

**REPORT  
ON THE  
HOME OFFICE AUDIT**

**JPH CONSULTING, INC.  
LOS ANGELES, CALIFORNIA**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2012**

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

**Section Chief: Daniel J. Giardinelli  
Audit Supervisor: Allen Dervi  
Auditor: Tina Ho**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

December 17, 2013

Gretta Bernabe  
Finance Officer  
JPH Consulting, Inc.  
1101 Crenshaw Boulevard  
Los Angeles, CA 90019

JPH CONSULTING, INC.  
FISCAL PERIOD ENDED DECEMBER 31, 2012

We have examined the Medi-Cal Home Office Cost Report for the fiscal period ended December 31, 2012. 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 Summary of Audited Home Office Costs to Health Care Facilities represents a proper determination of home office allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles. The audited home office cost will be incorporated, by separate adjustment, into each applicable facility audit report.

This audit report includes the:

1. Summary of Audited Home Office Costs to Health Care Facilities and Supporting Schedules
2. Audit Adjustments Schedule

If you disagree with the decision of the Department, the results of the home office audit may only be appealed through each individual facility's audit report. Please refer to the appeal instructions in each facility's audit report.

Gretta Bernabe  
Page 2

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

**Original Signed By**

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

Certified

## **TABLE OF CONTENTS**

### **SCHEDULES**

- 1** - SUMMARY OF AUDITED HOME OFFICE CAPITAL AND NON-CAPITAL RELATED COSTS TO CHAIN COMPONENTS
  
- 2** - COMPARISON OF REPORTED AND AUDITED HOME OFFICE COSTS
  
- 3** - SUMMARY ALLOCATION OF HOME OFFICE COSTS - CAPITAL RELATED
  
- 3-1** - SUMMARY ALLOCATION OF HOME OFFICE COSTS - NON-CAPITAL RELATED
  
- 4** - POOLED ALLOCATION OF HOME OFFICE COSTS TO CHAIN COMPONENTS
  
- 5** - FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS - CAPITAL RELATED
  
- 5-1** - FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS - NON-CAPITAL RELATED
  
- 6** - FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - CAPITAL RELATED
  
- 6-1** - FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NON-CAPITAL RELATED
  
- 7** - DIRECT ALLOCATION OF CAPITAL COSTS TO CHAIN COMPONENTS
  
- 7-1** - DIRECT ALLOCATION OF NON-CAPITAL COSTS TO CHAIN COMPONENTS
  
- 8** - TRIAL BALANCE OF EXPENSES
  
- 9** - REPORTED HOME OFFICE COSTS

SUMMARY OF AUDITED HOME OFFICE CAPITAL AND NON-CAPITAL RELATED COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:  
JPH CONSULTING, INC.

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		CAPITAL RELATED (SCHEDULE 3) 1	NON-CAPITAL RELATED (SCHEDULE 3-1) 2	TOTAL AUDITED H.O. COSTS (COLUMN 1 + 2) 3	
		FROM	TO				
<b><u>HEALTH CARE FACILITIES</u></b>							
1.	Chase Care	1881767028	01/01/12	12/31/12	\$46,836	\$410,185	\$457,021
2.	Fidelity Health Care	1194898205	01/01/12	12/31/12	12,335	103,155	115,490
3.	Good Shepherd	1114090206	01/01/12	12/31/12	8,102	78,462	86,564
4.	Mid Wilshire	1528131612	01/01/12	12/31/12	12,679	121,156	133,835
5.	Tustin Care	1336212455	01/01/12	12/31/12	6,708	76,847	83,556
6.	Westlake Health Care	1326111402	01/01/12	12/31/12	21,776	236,729	258,505
7.	Huntington Healthcare Center	1982773990	01/01/12	12/31/12	13,120	128,910	142,030
8.	Royal Springs	1023181146	01/01/12	12/31/12	46,588	397,667	444,255
9.	Villa Maria Elena Healthcare	1184793291	01/01/12	12/31/12	14,767	123,494	138,261
10.	Golden Cross Healthcare of Fresno	1235208349	01/01/12	12/31/12	11,434	95,617	107,051
11.					0	0	0
12.					0	0	0
13.					0	0	0
14.					0	0	0
15.					0	0	0
16.					0	0	0
17.					0	0	0
18.					0	0	0
19.					0	0	0
20.					0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>					\$194,345	\$1,772,222	\$1,966,567
<b><u>OTHER COMPONENTS</u></b>							
21.	Laurel Place	Not Applicable	01/01/12	12/31/12	\$1,207	\$11,814	\$13,021
22.					0	0	0
23.					0	0	0
24.					0	0	0
25.					0	0	0
26.					0	0	0
27.					0	0	0
28.					0	0	0
29.					0	0	0
30.					0	0	0
31.					0	0	0
32.					0	0	0
33.					0	0	0
34.					0	0	0
35.					0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>					\$1,207	\$11,814	\$13,021
<b>GRAND TOTAL</b>					\$195,552	\$1,784,036	\$1,979,588

COMPARISON OF REPORTED AND AUDITED HOME OFFICE COSTS

HOME OFFICE NAME:  
JPH CONSULTING, INC.

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		REPORTED HOME OFFICE COSTS (SCH. 9) 1	AUDITED H.O. COSTS (SCH. 3 & 3-1) 2	VARIANCE (COLUMN 2-1) 3	
		FROM	TO				
<b><u>HEALTH CARE FACILITIES</u></b>							
1.	Chase Care	1881767028	01/01/12	12/31/12	\$595,402	\$457,021	(\$138,381)
2.	Fidelity Health Care	1194898205	01/01/12	12/31/12	159,555	115,490	(44,065)
3.	Good Shepherd	1114090206	01/01/12	12/31/12	104,796	86,564	(18,232)
4.	Mid Wilshire	1528131612	01/01/12	12/31/12	163,987	133,835	(30,153)
5.	Tustin Care	1336212455	01/01/12	12/31/12	85,751	83,556	(2,195)
6.	Westlake Health Care	1326111402	01/01/12	12/31/12	281,621	258,505	(23,116)
7.	Huntington Healthcare Center	1982773990	01/01/12	12/31/12	169,701	142,030	(27,671)
8.	Royal Springs	1023181146	01/01/12	12/31/12	602,552	444,255	(158,297)
9.	Villa Maria Elena Healthcare	1184793291	01/01/12	12/31/12	191,016	138,261	(52,755)
10.	Golden Cross Healthcare of Fresno	1235208349	01/01/12	12/31/12	147,896	107,051	(40,845)
11.					0	0	0
12.					0	0	0
13.					0	0	0
14.					0	0	0
15.					0	0	0
16.					0	0	0
17.					0	0	0
18.					0	0	0
19.					0	0	0
20.					0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>					<b>\$2,502,277</b>	<b>\$1,966,567</b>	<b>(\$535,710)</b>
<b><u>OTHER COMPONENTS</u></b>							
21.	Laurel Place	Not Applicable	01/01/12	12/31/12	\$15,491	\$13,021	(\$2,470)
22.					0	0	0
23.					0	0	0
24.					0	0	0
25.					0	0	0
26.					0	0	0
27.					0	0	0
28.					0	0	0
29.					0	0	0
30.					0	0	0
31.					0	0	0
32.					0	0	0
33.					0	0	0
34.					0	0	0
35.					0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>					<b>\$15,491</b>	<b>\$13,021</b>	<b>(\$2,470)</b>
<b>GRAND TOTAL</b>					<b>\$2,517,768</b>	<b>\$1,979,588</b>	<b>(\$538,180)</b>

SUMMARY ALLOCATION OF HOME OFFICE COSTS - CAPITAL RELATED

HOME OFFICE NAME:  
JPH CONSULTING, INC.

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT CAPITAL COSTS (SCHEDULE 7) 1	FUNCTIONAL CAPITAL COSTS (SCHEDULE 5) 2	POOLED CAPITAL COSTS (SCHEDULE 4) 3	TOTAL CAPITAL COSTS (COL. 1 TO 3)	
		FROM	TO					
<b><u>HEALTH CARE FACILITIES</u></b>								
1.	Chase Care	1881767028	01/01/12	12/31/12	\$0	\$0	\$46,836	\$46,836
2.	Fidelity Health Care	1194898205	01/01/12	12/31/12	0	0	12,335	12,335
3.	Good Shepherd	1114090206	01/01/12	12/31/12	0	0	8,102	8,102
4.	Mid Wilshire	1528131612	01/01/12	12/31/12	0	0	12,679	12,679
5.	Tustin Care	1336212455	01/01/12	12/31/12	0	0	6,708	6,708
6.	Westlake Health Care	1326111402	01/01/12	12/31/12	0	0	21,776	21,776
7.	Huntington Healthcare Center	1982773990	01/01/12	12/31/12	0	0	13,120	13,120
8.	Royal Springs	1023181146	01/01/12	12/31/12	0	0	46,588	46,588
9.	Villa Maria Elena Healthcare	1184793291	01/01/12	12/31/12	0	0	14,767	14,767
10.	Golden Cross Healthcare of Fresno	1235208349	01/01/12	12/31/12	0	0	11,434	11,434
11.					0	0	0	0
12.					0	0	0	0
13.					0	0	0	0
14.					0	0	0	0
15.					0	0	0	0
16.					0	0	0	0
17.					0	0	0	0
18.					0	0	0	0
19.					0	0	0	0
20.					0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>					<b>\$0</b>	<b>\$0</b>	<b>\$194,345</b>	<b>\$194,345</b>
<b><u>OTHER COMPONENTS</u></b>								
21.	Laurel Place	Not Applicable	01/01/12	12/31/12	\$0	\$0	\$1,207	\$1,207
22.					0	0	0	0
23.					0	0	0	0
24.					0	0	0	0
25.					0	0	0	0
26.					0	0	0	0
27.					0	0	0	0
28.					0	0	0	0
29.					0	0	0	0
30.					0	0	0	0
31.					0	0	0	0
32.					0	0	0	0
33.					0	0	0	0
34.					0	0	0	0
35.					0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>					<b>\$0</b>	<b>\$0</b>	<b>\$1,207</b>	<b>\$1,207</b>
<b>GRAND TOTAL</b>					<b>\$0</b>	<b>\$0</b>	<b>\$195,552</b>	<b>\$195,552</b>

(To Schedule 1 & 2)

SUMMARY ALLOCATION OF HOME OFFICE COSTS - NON-CAPITAL RELATED

HOME OFFICE NAME:  
JPH CONSULTING, INC.

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT COSTS (SCH. 7-1) 1	FUNCTIONAL COSTS (SCH. 5-1) 2	POOLED COSTS (SCH. 4) 3	TOTAL NON-CAPITAL COSTS (COL. 1 TO 3)	
		FROM	TO					
<b><u>HEALTH CARE FACILITIES</u></b>								
1.	Chase Care	1881767028	01/01/12	12/31/12	\$18,513	\$0	\$391,672	\$410,185
2.	Fidelity Health Care	1194898205	01/01/12	12/31/12	0	0	103,155	103,155
3.	Good Shepherd	1114090206	01/01/12	12/31/12	10,711	0	67,751	78,462
4.	Mid Wilshire	1528131612	01/01/12	12/31/12	15,126	0	106,030	121,156
5.	Tustin Care	1336212455	01/01/12	12/31/12	20,749	0	56,098	76,847
6.	Westlake Health Care	1326111402	01/01/12	12/31/12	54,627	0	182,102	236,729
7.	Huntington Healthcare Center	1982773990	01/01/12	12/31/12	19,196	0	109,714	128,910
8.	Royal Springs	1023181146	01/01/12	12/31/12	8,070	0	389,597	397,667
9.	Villa Maria Elena Healthcare	1184793291	01/01/12	12/31/12	0	0	123,494	123,494
10.	Golden Cross Healthcare of Fresno	1235208349	01/01/12	12/31/12	0	0	95,617	95,617
11.					0	0	0	0
12.					0	0	0	0
13.					0	0	0	0
14.					0	0	0	0
15.					0	0	0	0
16.					0	0	0	0
17.					0	0	0	0
18.					0	0	0	0
19.					0	0	0	0
20.					0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>					<b>\$146,992</b>	<b>\$0</b>	<b>\$1,625,230</b>	<b>\$1,772,222</b>
<b><u>OTHER COMPONENTS</u></b>								
21.	Laurel Place	Not Applicable	01/01/12	12/31/12	\$1,719	\$0	\$10,095	\$11,814
22.					0	0	0	0
23.					0	0	0	0
24.					0	0	0	0
25.					0	0	0	0
26.					0	0	0	0
27.					0	0	0	0
28.					0	0	0	0
29.					0	0	0	0
30.					0	0	0	0
31.					0	0	0	0
32.					0	0	0	0
33.					0	0	0	0
34.					0	0	0	0
35.					0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>					<b>\$1,719</b>	<b>\$0</b>	<b>\$10,095</b>	<b>\$11,814</b>
<b>GRAND TOTAL</b>					<b>\$148,711</b>	<b>\$0</b>	<b>\$1,635,325</b>	<b>\$1,784,036</b>

(To Schedule 1 & 2)

POOLED ALLOCATION OF HOME OFFICE COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:  
JPH CONSULTING, INC.

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

	PROVIDER NPI	TOTAL COST (SCH. G, COL. 1) 1	CAPITAL (SCH. 8) 2	NON-CAPITAL (SCH. 8) 3	TOTAL POOLED (COL. 2 + 3) 4
<b><u>HEALTH CARE FACILITIES</u></b>					
		(Adj. 27)			
1. Chase Care	1881767028	\$20,212,281	\$46,836	\$391,672	\$438,508
2. Fidelity Health Care	1194898205	5,323,317	12,335	103,155	115,490
3. Good Shepherd	1114090206	3,496,294	8,102	67,751	75,853
4. Mid Wilshire	1528131612	5,471,666	12,679	106,030	118,709
5. Tustin Care	1336212455	2,894,969	6,708	56,098	62,807
6. Westlake Health Care	1326111402	9,397,414	21,776	182,102	203,878
7. Huntington Healthcare Center	1982773990	5,661,802	13,120	109,714	122,834
8. Royal Springs	1023181146	20,105,192	46,588	389,597	436,185
9. Villa Maria Elena Healthcare	1184793291	6,372,906	14,767	123,494	138,261
10. Golden Cross Healthcare of Fresno	1235208349	4,934,349	11,434	95,617	107,051
11.		0	0	0	0
12.		0	0	0	0
13.		0	0	0	0
14.		0	0	0	0
15.		0	0	0	0
16.		0	0	0	0
17.		0	0	0	0
18.		0	0	0	0
19.		0	0	0	0
20.		0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>		<b>\$83,870,190</b>	<b>\$194,345</b>	<b>\$1,625,230</b>	<b>\$1,819,575</b>

<b><u>OTHER COMPONENTS</u></b>					
21. Laurel Place	Not Applicable	\$520,933	\$1,207	\$10,095	\$11,302
22.		0	0	0	0
23.		0	0	0	0
24.		0	0	0	0
25.		0	0	0	0
26.		0	0	0	0
27.		0	0	0	0
28.		0	0	0	0
29.		0	0	0	0
30.		0	0	0	0
31.		0	0	0	0
32.		0	0	0	0
33.		0	0	0	0
34.		0	0	0	0
35.		0	0	0	0

**SUBTOTAL (LINES 21 THROUGH 35)** **\$520,933      \$1,207      \$10,095      \$11,302**

**GRAND TOTAL** **\$84,391,123      \$195,552      \$1,635,325      \$1,830,877**

(To Schedule 3) (To Schedule 3-1)

MULTIPLIER 0.002317      0.019378

FUNCTIONAL ALLOCATION OF EXPENSES TO  
CHAIN COMPONENTS - CAPITAL RELATED

HOME OFFICE NAME:  
JPH CONSULTING, INC.

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

	PROVIDER NPI	New Cap. Rel. Costs - Movable Equipment 5.00	Int. Exp. - New Cap. Movable Equipment 5.01	Insurance Premiums 7.00	Taxes and Licenses - Other Than 8.00	9.00	AUDITED TOTAL CAPITAL
<b><u>HEALTH CARE FACILITIES</u></b>							
1.	Chase Care	1881767028	\$0	\$0	\$0	\$0	\$0
2.	Fidelity Health Care	1194898205	0	0	0	0	0
3.	Good Shepherd	1114090206	0	0	0	0	0
4.	Mid Wilshire	1528131612	0	0	0	0	0
5.	Tustin Care	1336212455	0	0	0	0	0
6.	Westlake Health Care	1326111402	0	0	0	0	0
7.	Huntington Healthcare Center	1982773990	0	0	0	0	0
8.	Royal Springs	1023181146	0	0	0	0	0
9.	Villa Maria Elena Healthcare	1184793291	0	0	0	0	0
10.	Golden Cross Healthcare of Fresno	1235208349	0	0	0	0	0
11.			0	0	0	0	0
12.			0	0	0	0	0
13.			0	0	0	0	0
14.			0	0	0	0	0
15.			0	0	0	0	0
16.			0	0	0	0	0
17.			0	0	0	0	0
18.			0	0	0	0	0
19.			0	0	0	0	0
20.			0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>			\$0	\$0	\$0	\$0	\$0
<b><u>OTHER COMPONENTS</u></b>							
21.	Laurel Place	Not Applicable	\$0	\$0	\$0	\$0	\$0
22.			0	0	0	0	0
23.			0	0	0	0	0
24.			0	0	0	0	0
25.			0	0	0	0	0
26.			0	0	0	0	0
27.			0	0	0	0	0
28.			0	0	0	0	0
29.			0	0	0	0	0
30.			0	0	0	0	0
31.			0	0	0	0	0
32.			0	0	0	0	0
33.			0	0	0	0	0
34.			0	0	0	0	0
35.			0	0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>			\$0	\$0	\$0	\$0	\$0
<b>GRAND TOTAL</b>			\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN  
COMPONENTS - NON-CAPITAL RELATED

HOME OFFICE NAME:  
JPH CONSULTING, INC.

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

PROVIDER NPI	35.04	35.05	35.06	35.07	35.08	AUDITED TOTAL NON-CAPITAL
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**HEALTH CARE FACILITIES**

1. Chase Care	1881767028	\$0	\$0	\$0	\$0	\$0	\$0
2. Fidelity Health Care	1194898205	0	0	0	0	0	0
3. Good Shepherd	1114090206	0	0	0	0	0	0
4. Mid Wilshire	1528131612	0	0	0	0	0	0
5. Tustin Care	1336212455	0	0	0	0	0	0
6. Westlake Health Care	1326111402	0	0	0	0	0	0
7. Huntington Healthcare Center	1982773990	0	0	0	0	0	0
8. Royal Springs	1023181146	0	0	0	0	0	0
9. Villa Maria Elena Healthcare	1184793291	0	0	0	0	0	0
10. Golden Cross Healthcare of Fresno	1235208349	0	0	0	0	0	0
11.		0	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
19.		0	0	0	0	0	0
20.		0	0	0	0	0	0

<b>SUBTOTAL (LINES 1 THROUGH 20)</b>		\$0	\$0	\$0	\$0	\$0	\$0
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**OTHER COMPONENTS**

21. Laurel Place	Not Applicable	\$0	\$0	\$0	\$0	\$0	\$0
22.		0	0	0	0	0	0
23.		0	0	0	0	0	0
24.		0	0	0	0	0	0
25.		0	0	0	0	0	0
26.		0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
34.		0	0	0	0	0	0
35.		0	0	0	0	0	0

<b>SUBTOTAL (LINES 21 THROUGH 35)</b>		\$0	\$0	\$0	\$0	\$0	\$0
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<b>GRAND TOTAL</b>		\$0	\$0	\$0	\$0	\$0	\$0
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FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - CAPITAL RELATED

HOME OFFICE NAME:  
JPH CONSULTING, INC.

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

	PROVIDER NPI	New Cap. Rel. Costs - Movable Equipment (Statistics) 5.00 (Adj. )	Int. Exp. - New Cap. Movable Equipment (Statistics) 5.01 (Adj. )	Insurance Premiums (Statistics) 7.00 (Adj. )	Taxes and Licenses - Other Than (Statistics) 8.00 (Adj. )	(Statistics) 9.00 (Adj. )
<b>HEALTH CARE FACILITIES</b>						
1.	Chase Care	1881767028	0	0	0	0
2.	Fidelity Health Care	1194898205	0	0	0	0
3.	Good Shepherd	1114090206	0	0	0	0
4.	Mid Wilshire	1528131612	0	0	0	0
5.	Tustin Care	1336212455	0	0	0	0
6.	Westlake Health Care	1326111402	0	0	0	0
7.	Huntington Healthcare Center	1982773990	0	0	0	0
8.	Royal Springs	1023181146	0	0	0	0
9.	Villa Maria Elena Healthcare	1184793291	0	0	0	0
10.	Golden Cross Healthcare of Fresno	1235208349	0	0	0	0
11.			0	0	0	0
12.			0	0	0	0
13.			0	0	0	0
14.			0	0	0	0
15.			0	0	0	0
16.			0	0	0	0
17.			0	0	0	0
18.			0	0	0	0
19.			0	0	0	0
20.			0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>			0	0	0	0
<b>OTHER COMPONENTS</b>						
21.	Laurel Place	Not Applicable	0	0	0	0
22.			0	0	0	0
23.			0	0	0	0
24.			0	0	0	0
25.			0	0	0	0
26.			0	0	0	0
27.			0	0	0	0
28.			0	0	0	0
29.			0	0	0	0
30.			0	0	0	0
31.			0	0	0	0
32.			0	0	0	0
33.			0	0	0	0
34.			0	0	0	0
35.			0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>			0	0	0	0
<b>GRAND TOTAL</b>			0	0	0	0
TOTAL STATISTICS			0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)			\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER			0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NON-CAPITAL RELATED

HOME OFFICE NAME:  
JPH CONSULTING, INC.

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

HEALTH CARE FACILITIES

PROVIDER			
NPI	(Statistics) 35.06	(Statistics) 35.07	(Statistics) 35.08
	(Adj. )	(Adj. )	(Adj. )

1. Chase Care	1881767028	0	0	0
2. Fidelity Health Care	1194898205	0	0	0
3. Good Shepherd	1114090206	0	0	0
4. Mid Wilshire	1528131612	0	0	0
5. Tustin Care	1336212455	0	0	0
6. Westlake Health Care	1326111402	0	0	0
7. Huntington Healthcare Center	1982773990	0	0	0
8. Royal Springs	1023181146	0	0	0
9. Villa Maria Elena Healthcare	1184793291	0	0	0
10. Golden Cross Healthcare of Fresno	1235208349	0	0	0
11.		0	0	0
12.		0	0	0
13.		0	0	0
14.		0	0	0
15.		0	0	0
16.		0	0	0
17.		0	0	0
18.		0	0	0
19.		0	0	0
20.		0	0	0

SUBTOTAL (LINES 1 THROUGH 20)

0	0	0
---	---	---

OTHER COMPONENTS

21. Laurel Place	Not Applicable	0	0	0
22.		0	0	0
23.		0	0	0
24.		0	0	0
25.		0	0	0
26.		0	0	0
27.		0	0	0
28.		0	0	0
29.		0	0	0
30.		0	0	0
31.		0	0	0
32.		0	0	0
33.		0	0	0
34.		0	0	0
35.		0	0	0

SUBTOTAL (LINES 21 THROUGH 35)

0	0	0
---	---	---

GRAND TOTAL

0	0	0
---	---	---

TOTAL STATISTICS

0	0	0
---	---	---

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN  
COMPONENTS STATISTICS - NON-CAPITAL RELATED

HOME OFFICE NAME:  
JPH CONSULTING, INC.

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

HEALTH CARE FACILITIES

PROVIDER			
NPI	(Statistics) 35.06	(Statistics) 35.07	(Statistics) 35.08
	(Adj. )	(Adj. )	(Adj. )
COST TO BE ALLOCATED (FROM SCHEDULE 8)	\$0	\$0	\$0
UNIT COST MULTIPLIER	0.000000	0.000000	0.000000

DIRECT ALLOCATION OF CAPITAL COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:  
JPH CONSULTING, INC.

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

HEALTH CARE FACILITIES

PROVIDER NPI	REPORTED TOTAL (SCH. E)	(Adj. )	AUDITED TOTAL				
1. Chase Care	1881767028	\$0	\$0	\$0	\$0	\$0	\$0
2. Fidelity Health Care	1194898205	0	0	0	0	0	0
3. Good Shepherd	1114090206	0	0	0	0	0	0
4. Mid Wilshire	1528131612	0	0	0	0	0	0
5. Tustin Care	1336212455	0	0	0	0	0	0
6. Westlake Health Care	1326111402	0	0	0	0	0	0
7. Huntington Healthcare Center	1982773990	0	0	0	0	0	0
8. Royal Springs	1023181146	0	0	0	0	0	0
9. Villa Maria Elena Healthcare	1184793291	0	0	0	0	0	0
10. Golden Cross Healthcare of Fresno	1235208349	0	0	0	0	0	0
11.		0	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
19.		0	0	0	0	0	0
20.		0	0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

OTHER COMPONENTS

21. Laurel Place	Not Applicable	\$0	\$0	\$0	\$0	\$0	\$0
22.		0	0	0	0	0	0
23.		0	0	0	0	0	0
24.		0	0	0	0	0	0
25.		0	0	0	0	0	0
26.		0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
34.		0	0	0	0	0	0
35.		0	0	0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GRAND TOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

DIRECT ALLOCATION OF NON-CAPITAL COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:  
JPH CONSULTING, INC.

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

<u>HEALTH CARE FACILITIES</u>		PROVIDER NPI	(Adj. )	AUDITED TOTAL					
1.	Chase Care	1881767028	\$0	\$0	\$0	\$0	\$0	\$0	\$18,513
2.	Fidelity Health Care	1194898205	0	0	0	0	0	0	0
3.	Good Shepherd	1114090206	0	0	0	0	0	0	10,711
4.	Mid Wilshire	1528131612	0	0	0	0	0	0	15,126
5.	Tustin Care	1336212455	0	0	0	0	0	0	20,749
6.	Westlake Health Care	1326111402	0	0	0	0	0	0	54,627
7.	Huntington Healthcare Center	1982773990	0	0	0	0	0	0	19,196
8.	Royal Springs	1023181146	0	0	0	0	0	0	8,070
9.	Villa Maria Elena Healthcare	1184793291	0	0	0	0	0	0	0
10.	Golden Cross Healthcare of Fresno	1235208349	0	0	0	0	0	0	0
11.			0	0	0	0	0	0	0
12.			0	0	0	0	0	0	0
13.			0	0	0	0	0	0	0
14.			0	0	0	0	0	0	0
15.			0	0	0	0	0	0	0
16.			0	0	0	0	0	0	0
17.			0	0	0	0	0	0	0
18.			0	0	0	0	0	0	0
19.			0	0	0	0	0	0	0
20.			0	0	0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$146,992</b>
<b><u>OTHER COMPONENTS</u></b>									
21.	Laurel Place	Not Applicable	0	0	0	0	0	0	1,719
22.			0	0	0	0	0	0	0
23.			0	0	0	0	0	0	0
24.			0	0	0	0	0	0	0
25.			0	0	0	0	0	0	0
26.			0	0	0	0	0	0	0
27.			0	0	0	0	0	0	0
28.			0	0	0	0	0	0	0
29.			0	0	0	0	0	0	0
30.			0	0	0	0	0	0	0
31.			0	0	0	0	0	0	0
32.			0	0	0	0	0	0	0
33.			0	0	0	0	0	0	0
34.			0	0	0	0	0	0	0
35.			0	0	0	0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,719</b>
<b>GRAND TOTAL</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$148,711</b>

(To Schedule 3-1)

## TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:  
JPH CONSULTING, INC.FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

LINE NO.	COST CENTER DESCRIPTION	REPORTED FUNCTIONAL COSTS (SCH. B, COL 7)	ADJ. NO.	ADJUSTMENT AMOUNT(S)	AUDITED FUNCTIONAL COSTS
<b>CAPITAL-RELATED COSTS - OLD</b>					
1.00	Old Cap. Rel. Costs - Bldg & Fixtures	\$0		\$0	\$0
1.01	Int. Exp. - Old Cap. Bldg & Fixtures	0		0	0
2.00	Old Cap. Rel. Costs - Movable Equipment	0		0	0
2.01	Int. Exp. - Old Cap. Movable Equipment	0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>CAPITAL-RELATED COSTS - NEW</b>					
4.00	New Cap. Rel. Costs - Bldg & Fixtures	\$0		\$0	\$0
4.01	Int. Exp. - New Cap. Bldg & Fixtures	0		0	0
5.00	New Cap. Rel. Costs - Movable Equipment	0		0	0
5.01	Int. Exp. - New Cap. Movable Equipment	0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>OTHER CAPITAL RELATED COSTS</b>					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Other Than	0		0	0
9.00		0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>NON-CAPITAL RELATED COSTS</b>					
11.00	Salaries of Officers	\$0		\$0	\$0
12.00	Salaries & Wages of Others	0		0	0
13.00	Payroll Taxes	0		0	0
14.00	Employee Benefits - Payroll Related	0		0	0
15.00	Employee Benefits - Non-Payroll Related	0		0	0
16.00	Profit Sharing/Pension Plans	0		0	0
17.00	Legal Fees	0		0	0
18.00	Auditing & Accounting Fees	0		0	0
19.00	Utilities	0		0	0
20.00	Communications	0		0	0
21.00	Travel & Entertainment	0		0	0
22.00	Transportation	0		0	0
23.00	Cleaning Office & Administrative Supplies	0		0	0
24.00	Minor Equipment Expensed	0		0	0
25.00	Repairs & Maintenance	0		0	0
26.00	Dues & Subscriptions	0		0	0
27.00	Contributions	0		0	0
28.00	Insurance Premiums - Non-Capital Related	0		0	0
29.00	Taxes/Licenses - Non-Capital Related	0		0	0
30.00	Interest Expense	0		0	0
31.00	Other - Administrative Expense	0		0	0
32.00	Other - Depreciation	0		0	0
33.00	Other - Leases & Rental	0		0	0
34.00	Other - Loan Costs	0		0	0
35.00	Other Penalty	0		0	0
35.01		0		0	0
35.02		0		0	0
35.03		0		0	0
35.04		0		0	0
35.05		0		0	0
35.06		0		0	0
35.07		0		0	0
35.08		0		0	0
36.00	SUBTOTAL (sum of lines 11 through 35.08)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
37.00	TOTAL ALLOWABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
(To Sch. 6, 6-1)					
38.00	NONREIMBURSABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>TOTAL EXPENSES</b>		<u>\$0</u>		<u>\$0</u>	<u>\$0</u>

REPORTED HOME OFFICE COSTS

HOME OFFICE NAME:  
ABC HOME OFFICE

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT ALLOCATION		FUNCTIONAL ALLOCATION		POOLED ALLOCATION		TOTAL ALLOCATION HOME OFFICE COSTS	
		FROM	TO	CAPITAL RELATED COSTS (SCH. E)	NON-CAPITAL RELATED COSTS (SCH. E-1)	CAPITAL RELATED COSTS (SCH. F)	NON-CAPITAL RELATED COSTS (SCH. F-1)	CAPITAL RELATED COSTS (SCH. G)	NON-CAPITAL RELATED COSTS (SCH. G)		
<b>HEALTH CARE FACILITIES</b>											
1.	Chase Care	1881767028	01/01/12	12/31/12				\$112,874	482,528	\$595,402	
2.	Fidelity Health Care	1194898205	01/01/12	12/31/12				30,248	129,307	159,555	
3.	Good Shepherd	1114090206	01/01/12	12/31/12				19,867	84,929	104,796	
4.	Mid Wilshire	1528131612	01/01/12	12/31/12				31,088	132,899	163,987	
5.	Tustin Care	1336212455	01/01/12	12/31/12				16,257	69,494	85,751	
6.	Westlake Health Care	1326111402	01/01/12	12/31/12				53,389	228,232	281,621	
7.	Huntington Healthcare Center	1982773990	01/01/12	12/31/12				32,171	137,530	169,701	
8.	Royal Springs	1023181146	01/01/12	12/31/12				114,230	488,322	602,552	
9.	Villa Maria Elena Healthcare	1184793291	01/01/12	12/31/12				36,212	154,804	191,016	
10.	Golden Cross Healthcare of Fresno	1235208349	01/01/12	12/31/12				28,037	119,859	147,896	
11.										0	
12.										0	
13.										0	
14.										0	
15.										0	
16.										0	
17.										0	
18.										0	
19.										0	
20.										0	
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>					\$0	\$0	\$0	\$0	\$474,373	\$2,027,904	\$2,502,277
<b>OTHER COMPONENTS</b>											
21.	Laurel Place	Not Applicable	01/01/12	12/31/12				\$2,936	\$12,555	\$15,491	
22.										0	
23.										0	
24.										0	
25.										0	
26.										0	
27.										0	
28.										0	
29.										0	
30.										0	
31.										0	
32.										0	
33.										0	
34.										0	
35.										0	
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>					\$0	\$0	\$0	\$0	\$2,936	\$12,555	\$15,491
<b>GRAND TOTAL</b>					\$0	\$0	\$0	\$0	\$477,309	\$2,040,459	\$2,517,768

(To Sch. 2, Col. 1)

Provider Name							Fiscal Period			Provider NPI		Adjustments
JPH CONSULTING, INC.							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			NOT APPLICABLE		27
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	Page or Schedule	Line	Col.	Sch.	Line	Col						
	CMS-0287-05						<u>MEMORANDUM ADJUSTMENT</u>					
1							Fresno Healthcare which was reported and included as a health care facility on the cost report will be identified as Golden Cross Healthcare of Fresno since this is the facility's doing business as name. This was done in accordance with CMS Pub. 15-2, Section 1000					

Provider Name							Fiscal Period	Provider NPI	Adjustments	
JPH CONSULTING, INC.							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	NOT APPLICABLE	27	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	Page or Schedule	Line	Col.	Sch.	Line	Col.				
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>										
2	B	1	8	8	1	N/A	Old Capital Related Costs - Building and Fixtures	\$438,387	(\$89,008)	\$349,379 *
	B	8	8	8	8	N/A	Taxes and Licenses - Other Than To reverse a portion of the provider's reclassification of property taxes since Lee Hospital expenses were eliminated. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	89,008	89,008 *
3	B	1	8	8	1	N/A	Old Capital Related Costs - Building and Fixtures	* \$349,379	(\$22,212)	\$327,167 *
	B	7	8	8	7	N/A	Insurance Premiums To reverse a portion of the provider's reclassification of insurance expense since Lee Hospital expenses were eliminated. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	22,212	22,212 *
4	B	1	8	8	1	N/A	Old Capital Related Costs - Buildings and Fixtures	* \$327,167	\$7,738	\$334,905 *
	B	28	8	8	28	N/A	Insurance Premiums - Non-Capital Related To reclassify property related insurance expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	21,357	(7,738)	13,619 *
5	B	28	8	8	28	N/A	Insurance Premiums - Non-Capital Related	* \$13,619	(\$13,595)	\$24
	B	Not Reported		7-1	1	1	Chase Care	0	2,046	2,046
	B	Not Reported		7-1	7	1	Huntington Healthcare Center	0	1,760	1,760
	B	Not Reported		7-1	8	1	Royal Springs	0	8,070	8,070
	B	Not Reported		7-1	21	1	Laurel Place To reclassify auto insurance expense which was allocated via the pooled methodology to directly assign costs to the applicable chain components on Schedule 7-1. 42 CFR 413.17, 413.20 and 413.24 CMS Pub. 15-1, Sections 2150.3, 2300 and 2304	0	1,719	1,719

\*Balance carried forward from prior/to subsequent adjustments



Provider Name							Fiscal Period			Provider NPI		Adjustments
JPH CONSULTING, INC.							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			NOT APPLICABLE		27
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Cost Report			Audit Report								
	Page or Schedule	Line	Col.	Sch.	Line	Col.						
<b>ADJUSTMENTS TO REPORTED COSTS</b>												
7	B	7	8	8	7	N/A	Insurance Premiums	*	\$22,212	(\$22,212)	\$0	
	B	8	8	8	8	N/A	Taxes and Licenses - Other Than	*	89,008	(89,008)	0	
	B	18	8	8	18	N/A	Auditing and Accounting Fees		166,633	(2,000)	164,633 *	
	B	19	8	8	19	N/A	Utilities		24,369	(13,289)	11,080	
	B	20	8	8	20	N/A	Communications		33,145	(1,398)	31,747	
	B	23	8	8	23	N/A	Cleaning Office and Administrative Supplies		26,118	(109)	26,009	
	B	25	8	8	25	N/A	Repairs and Maintenance		9,988	(3,588)	6,400	
	B	26	8	8	26	N/A	Dues and Subscriptions		3,753	(295)	3,458	
	B	31	8	8	31	N/A	Other - Administrative Expense		462,371	(12,998)	449,373 *	
							To eliminate Lee Hospital expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3					
8	B	31	8	8	31	N/A	Other - Administrative Expense	*	\$449,373	(\$12,009)	\$437,364 *	
							To abate miscellaneous revenue against the related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613					
9	B	12	8	8	12	N/A	Salaries and Wages of Others	*	\$581,129	\$29,907	\$611,036 *	
	B	14	8	8	14	N/A	Employee Benefits - Payroll Related	*	140,877	2,043	142,920 *	
	B	21	8	8	21	N/A	Travel and Entertainment		22,956	1,000	23,956 *	
							To include total earnings and travel/mileage reimbursements booked to Villa Maria Elena Healthcare, Fidelity Health Care and Mid-Wilshire Health Care applicable to quality assurance nurses for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8					
10	B	12	8	8	12	N/A	Salaries and Wages of Others	*	\$611,036	\$47,327	\$658,363 *	
	B	14	8	8	14	N/A	Employee Benefits - Payroll Related	*	142,920	4,829	147,749 *	
							To include total earnings booked to Mid-Wilshire Health Care applicable to two employees who worked at the home office for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8					

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
JPH CONSULTING, INC.							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	NOT APPLICABLE	27		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	CMS-0287-05 Page or Schedule	Line	Col.	Sch.	Line	Col.					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
11	B	11	8	8	11	N/A	Salaries of Officers	\$283,141	(\$55,307)	\$227,834	
	B	14	8	8	14	N/A	Employee Benefits - Payroll Related * To eliminate earnings for a family member of the owners due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	147,749	(1,154)	146,595 *	
12	B	12	8	8	12	N/A	Salaries and Wages of Others *	\$658,363	(\$31,782)	\$626,581	
	B	14	8	8	14	N/A	Employee Benefits - Payroll Related *	146,595	(3,184)	143,411	
	B	21	8	8	21	N/A	Travel and Entertainment * To eliminate a portion of earnings and travel reimbursements for activities not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2136.2	23,956	(1,890)	22,066 *	
	B	1	8	8	1	N/A	Old Capital Related Costs - Building and Fixtures *	\$334,905			
13							To eliminate minor equipment and automobile depreciation 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)		(\$15,877)		
14							To adjust depreciation to agree with depreciation expense calculated based on the provider's schedule of fixed assets. 42 CFR 413.20, 413.24, 413.50 and 413.134 CMS Pub. 15-1, Sections 102, 2300, 2302 and 2304		(3,463)		
15							To eliminate rental/lease expenses paid to a related party. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1005, 1011.5, 2300 and 2304		<u>(300,000)</u> <u>(\$319,340)</u>	\$15,565 *	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
JPH CONSULTING, INC.							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	NOT APPLICABLE		27	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	CMS-0287-05 Page or Schedule	Line	Col.	Sch.	Line	Col.					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
16	B	1	8	8	1	N/A	Old Capital Related Costs - Building and Fixtures To reflect the proper accrual of property taxes applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub.15-1, Sections 2300 and 2302.1	*	\$15,565	\$19,274	\$34,839 *
17	B	1	8	8	1	N/A	Old Capital Related Costs - Building and Fixtures	*	\$34,839	\$24,869	\$59,708
	B	1.01	8	8	1.01	N/A	Interest Expense - Old Capital Building and Fixtures To include the cost of ownership in lieu of related party lease expenses. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1005, 1011.5, 2300 and 2304		0	96,922	96,922
	B	18	8	8	18	N/A	Auditing and Accounting Fees	*	\$164,633		
18							To eliminate prior years' accounting and auditing expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1 and 2304			(\$39,000)	
19							To eliminate accounting and auditing expense related to the preparation of the Medi-Cal cost report since the expense was already claimed. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			<u>(2,000)</u> <u>(\$41,000)</u>	\$123,633
	B	31	8	8	31	N/A	Other - Administrative Expense	*	\$437,364		
20							To eliminate prior years' consulting and management fees. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1 and 2304			(\$13,000)	
21							To eliminate finance charges 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)			<u>(66,000)</u> <u>(\$79,000)</u>	\$358,364 *

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
JPH CONSULTING, INC.							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			NOT APPLICABLE		27
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Cost Report			Audit Report								
	CMS-0287-05 Page or Schedule	Line	Col.	Sch.	Line	Col.						
<b>ADJUSTMENTS TO REPORTED COSTS</b>												
	B	31	8	8	31	N/A	Other - Administrative Expense	*	\$358,364			
22							To eliminate state income taxes 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2122.2B, 2300 and 2304			(\$53,068)		
23							To eliminate public relations/marketing expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3			(2,103) <u>(\$55,171)</u>	\$303,193	
24	B	27	8	8	27	N/A	Contributions To eliminate contribution/donation costs not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105		\$425	(\$425)	\$0	
25	B	21	8	8	21	N/A	Travel and Entertainment To eliminate travel/meal/entertainment expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3	*	\$22,066	(\$9,192)	\$12,874	
26	B	34	8	8	34	N/A	Other - Loan Costs To eliminate loan costs applicable to the financing proposal for the factoring of accounts receivable which was not reasonable, necessary, or prudent. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2100, 2102.1 and 2103		\$10,000	(\$10,000)	\$0	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name				Fiscal Period				Provider NPI		Adjustments
JPH CONSULTING, INC.				JANUARY 1, 2012 THROUGH DECEMBER 31, 2012				NOT APPLICABLE		27
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	CMS-0287-05 Page or Schedule	Line	Col.	Sch.	Line	Col.				
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>										
27	G	1	1	4	1	1	Chase Care (Total Cost)	19,864,521	347,760	20,212,281
	G	4	1	4	4	1	Mid Wilshire	5,471,116	550	5,471,666
	G	5	1	4	5	1	Tustin Care	2,860,933	34,036	2,894,969
	G	6	1	4	6	1	Westlake Health Care	9,395,802	1,612	9,397,414
	G	8	1	4	8	1	Royal Springs	20,103,126	2,066	20,105,192
	G	19	1	4	21	1	Laurel Place	516,870	4,063	520,933
	G	34	1	4	N/A	1	Grand Total	84,001,036	390,087	84,391,123
							To adjust the pooled allocation statistic to agree with the profit and loss statements for proper home office cost allocation. 42 CFR 413.17, 413.20 and 413.24 CMS Pub. 15-1, Sections 2150.3, 2300, and 2304			