	0	0	0	0	0	0	0	35	135	249	419
085	Pharmacy	646,590	1,961	439	0	0	0	0	0	648,989	756	1,390	651,136
090	Laboratory	227,373	0	0	0	0	0	0	0	227,373	258	475	228,106
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	117,159	0	0	0	0	0	0	0	117,159	133	245	117,537
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	110,491	117,957	26,399	22,973	263,211	1,326	52,593	796	595,747	7,421	13,636	616,804
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	176,561	48,805	10,923	10,099	25,545	1,328	52,645	797	326,701	5,586	10,264	342,552
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
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	1,178	264	0	0	0	0	0	1,442	37	67	1,546
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 3,282,483</b>	<b>\$ 259,837</b>	<b>\$ 58,025</b>	<b>\$ 33,072</b>	<b>\$ 288,756</b>	<b>\$ 2,654</b>	<b>\$ 105,239</b>	<b>\$ 1,593</b>	<b>\$ 3,231,735</b>	<b>\$ 17,886</b>	<b>\$ 32,862</b>	<b>\$ 3,282,483</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
NEW ORANGE HILLS

Fiscal Period:  
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:  
1811029069

OSHPD Facility Number:  
206304012

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 1,526,897	94%							
	Property Tax (line 40)	95,112	6%	\$ 1,622,009						
005	Plant Operations and Maintenance			53,437	\$ 53,437					
010	Housekeeping			3,407	116	\$ 3,523				
060	Laundry and Linen			27,735	945	62	\$ 28,742			
065	Dietary			127,915	4,358	288	0	\$ 132,561		
155	Social Services			13,090	446	29	0	0	\$ 13,566	
160	Activities			42,021	1,432	95	0	0	0	\$ 43,547
165	Administration			88,225	3,006	199	0	0	0	0
166	Medical Records			104,962	3,576	236	0	0	0	0
170	Inservice Education - Nursing			4,901	167	11	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			35,625	1,214	80	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			55,350	1,886	125	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			39,689	1,352	89	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			11,835	403	27	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			712,080	24,259	1,603	19,965	120,834	6,780	21,763
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			294,623	10,037	663	8,777	11,727	6,786	21,784
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			7,113	242	16	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,622,009	100%	\$ 1,622,009	\$ 53,437	\$ 3,523	\$ 28,742	\$ 132,561	\$ 13,566	\$ 43,547

\* (To Schedule 1)  
 \*\* (To Subacute Care Schedule 1)  
 \*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
NEW ORANGE HILLS

Fiscal Period:  
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:  
1811029069

OSHPD Facility Number:  
206304012

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 94% Of Total	Property Tax 6% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 1,526,897	94%							
	Property Tax (line 40)	95,112	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 91,430	\$ 91,430				
166	Medical Records				108,774		\$ 108,774			
170	Inservice Education - Nursing			\$ 5,079						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	36,919	7,886	9,382	\$ 54,187	\$ 51,009	\$ 3,177 ***
077	Specialized Support Surfaces			0	0	81	97	178	168	10 ***
080	Physical Therapy			0	57,360	7,372	8,770	73,503	69,193	4,310 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	41,131	2,850	3,390	47,371	44,593	2,778 ***
083	Speech Pathology			0	0	692	823	1,515	1,426	89 ***
085	Pharmacy			0	12,265	3,867	4,600	20,732	19,516	1,216 ***
090	Laboratory			0	0	1,320	1,571	2,891	2,722	170 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	680	809	1,490	1,402	87 ***
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 ***
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			2,538	909,821	37,937	45,134	992,893	934,671	58,222 *
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			2,541	356,938	28,557	33,974	419,469	394,872	24,597 **
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 *
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	7,371	187	223	7,782	7,325	456
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,622,009	100%	\$ 5,079	\$ 1,421,805	\$ 91,430	\$ 108,774	\$ 1,622,009	\$ 1,526,897	\$ 95,112

\* (To Schedule 1)  
\*\* (To Subacute Care Schedule 1)  
\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
NEW ORANGE HILLS

Provider NPI:  
1811029069

OSHPD Facility Number:  
206304012

Fiscal Period:  
NOVEMBER 1, 2010 THROUGH OCTOBER 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. 65% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 12,961												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,544,428												
	Total Costs Allocable as Administration	1,557,389	65%											
167	CDPH Licensing Fees	38,085	2%											
168	Professional Liability Insurance	239,147	10%											
169	Quality Assurance Fees	577,142	24%											
174	Caregiver Training	0	0%											
	Total	2,411,763	100%						\$ 2,411,763					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 35,411	\$ 13,956	\$ 1,271,766	\$ 36,919	\$ 1,358,052	208,021	\$ 134,329	\$ 3,285	\$ 20,627	\$ 49,780	\$ -
077	Specialized Support Surfaces			0	0	14,004	0	14,004	2,145	1,385	34	213	513	0
080	Physical Therapy			1,170,353	21,684	20,116	57,360	1,269,513	194,458	125,571	3,071	19,282	46,534	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			425,630	15,549	8,403	41,131	490,713	75,165	48,538	1,187	7,453	17,987	0
083	Speech Pathology			119,079	0	35	0	119,114	18,245	11,782	288	1,809	4,366	0
085	Pharmacy			0	4,637	648,989	12,265	665,891	101,998	65,865	1,611	10,114	24,408	0
090	Laboratory			0	0	227,373	0	227,373	34,828	22,490	550	3,453	8,334	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	117,159	0	117,159	17,946	11,589	283	1,779	4,295	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
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			4,003,889	1,023,751	595,747	909,821	6,533,208	1,000,728	646,217	15,803	99,231	239,477	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			3,941,874	292,269	326,701	356,938	4,917,782	753,284	486,431	11,895	74,695	180,263	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
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			20,674	2,787	1,442	7,371	32,274	4,944	3,192	78	490	1,183	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 2,411,763		\$ 9,716,910	\$ 1,374,633	\$ 3,231,735	\$ 1,421,805	\$ 15,745,083	\$ 2,411,763					
	Total Administrative Costs							\$ 2,411,763		\$ 1,557,389	\$ 38,085	\$ 239,147	\$ 577,142	\$ -
	Unit Cost Multiplier							0.15317563						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 148,219	\$ 50,748	\$ 200,204	\$ 399,171							
	<b>TOTAL FACILITY COSTS</b>							\$ 18,556,017						

\* (To Schedule 1)  
 \*\* (To Subacute Care Schedule 1)  
 \*\*\* (To Subacute Care Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:  
NEW ORANGE HILLS

Provider NPI:  
1811029069

OSHPD Facility Number:  
206304012

Fiscal Period:  
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 19)	Plant Ops (SQ FT) 5 (Adj 19)	Hskpng (SQ FT) 10 (Adj 19)	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj 20)	Soc Svcs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	894									
010	Housekeeping	57	57								
060	Laundry and Linen	464	464	464							
065	Dietary	2,140	2,140	2,140							
155	Social Services	219	219	219							
160	Activities	703	703	703							
165	Administration	1,476	1,476	1,476							
166	Medical Records	1,756	1,756	1,756							
170	Inservice Education - Nursing	82	82	82							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	596	596	596						1,358,052	1,358,052
077	Specialized Support Surfaces									14,004	14,004
080	Physical Therapy	926	926	926						1,269,513	1,269,513
081	Respiratory Therapy									0	0
082	Occupational Therapy	664	664	664						490,713	490,713
083	Speech Pathology									119,114	119,114
085	Pharmacy	198	198	198						665,891	665,891
090	Laboratory									227,373	227,373
095	Home Health Services									0	0
100	Other Ancillary Services	0	0	0						117,159	117,159
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	11,913	11,913	11,913	304,550	91,365	3,913,132	3,913,132	3,913,132	6,533,208	6,533,208
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	4,929	4,929	4,929	133,880	8,867	3,916,988	3,916,988	3,916,988	4,917,782	4,917,782
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	119	119	119						32,274	32,274
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	<b>27,136</b>	<b>26,242</b>	<b>26,185</b>	<b>438,430</b>	<b>100,232</b>	<b>7,830,120</b>	<b>7,830,120</b>	<b>7,830,120</b>	<b>15,745,083</b>	<b>15,745,083</b>
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 197,673 0.025245207	\$ 205,022 0.026183762			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 206,836 7.88186876	\$ 406,782 15.53493475	\$ 164,462 0.37511666	\$ 612,328 6.10910647	\$ 5,128 0.00065494	\$ 16,462 0.00210240	\$ 123,254 0.01574103	\$ 34,563 0.00219517	\$ 113,656 0.00721850
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 259,837 9.90157000	\$ 58,025 2.21597821	\$ 33,072 0.07543175	\$ 288,756 2.88087191	\$ 2,654 0.00033892	\$ 105,239 0.01344023	\$ 1,593 0.00020340	\$ 17,886 0.00113594	\$ 32,862 0.00208715
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,622,009 59.77332695	\$ 53,437 2.03632933	\$ 3,523 0.13454842	\$ 28,742 0.06555690	\$ 132,561 1.32253769	\$ 13,566 0.00173251	\$ 43,547 0.00556144	\$ 5,079 0.00064870	\$ 91,430 0.00580687	\$ 108,774 0.00690844

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
NEW ORANGE HILLS

Fiscal Period:  
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:  
1811029069

OSHPD Facility Number:  
206304012

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	\$ 164,297	\$ 0	\$ 164,297	(Sch 3)
005	.20-.39	Fringe Benefits	6200	42,539	0	42,539	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	344,429	(84,592)	259,837	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 551,265	\$ (84,592)	\$ 466,673	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 332,742	\$ 0	\$ 332,742	(Sch 3)
010	.20-.39	Fringe Benefits	6300	73,591	0	73,591	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	57,461	0	57,461	(Sch 4)
010		Housekeeping - Total	6300	\$ 463,794	\$ 0	\$ 463,794	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	6,166	0	6,166	(Sch 5)
025		Depreciation: Equipment	7140	36,409	0	36,409	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	1,484,322	0	1,484,322	(Sch 5)
040		Property Taxes	7300	96,431	(1,319)	95,112	(Sch 5)
045		Property Insurance	7400	12,961	0	12,961	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 2,651,348	\$ (85,911)	\$ 2,565,437	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 125,210	\$ 0	\$ 125,210	(Sch 3)
060	.20-.39	Fringe Benefits	6400	28,387	0	28,387	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	27,449	0	27,449	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 181,046	\$ 0	\$ 181,046	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 445,842	\$ 0	\$ 445,842	(Sch 3)
065	.20-.39	Fringe Benefits	6500	116,374	0	116,374	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	262,824	0	262,824	(Sch 4)
065		Dietary - Total	6500	\$ 825,040	\$ 0	\$ 825,040	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 28,837	\$ 0	\$ 28,837	(Sch 2)
075	.20-.39	Fringe Benefits	8100	6,574	0	6,574	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	1,264,544	0	1,264,544	(Sch 4)
075		Patient Supplies - Total	8100	\$ 1,299,955	\$ 0	\$ 1,299,955	
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	14,004	0	14,004	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 14,004	\$ 0	\$ 14,004	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
NEW ORANGE HILLS

Fiscal Period:  
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:  
1811029069

OSHPD Facility Number:  
206304012

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	\$ 873,637	\$ 0	\$ 873,637	(Sch 2)
080	.20-.39	Fringe Benefits	8200	212,070	0	212,070	(Sch 2)
080	.79	Agency Staff	8200	84,646	0	84,646	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	8,895	0	8,895	(Sch 4)
080		Physical Therapy - Total	8200	\$ 1,179,248	\$ 0	\$ 1,179,248	
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	\$ 338,125	\$ 0	\$ 338,125	(Sch 2)
082	.20-.39	Fringe Benefits	8250	83,484	0	83,484	(Sch 2)
082	.79	Agency Staff	8250	4,021	0	4,021	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	357	0	357	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 425,987	\$ 0	\$ 425,987	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 2,473	\$ 0	\$ 2,473	(Sch 2)
083	.20-.39	Fringe Benefits	8280	459	0	459	(Sch 2)
083	.79	Agency Staff	8280	116,147	0	116,147	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	35	0	35	(Sch 4)
083		Speech Pathology - Total	8280	\$ 119,114	\$ 0	\$ 119,114	
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	646,590	0	646,590	(Sch 4)
085		Pharmacy - Total	8300	\$ 646,590	\$ 0	\$ 646,590	
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	227,373	0	227,373	(Sch 4)
090		Laboratory - Total	8400	\$ 227,373	\$ 0	\$ 227,373	
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	117,159	0	117,159	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 117,159	\$ 0	\$ 117,159	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
NEW ORANGE HILLS

Fiscal Period:  
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:  
1811029069

OSHPD Facility Number:  
206304012

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		\$ 4,029,430	\$ 0	\$ 4,029,430	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,991,720	\$ 0	\$ 2,991,720	(Sch 2)
105	.20-.39	Fringe Benefits	6110	767,474	(4,943)	762,531	(Sch 2)
105	.49	Agency Staff	6110	48,390	0	48,390	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	110,491	0	110,491	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,918,075	\$ (4,943)	\$ 3,913,132	
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	\$ 2,980,704	\$ 0	\$ 2,980,704	(Sch 2)
125	.20-.39	Fringe Benefits	6150	764,649	(4,926)	759,723	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	176,561	0	176,561	(Sch 4)
125		Subacute Care - Total	6150	\$ 3,921,914	\$ (4,926)	\$ 3,916,988	
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:  
NEW ORANGE HILLS

Fiscal Period:  
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:  
1811029069

OSHPD Facility Number:  
206304012

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)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 17,438	\$ 0	\$ 17,438
140	.20-.39	Fringe Benefits	8900	3,236	0	3,236
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900		0	0
140		Beauty and Barber - Total	8900	\$ 20,674	\$ 0	\$ 20,674
						(Sch 2)
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
146		<b>Subtotal 105 - 145</b>		\$ 7,860,663	\$ (9,869)	\$ 7,850,794
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 149,846	\$ 0	\$ 149,846
155	.20-.39	Fringe Benefits	6600	47,827	0	47,827
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600		0	0
155		Social Services - Total	6600	\$ 197,673	\$ 0	\$ 197,673
						(Sch 2)

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
NEW ORANGE HILLS

Fiscal Period:  
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:  
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OSHPD Facility Number:  
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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	\$ 166,829	\$ 0	\$ 166,829	(Sch 2)
160	.20-.39	Fringe Benefits	6700	38,193	0	38,193	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	96,720	0	96,720	(Sch 4)
160		Activities - Total	6700	\$ 301,742	\$ 0	\$ 301,742	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 740,610	\$ 0	\$ 740,610	(Sch 6)
165	.20-.39	Fringe Benefits	6900	183,101	9,869	192,970	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	545,891	64,957	610,848	(Sch 6)
165		Administration - Total	6900	\$ 1,469,602	\$ 74,826	\$ 1,544,428	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 79,067	\$ (23,423)	\$ 55,644	(Sch 3)
166	.20-.39	Fringe Benefits	6900	24,002	(7,110)	16,892	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	16,460	(4,876)	11,584	(Sch 4)
166		Medical Records - Total	6900	\$ 119,529	\$ (35,409)	\$ 84,120	
167		CDPH Licensing Fees	6900	\$ 30,085	\$ 8,000	\$ 38,085	(Sch 6)
168		Professional Liability Insurance	6900	\$ 247,729	\$ (8,582)	\$ 239,147	(Sch 6)
169		Quality Assurance Fees	6900	\$ 577,142	\$ 0	\$ 577,142	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 100,931	\$ 0	\$ 100,931	(Sch 3)
170	.20-.39	Fringe Benefits	6800	20,403	0	20,403	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	7,301	(6,702)	599	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 128,635	\$ (6,702)	\$ 121,933	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 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	
		<b>Subtotal 155 - 174</b>		\$ 3,072,137	\$ 32,133	\$ 3,104,270	
200		<b>Total</b>		\$ 18,619,664	\$ (63,647)	\$ 18,556,017	

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.







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NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	(\$63,647) (To Sch 8)	0	0	0	0	(1,319)	8,000	(17,536)	(2,455)







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Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>(7,980)</u>	<u>(4,500)</u>	<u>(13,985)</u>	<u>(1,954)</u>	<u>(643)</u>	<u>(7,475)</u>	<u>(2,633)</u>	<u>(2,309)</u>	<u>(276)</u>







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Line No.	Sub No.		AUDIT ADJ 18	AUDIT ADJ						
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
200		Total	(8,582)	0	0	0	0	0	0	0

## SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:  
NEW ORANGE HILLS

Fiscal Period:  
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:  
1811029069

OSHPD Facility No:  
206304012

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE CARE COST PER PATIENT DAY
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## SUBACUTE CARE ROUTINE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$ N/A	\$ 3,941,874	\$ 291.13
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 338,564	\$ 25.00
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 342,552	\$ 25.30
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 394,872	\$ 29.16
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 24,597	\$ 1.82
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 11,895	\$ 0.88
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 74,695	\$ 5.52
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 180,263	\$ 13.31
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 486,431	\$ 35.93
11	Cost of Routine Service/Audited Total Routine Costs	\$ 5,784,336	\$ 5,795,743	\$ 428.05
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 427.20	\$ 428.05	

## SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 98,341	\$ 7.26
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 22,144	\$ 1.64
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 999,253	\$ 73.80
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 42,114	\$ 3.11
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 2,623	\$ 0.19
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 2,747	\$ 0.20
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 17,250	\$ 1.27
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 41,629	\$ 3.07
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	\$ N/A	\$ 0	\$ 0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	\$ N/A	\$ 112,334	\$ 8.30
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 1,384,744	\$ 1,338,434	\$ 98.85
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 102.27	\$ 98.85	

## SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 4,040,214	\$ 298.39 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 360,708	\$ 26.64 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 1,341,805	\$ 99.10 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 436,986	\$ 32.27 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 27,220	\$ 2.01 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 14,642	\$ 1.08 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 91,944	\$ 6.79 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 221,892	\$ 16.39 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 598,765	\$ 44.22 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 7,169,080	\$ 7,134,177	\$ 526.90 *
36	Total Patient Days (Adj)	13,540	13,540	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 529.47	\$ 526.90	
38	Medi-Cal Overpayments (Adj 30)	\$ 0	\$ (1,241)	
39	Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	
40	Amount Due Provider (State) (Line 38 + Line 39)	\$ 0	\$ (1,241)	

## GENERAL INFORMATION

41	Contracted Number of Subacute Care Beds (Adj 29)	0	43
42	Total Licensed Nursing Facility Beds (Adj 29)	145	102
43	Total Licensed Capacity (All levels) (Adj)	145	145
44	Total Medi-Cal Subacute Care Patient Days (Adj 25)	11,851	391

## CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj)	\$ N/A	\$ 0
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 436,986
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 436,986

## VENTILATOR / NONVENTILATOR

	AUDITED COSTS (Adj 28)	AUDITED TOTAL DAYS (Adj)	AUDITED MEDI-CAL DAYS (Adj 25)
48	Ventilator (Equipment Cost Only)	\$ 153,920	9,993
49	Nonventilator	\$ N/A	3,547
50	TOTAL	\$ N/A	13,540

\* (To Schedule 1)

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
NEW ORANGE HILLS

Fiscal Period:  
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:  
1811029069

OSHPD Facility Number:  
206304012

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adjs 22,23,24)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 26,27)	SUBACUTE CARE ANCILLARY COST *
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## PATIENT SUPPLIES

1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 35,411				\$ 25,823
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	26,741				19,500
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	1,276,143				930,615
4	Cost of Capital Related (Sch. 5, Ln. 75)	51,009				37,198
5	Property Taxes (Sch. 5, Ln. 75)	3,177				2,317
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	3,285				2,396
7	Professional Liability Insurance (Sch. 6, Ln. 75)	20,627				15,042
8	Quality Assurance Fees (Sch. 6, Ln. 75)	49,780				36,302
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	134,329				97,958
11	Total Patient Supplies Ancillary Service	\$ 1,600,502	\$ 3,324,401	0.481441	\$ 2,424,286	\$ 1,167,151

## SPECIALIZED SUPPORT SURFACES

12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	132				50
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	14,049				5,366
15	Cost of Capital Related (Sch. 5, Ln. 77)	168				64
16	Property Taxes (Sch. 5, Ln. 77)	10				4
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	34				13
18	Professional Liability Insurance (Sch. 6, Ln. 77)	213				81
19	Quality Assurance Fees (Sch. 6, Ln. 77)	513				196
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	1,385				529
22	Total Specialized Support Surfaces Ancillary Service	\$ 16,504	\$ 40,356	0.408963	\$ 15,414	\$ 6,304

## PHYSICAL THERAPY

23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 1,170,353				\$ 47,101
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	33,635				1,354
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	24,208				974
26	Cost of Capital Related (Sch. 5, Ln. 80)	69,193				2,785
27	Property Taxes (Sch. 5, Ln. 80)	4,310				173
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	3,071				124
29	Professional Liability Insurance (Sch. 6, Ln. 80)	19,282				776
30	Quality Assurance Fees (Sch. 6, Ln. 80)	46,534				1,873
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	125,571				5,054
33	Total Physical Therapy Ancillary Service	\$ 1,496,156	\$ 4,001,771	0.373874	\$ 161,051	\$ 60,213

## RESPIRATORY THERAPY

34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 0				\$ 0
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	0				0
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	0				0
37	Cost of Capital Related (Sch. 5, Ln. 81)	0				0
38	Property Taxes (Sch. 5, Ln. 81)	0				0
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	0				0
40	Professional Liability Insurance (Sch. 6, Ln. 81)	0				0
41	Quality Assurance Fees (Sch. 6, Ln. 81)	0				0
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	0				0
44	Total Respiratory Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
NEW ORANGE HILLS

Fiscal Period:  
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:  
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OSHPD Facility Number:  
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LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adjs 22,23,24)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 26,27)	SUBACUTE CARE ANCILLARY COST *
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## OCCUPATIONAL THERAPY

45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 425,630				\$ 11,025
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	20,168				522
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	9,985				259
48	Cost of Capital Related (Sch. 5, Ln. 82)	44,593				1,155
49	Property Taxes (Sch. 5, Ln. 82)	2,778				72
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	1,187				31
51	Professional Liability Insurance (Sch. 6, Ln. 82)	7,453				193
52	Quality Assurance Fees (Sch. 6, Ln. 82)	17,987				466
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	48,538				1,257
55	Total Occupational Therapy Ancillary Service	\$ 578,319	\$ 1,931,809	0.299366	\$ 50,038	\$ 14,980

## SPEECH PATHOLOGY

56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 119,079				\$ 14,392
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	1,121				136
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	419				51
59	Cost of Capital Related (Sch. 5, Ln. 83)	1,426				172
60	Property Taxes (Sch. 5, Ln. 83)	89				11
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	288				35
62	Professional Liability Insurance (Sch. 6, Ln. 83)	1,809				219
63	Quality Assurance Fees (Sch. 6, Ln. 83)	4,366				528
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	11,782				1,424
66	Total Speech Pathology Ancillary Service	\$ 140,379	\$ 287,549	0.488192	\$ 34,753	\$ 16,966

## PHARMACY

67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	10,905				0
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	651,136				0
70	Cost of Capital Related (Sch. 5, Ln. 85)	19,516				0
71	Property Taxes (Sch. 5, Ln. 85)	1,216				0
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	1,611				0
73	Professional Liability Insurance (Sch. 6, Ln. 85)	10,114				0
74	Quality Assurance Fees (Sch. 6, Ln. 85)	24,408				0
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	65,865				0
77	Total Pharmacy Ancillary Service	\$ 784,771	\$ 3,395,575	0.231116	\$ 0	\$ 0

## LABORATORY

78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	2,140				243
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	228,106				25,884
81	Cost of Capital Related (Sch. 5, Ln. 90)	2,722				309
82	Property Taxes (Sch. 5, Ln. 90)	170				19
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	550				62
84	Professional Liability Insurance (Sch. 6, Ln. 90)	3,453				392
85	Quality Assurance Fees (Sch. 6, Ln. 90)	8,334				946
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	22,490				2,552
88	Total Laboratory Ancillary Service	\$ 267,965	\$ 234,316	1.143607	\$ 26,589	\$ 30,407

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
NEW ORANGE HILLS

Fiscal Period:  
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:  
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OSHPD Facility Number:  
206304012

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adjs 22,23,24)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 26,27)	SUBACUTE CARE ANCILLARY COST *
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## HOME HEALTH SERVICES

89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	\$ 0				\$ 0
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				0
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				0
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				0
93	Property Taxes (Sch. 5, Ln. 95)	0				0
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				0
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				0
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				0
97	Caregiver Training (Sch. 6, Ln. 95)	0				0
98	Cost of Administration (Sch. 6, Ln. 95)	0				0
99	Total Home Health Services Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

## OTHER ANCILLARY SERVICES

100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	1,103				339
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	117,537				36,104
103	Cost of Capital Related (Sch. 5, Ln. 100)	1,402				431
104	Property Taxes (Sch. 5, Ln. 100)	87				27
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	283				87
106	Professional Liability Insurance (Sch. 6, Ln. 100)	1,779				547
107	Quality Assurance Fees (Sch. 6, Ln. 100)	4,295				1,319
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	11,589				3,560
110	Total Other Ancillary Service	\$ 138,075	\$ 427,173	0.323230	\$ 131,216	\$ 42,413

## SUBACUTE CARE ANCILLARY SERVICES

111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					\$ 0
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					0
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					0
114	Cost of Capital Related (Sch. 5, Ln. 101)					0
115	Property Taxes (Sch. 5, Ln. 101)					0
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					0
117	Professional Liability Insurance (Sch. 6, Ln. 101)					0
118	Quality Assurance Fees (Sch. 6, Ln. 101)					0
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					0
121	Total Subacute Ancillary Service					\$ 0

## TOTAL COST OF ANCILLARY SERVICES

122	Cost of Direct Care - Labor					\$ 98,341
123	Cost of Indirect Care - Labor					22,144
124	Cost of Direct and Indirect Nonlabor					999,253
125	Cost of Capital Related					42,114
126	Property Taxes					2,623
127	CDPH Licensing Fees					2,747
128	Professional Liability Insurance					17,250
129	Quality Assurance Fees					41,629
130	Caregiver Training					0
131	Cost of Administration					112,334
132	Total Cost of Subacute Care Ancillary Services					\$ 1,338,434

\* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period	Provider NPI	Adjustments		
NEW ORANGE HILLS							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011	1811029069	30		
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					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
1	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$545,891	\$35,409	\$581,300 *	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	79,067	(23,423)	55,644	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	24,002	(7,110)	16,892	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	16,460	(4,876)	11,584	
							To correct the provider's abatement of medical record sales to the appropriate cost center.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$344,429	(\$52,121)	\$292,308 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 581,300	52,121	633,421 *	
							To reclassify telephone costs to the Administration cost center.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
							OSHPD, LTC Manual, Chapter 3000				
							CMS Pub. 15-1, Sections 2304 and 2306				
3	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	\$767,474	(\$4,943)	\$762,531	
	10.5	125	2	8A-1	125	2	Subacute Care - Fringe Benefits	764,649	(4,926)	759,723	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	183,101	9,869	192,970	
							To reclassify Ward Clerk benefits to the Administration cost center.				
							42 CFR 413.20 and 413.24 / CMS Pub.15-1, Sections 2300 and 2304				
							CCR, Title 22, Sections 52000(b) and 52501				
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$633,421	\$6,702	\$640,123 *	
	10.5	170	4	8A-1	170	4	Inservice Education - Nursing - Other - Nonlabor	7,301	(6,702)	599	
							To reclassify outside training costs to the appropriate cost center.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period	Provider NPI		Adjustments
NEW ORANGE HILLS							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011	1811029069		30
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b>ADJUSTMENTS TO REPORTED COSTS</b>										
5	10.5	040	4	8A-1	040	4	Property Taxes To adjust the reported property tax expense to agree with the provider's paid invoices. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$96,431	(\$1,319)	\$95,112
6	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To adjust the reported State license fees to agree with the provider's paid invoices. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$30,085	\$8,000	\$38,085
7	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate maintenance costs (handicapped shower) that should have been capitalized. 42 CFR 413.20 and 413.134 / CMS 15-1, Sections 104.8, 108.2 and 2300	* \$292,308	(\$17,536)	\$274,772 *
8	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate maintenance expenses due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2 (b)	* \$274,772	(\$2,455)	\$272,317 *
9	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate contract maintenance expense (patient television repair costs) not related to patient care. 42 CFR 413.9 (c) (3), 413.24 and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304	* \$272,317	(\$7,980)	\$264,337 *
10	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate maintenance costs (sewer system) that should have been capitalized. 42 CFR 413.20 and 413.134 / CMS 15-1, Sections 104.8, 108.2 and 2300	* \$264,337	(\$4,500)	\$259,837
11	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate expense related to public relations Friday dinners expense. 42 CFR 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328	* \$640,123	(\$13,985)	\$626,138 *

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments			
NEW ORANGE HILLS							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011		1811029069		30			
Report References							Explanation of Audit Adjustments							
Cost Report			Audit Report									As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<b>ADJUSTMENTS TO REPORTED COSTS</b>														
12	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate fastrack expenses paid to the facility's Administrator as not related to patient care. 42 CFR 413.9 (c) (3) / CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$626,138	(\$1,954)	\$624,184 *			
13	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate garnishment expense as not related to patient care. 42 CFR 413.9 (c) (3) / CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$624,184	(\$643)	\$623,541 *			
14	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate accounting fees not related to patient care. 42 CFR 413.9 (c) (3) / CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$623,541	(\$7,475)	\$616,066 *			
15	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate pre-paid legal services not related to patient care. 42 CFR 413.9 (c) (3) / CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$616,066	(\$2,633)	\$613,433 *			
16	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate Kaiser paid employee breakfast and centerpiece flowers not related to patient care. 42 CFR 413.9 (c) (3) / CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$613,433	(\$2,309)	\$611,124 *			
17	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate legal fees not related to patient care. 42 CFR 413.9 (c) (3) / CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$611,124	(\$276)	\$610,848			
18	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To eliminate liability deductible expense due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		\$247,729	(\$8,582)	\$239,147			

Provider Name							Fiscal Period		Provider NPI		Adjustments
NEW ORANGE HILLS							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011		1811029069		30
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b>ADJUSTMENTS TO REPORTED STATISTICS</b>											
19	10.7	065	3	7	065	N/A	Dietary (Square Feet)	2,759	(619)	2,140	
	10.7	155	3	7	155	N/A	Social Services	61	158	219	
	10.7	100	3	7	100	N/A	Other Ancillary Services	319	(319)	0	
	10.7	105	3	7	105	N/A	Skilled Nursing Care	12,032	(119)	11,913	
	10.7	125	3	7	125	N/A	Subacute Care	4,805	124	4,929	
	10.7	160	3	7	160	N/A	Activities	242	461	703	
	10.7	175	1	7	N/A	N/A	Square Feet - Total	27,450	(314)	27,136	
	10.7	175	2	7	N/A	N/A	Square Feet - Total	26,556	(314)	26,242	
	10.7	175	3	7	N/A	N/A	Square Feet - Total	26,499	(314)	26,185	
							To adjust square footage statistics to agree with the provider's detailed square footage schedule. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306				
20	10.7	125	3	7	125	N/A	Subacute Care (Meals Served)	10,584	(1,717)	8,867	
	10.7	175	3	7	N/A	N/A	Total - Meals Served	101,949	(1,717)	100,232	
							To adjust dietary statistics to agree with patient days. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period		Provider NPI		Adjustments			
NEW ORANGE HILLS							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011		1811029069		30			
Report References							Explanation of Audit Adjustments							
Cost Report			Audit Report									As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>														
21	4.1	5	2	1	15	N/A	Medi-Cal Days - Skilled Nursing Care	6,168	(6,143)	25				
	Not Reported				16	N/A	Medi-Cal Managed Days - Skilled Nursing Care To reclassify 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	6,143	6,143				

Provider Name							Fiscal Period		Provider NPI		Adjustments			
NEW ORANGE HILLS							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011		1811029069		30			
Report References							Explanation of Audit Adjustments							
Cost Report			Audit Report									As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<b>ADJUSTMENTS TO REPORTED TOTAL CHARGES</b>														
22	13	10	2	Subacute 2	11	N/A	Patient Supplies	\$3,598,441	(\$301,613)	\$3,296,828 *				
	13	20	2	Subacute 2	77	N/A	Pharmacy	3,093,962	301,613	3,395,575				
							To reclassify intravenous solutions charges from Patient Supplies to Pharmacy cost center. 42 CFR 413.20 and 413.50 / CMS Pub. 15-1, Section 2206							
23	13	10	2	Subacute 2	11	N/A	Patient Supplies	* \$3,296,828	\$27,573	\$3,324,401				
	13	35	2	Subacute 2	110	N/A	Other Ancillary Services	183,193	(27,573)	155,620 *				
							To reclassify miscellaneous equipment charges from Other Ancillary Services to Patient Supplies cost center. 42 CFR 413.20 and 413.50 / CMS Pub. 15-1, Section 2206							
24	13	25	2	Subacute 2	88	N/A	Laboratory	\$237,593	(\$3,277)	\$234,316				
	13	35	2	Subacute 2	110	N/A	Other Ancillary Services	* 155,620	271,553	427,173				
							To adjust total ancillary charges to agree with the audited amounts. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Section 2206							

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
NEW ORANGE HILLS							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011		1811029069		30
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA</b>											
25	4.3	100	2	Subacute 1	48	N/A	Medi-Cal Subacute Days - Ventilator	8,991	(8,690)	301	
	4.1	25	2	Subacute 1	44	N/A	Medi-Cal Subacute Days - Total	11,851	(11,460)	391	
							To reflect ventilator Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: November 1, 2010 through October 31, 2011 Payment Period: November 1, 2010 through November 26, 2012 Report Date: November 27, 2012 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Care Contract No. 12-02-70076				
26	13	10	4	Subacute 2	11	N/A	Subacute Ancillary Charges - Patient Supplies	\$2,419,633	\$4,653	\$2,424,286	
	13	20	4	Subacute 2	77	N/A	Subacute Ancillary Charges - Pharmacy	223,953	(4,281)	219,672 *	
	13	35	4	Subacute 2	110	N/A	Subacute Ancillary Charges - Other Ancillary Charges	131,588	(372)	131,216	
							To reclassify subacute ancillary charges to the proper cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
27	13	20	4	Subacute 2	77	N/A	Subacute Ancillary Charges - Pharmacy *	\$219,672	(\$219,672)	\$0	
							To eliminate subacute pharmacy prescription charges that are not included Subacute rate. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Section 2304 Title 22, Section 51511.5				
28	Not Reported			Subacute 1	48	N/A	Ventilator Equipment Cost	\$0	\$153,920	\$153,920	
							To reflect subacute equipment cost in the audit report. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Care Contract No. 12-02-70076				

Provider Name							Fiscal Period		Provider NPI		Adjustments
NEW ORANGE HILLS							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011		1811029069		30
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					
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>											
29	Not Reported			Subacute 1	41	N/A	Contracted Number of Subacute Beds	0	43	43	
	Not Reported			Subacute 1	42	N/A	Total Licensed Nursing Facility Beds	145	(43)	102	
							To include and adjust the number of beds necessary for the audit report. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
30	Not Reported			Subacute 1	38	N/A	Medi-Cal Overpayment	\$0	\$1,241	\$1,241	
							To recover Medicare payments for Subacute Part B services already included in the Medi-Cal Subacute rate. Title 22, CCR, Sections 51005, 51458.1 and 51511.5				