

**REPORT  
ON THE  
RATE SETTING AUDIT**

**APPLE VALLEY CHRISTIAN CARE CENTER  
APPLE VALLEY, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1215908090**

**FISCAL PERIOD ENDED  
JUNE 30, 2012**

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

**Section Chief: Julio M. Cueto  
Audit Supervisor: Bina Matani  
Auditor: Mandy Ho**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

February 14, 2014

Administrator  
Apple Valley Christian Care Center  
11959 Apple Valley Road  
Apple Valley, CA 92308

APPLE VALLEY CHRISTIAN CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1215908090  
FISCAL PERIOD ENDED JUNE 30, 2012

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$37,527, which resulted from Medi-Cal overpayments

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

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

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

Chief  
Department of Health Care Services  
Office of Administrative Hearings and Appeals  
1029 J Street, Suite 200  
Sacramento, CA 95814  
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

**United States Postal Service (USPS)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
PO Box 997413  
Sacramento, CA 95899

**Courier (UPS, FedEx, etc.)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
1501 Capitol Avenue, Suite 71.5001  
Sacramento, CA 95814  
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

Administrator  
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If you have questions regarding this report, you may call the Audits Section—Rancho Cucamonga at (909) 481-3420.

Original Signed By

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

Certified

cc: Ella Pipo, Accountant  
North Shore Management  
19600 Fairchild Road, Suite 290  
Irvine, CA 92612

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

## Provider Name:

APPLE VALLEY CHRISTIAN CARE CENTER

## Fiscal Period:

JULY 1, 2011 THROUGH JUNE 30, 2012

## NPI:

1215908090

## OSHPD Facility No.:

206364080

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	\$ 2,675,970	\$ 82.66
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,077,816	\$ 33.29
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,116,054	\$ 34.47
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 620,255	\$ 19.16
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 23,054	\$ 0.71
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 133,157	\$ 4.11
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 200,067	\$ 6.18
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,099,157	\$ 33.95
11	Cost of Routine Service/Audited Total Costs	\$ 7,004,111	\$ 6,945,529	\$ 214.54
12	Total Patient Days (Adj )	32,374	32,374	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 216.35	\$ 214.54	
14	Overpayments (Adj 5)	\$ 0	\$ (37,527)	
15	Medi-Cal Days (Adj 4)	17,257	17,259	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
21	Medi-Cal Days (Adj )	0	0	
<b>MENTALLY DISORDERED CARE</b>				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj )	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj )	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj )	\$ 0	\$ 0	
30	Medi-Cal Days (Adj )	0	0	
<b>SUBACUTE CARE</b>				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

## Provider Name:

APPLE VALLEY CHRISTIAN CARE CENTER

## Fiscal Period:

JULY 1, 2011 THROUGH JUNE 30, 2012

## NPI:

1215908090

## OSHPD Facility No.:

206364080

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

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
APPLE VALLEY CHRISTIAN CARE CENTER

**Fiscal Period:**  
JULY 1, 2011 THROUGH JUNE 30, 2012

**NPI:**  
1215908090

**OSHPD Facility No.:**  
206364080

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 95,758	\$ 95,758		
160	Activities	154,852		\$ 154,852	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	2,425,360	95,758	154,852	2,675,970 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,675,970</b>	<b>\$ 95,758</b>	<b>\$ 154,852</b>	<b>\$ 2,675,970</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
APPLE VALLEY CHRISTIAN CARE CENTER

NPI:  
1215908090

OSHPD Facility Number:  
206364080

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 157,526	\$ 157,526										
010	Housekeeping	200,492	0	\$ 200,492									
060	Laundry and Linen	122,384	3,568	4,541	\$ 130,493								
065	Dietary	282,817	7,225	9,196	0	\$ 299,238							
155	Social Services	N/A	3,092	3,936	0	0	\$ 7,028						
160	Activities	N/A	0	0	0	0	0	\$ 0					
165	Administration	N/A	10,050	12,791	0	0	0	0		\$ 22,841	\$ 22,841		
166	Medical Records	372,934	1,308	1,665	0	0	0	0		375,907		\$ 375,907	
170	Inservice Education - Nursing	78,657	0	0	0	0	0	0	\$ 78,657				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,918	2,441	0	0	0	0	0	4,359	74	1,226	\$ 5,659
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	118	1,949	2,067
080	Physical Therapy		4,995	6,358	0	0	0	0	0	11,353	2,306	37,956	51,615
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,249	1,589	0	0	0	0	0	2,838	2,265	37,272	42,375
083	Speech Pathology		1,249	1,589	0	0	0	0	0	2,838	63	1,030	3,930
085	Pharmacy		0	0	0	0	0	0	0	0	1,199	19,733	20,932
090	Laboratory		0	0	0	0	0	0	0	0	169	2,789	2,958
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	127	2,094	2,221
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		120,969	153,964	130,493	299,238	7,028	0	78,657	790,349	16,466	271,000	1,077,816 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		1,903	2,422	0	0	0	0	0	4,325	52	859	5,236
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,214,810	\$ 157,526	\$ 200,492	\$ 130,493	\$ 299,238	\$ 7,028	\$ 0	\$ 78,657	\$ 816,062	\$ 22,841	\$ 375,907	\$ 1,214,810

(To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
APPLE VALLEY CHRISTIAN CARE CENTER

NPI:  
1215908090

OSHPD Facility Number:  
206364080

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 294,510	\$ 294,510										
010	Housekeeping	1,080	0	\$ 1,080									
060	Laundry and Linen	2,948	6,671	24	\$ 9,643								
065	Dietary	266,678	13,508	50	0	\$ 280,236							
155	Social Services	0	5,781	21	0	0	\$ 5,802						
160	Activities	52,853	0	0	0	0	0	\$ 52,853					
165	Administration	N/A	18,789	69	0	0	0	0		\$ 18,858	\$ 18,858		
166	Medical Records	81,670	2,446	9	0	0	0	0		84,125		\$ 84,125	
170	Inservice Education - Nursing	11,280	0	0	0	0	0	0	\$ 11,280				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	6,768	3,585	13	0	0	0	0	0	10,367	62	274	\$ 10,703
077	Specialized Support Surfaces	36,623	0	0	0	0	0	0	0	36,623	98	436	37,157
080	Physical Therapy	670,918	9,339	34	0	0	0	0	0	680,291	1,904	8,494	690,690
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	689,860	2,335	9	0	0	0	0	0	692,203	1,870	8,341	702,414
083	Speech Pathology	8,751	2,335	9	0	0	0	0	0	11,094	52	230	11,376
085	Pharmacy	370,843	0	0	0	0	0	0	0	370,843	990	4,416	376,249
090	Laboratory	52,408	0	0	0	0	0	0	0	52,408	140	624	53,172
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	39,345	0	0	0	0	0	0	0	39,345	105	469	39,919
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	455,004	226,163	829	9,643	280,236	5,802	52,853	11,280	1,041,811	13,595	60,648	1,116,054 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	3,558	13	0	0	0	0	0	3,571	43	192	3,806
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 3,041,539</b>	<b>\$ 294,510</b>	<b>\$ 1,080</b>	<b>\$ 9,643</b>	<b>\$ 280,236</b>	<b>\$ 5,802</b>	<b>\$ 52,853</b>	<b>\$ 11,280</b>	<b>\$ 2,938,556</b>	<b>\$ 18,858</b>	<b>\$ 84,125</b>	<b>\$ 3,041,539</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
APPLE VALLEY CHRISTIAN CARE CENTER

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:  
1215908090

OSHPD Facility Number:  
206364080

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 683,056	100%							
	Property Tax (line 40)	0	0%	\$ 683,056						
005	Plant Operations and Maintenance			0	\$ 0					
010	Housekeeping			0	0	\$ 0				
060	Laundry and Linen			15,471	0	0	\$ 15,471			
065	Dietary			31,329	0	0	0	\$ 31,329		
155	Social Services			13,408	0	0	0	0	\$ 13,408	
160	Activities			0	0	0	0	0	0	\$ 0
165	Administration			43,577	0	0	0	0	0	0
166	Medical Records			5,673	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			8,316	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			21,660	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,415	0	0	0	0	0	0
083	Speech Pathology			5,415	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute 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			524,540	0	0	15,471	31,329	13,408	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			8,251	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 683,056</b>	<b>100%</b>	<b>\$ 683,056</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 15,471</b>	<b>\$ 31,329</b>	<b>\$ 13,408</b>	<b>\$ 0</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
APPLE VALLEY CHRISTIAN CARE CENTER

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:  
1215908090

OSHPD Facility Number:  
206364080

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 100% Of Total	Property Tax 0% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 683,056	100%							
	Property Tax (line 40)	0	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 43,577	\$ 43,577				
166	Medical Records				5,673		\$ 5,673			
170	Inservice Education - Nursing			\$ 0						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	8,316	142	19	\$ 8,476	\$ 8,476	\$ 0
077	Specialized Support Surfaces			0	0	226	29	255	255	0
080	Physical Therapy			0	21,660	4,400	573	26,633	26,633	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	5,415	4,321	562	10,298	10,298	0
083	Speech Pathology			0	5,415	119	16	5,550	5,550	0
085	Pharmacy			0	0	2,288	298	2,585	2,585	0
090	Laboratory			0	0	323	42	365	365	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	243	32	274	274	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			0	584,749	31,416	4,090	620,255	620,255	0*
110	Intermediate Care			0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0*
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	8,251	100	13	8,364	8,364	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 683,056	100%	\$ 0	\$ 633,806	\$ 43,577	\$ 5,673	\$ 683,056	\$ 683,056	\$ 0

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
APPLE VALLEY CHRISTIAN CARE CENTER

NPI:  
1215908090

OSHPD Facility Number:  
206364080

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

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. 76% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 14% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 102,572												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,422,082												
	Total Costs Allocable as Administration	1,524,654	76%											
167	CDPH Licensing Fees	31,978	2%											
168	Professional Liability Insurance	184,704	9%											
169	Quality Assurance Fees	277,515	14%											
174	Caregiver Training	0	0%											
	Total	2,018,851	100%						\$ 2,018,851					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 0	\$ 4,359	\$ 10,367	\$ 8,316	\$ 23,041	6,585	\$ 4,973	\$ 104	\$ 602	\$ 905	\$ 0
077	Specialized Support Surfaces			0	0	36,623	0	36,623	10,466	7,904	166	958	1,439	0
080	Physical Therapy			0	11,353	680,291	21,660	713,304	203,847	153,947	3,229	18,650	28,021	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	2,838	692,203	5,415	700,456	200,175	151,174	3,171	18,314	27,516	0
083	Speech Pathology			0	2,838	11,094	5,415	19,347	5,529	4,176	88	506	760	0
085	Pharmacy			0	0	370,843	0	370,843	105,979	80,036	1,679	9,696	14,568	0
090	Laboratory			0	0	52,408	0	52,408	14,977	11,311	237	1,370	2,059	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	39,345	0	39,345	11,244	8,492	178	1,029	1,546	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			2,675,970	790,349	1,041,811	584,749	5,092,879	1,455,435	1,099,157	23,054	133,157	200,067	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	4,325	3,571	8,251	16,147	4,614	3,485	73	422	634	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 2,018,851		\$ 2,675,970	\$ 816,062	\$ 2,938,556	\$ 633,806	\$ 7,064,394	\$ 2,018,851					
	Total Administrative Costs							\$ 2,018,851		\$ 1,524,654	\$ 31,978	\$ 184,704	\$ 277,515	\$ 0
	Unit Cost Multiplier							0.28577837						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 398,748	\$ 102,983	\$ 49,250	\$ 550,981						
	<b>TOTAL FACILITY COSTS</b>							\$ 9,634,226						

(To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
APPLE VALLEY CHRISTIAN CARE CENTER

NPI:  
1215908090

OSHPD Facility Number:  
206364080

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 1)	Plant Ops (SQ FT) 5 (Adj 1)	Hskpng (SQ FT) 10 (Adj 1)	Laundry (LBS) 60 (Adj 2)	Dietary (MEALS) 65 (Adj 3)	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	480	480	480							
065	Dietary	972	972	972							
155	Social Services	416	416	416							
160	Activities										
165	Administration	1,352	1,352	1,352							
166	Medical Records	176	176	176							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	258	258	258						23,041	23,041
077	Specialized Support Surfaces									36,623	36,623
080	Physical Therapy	672	672	672						713,304	713,304
081	Respiratory Therapy									0	0
082	Occupational Therapy	168	168	168						700,456	700,456
083	Speech Pathology	168	168	168						19,347	19,347
085	Pharmacy									370,843	370,843
090	Laboratory									52,408	52,408
095	Home Health Services									0	0
100	Other Ancillary Services									39,345	39,345
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	16,274	16,274	16,274	250,294	97,122	2,880,364	2,880,364	2,880,364	5,092,879	5,092,879
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	256	256	256						16,147	16,147
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	21,192	21,192	21,192	250,294	97,122	2,880,364	2,880,364	2,880,364	7,064,394	7,064,394
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 95,758 0.033245104	\$ 154,852 0.053761261			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 157,526 7.43327671	\$ 200,492 9.46073990	\$ 130,493 0.52135939	\$ 299,238 3.08105253	\$ 7,028 0.00243994	\$ - 0.00000000	\$ 78,657 0.02730801	\$ 22,841 0.00323322	\$ 375,907 0.05321155
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 294,510 13.89722537	\$ 1,080 0.05096263	\$ 9,643 0.03852721	\$ 280,236 2.88539815	\$ 5,802 0.00201448	\$ 52,853 0.01834942	\$ 11,280 0.00391617	\$ 18,858 0.00266944	\$ 84,125 0.01190829
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 683,056 32.23178558	\$ - 0.00000000	\$ - 0.00000000	\$ 15,471 0.06181234	\$ 31,329 0.32257671	\$ 13,408 0.00465511	\$ - 0.00000000	\$ - 0.00000000	\$ 43,577 0.00616859	\$ 5,673 0.00080301

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
APPLE VALLEY CHRISTIAN CARE CENTER

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:  
1215908090

OSHPD Facility Number:  
206364080

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	\$ 6,960	\$ 0	\$ 6,960	(Sch 3)
005	.20-.39	Fringe Benefits	6200	1,809	0	1,809	(Sch 3)
005	.79	Agency Staff	6200	148,757	0	148,757	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	294,510	0	294,510	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 452,036	\$ 0	\$ 452,036	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 210	\$ 0	\$ 210	(Sch 3)
010	.20-.39	Fringe Benefits	6300	55	0	55	(Sch 3)
010	.79	Agency Staff	6300	200,227	0	200,227	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	1,080	0	1,080	(Sch 4)
010		Housekeeping - Total	6300	\$ 201,572	\$ 0	\$ 201,572	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 231,474	\$ 0	\$ 231,474	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	9,247	0	9,247	(Sch 5)
025		Depreciation: Equipment	7140	34,190	0	34,190	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300		0	0	(Sch 5)
045		Property Insurance	7400	102,572	0	102,572	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	408,145	0	408,145	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,439,236	\$ 0	\$ 1,439,236	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 707	\$ 0	\$ 707	(Sch 3)
060	.20-.39	Fringe Benefits	6400	185	0	185	(Sch 3)
060	.79	Agency Staff	6400	121,492	0	121,492	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	2,948	0	2,948	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 125,332	\$ 0	\$ 125,332	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 213,347	\$ 0	\$ 213,347	(Sch 3)
065	.20-.39	Fringe Benefits	6500	55,470	0	55,470	(Sch 3)
065	.79	Agency Staff	6500	14,000	0	14,000	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	266,678	0	266,678	(Sch 4)
065		Dietary - Total	6500	\$ 549,495	\$ 0	\$ 549,495	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	6,768	0	6,768	(Sch 4)
075		Patient Supplies - Total	8100	\$ 6,768	\$ 0	\$ 6,768	
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	36,623	0	36,623	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 36,623	\$ 0	\$ 36,623	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
APPLE VALLEY CHRISTIAN CARE CENTER

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:  
1215908090

OSHPD Facility Number:  
206364080

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$	0	\$ 0 (Sch 2)
080	.20-.39	Fringe Benefits	8200			0	0 (Sch 2)
080	.79	Agency Staff	8200			0	0 (Sch 2)
080	.40-.99	Other - Nonlabor	8200	670,918		0	670,918 (Sch 4)
080		Physical Therapy - Total	8200	\$ 670,918	\$	0	\$ 670,918
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$	0	\$ 0 (Sch 2)
081	.20-.39	Fringe Benefits	8220			0	0 (Sch 2)
081	.79	Agency Staff	8220			0	0 (Sch 2)
081	.40-.99	Other - Nonlabor	8220			0	0 (Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$	0	\$ 0
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$	0	\$ 0 (Sch 2)
082	.20-.39	Fringe Benefits	8250			0	0 (Sch 2)
082	.79	Agency Staff	8250			0	0 (Sch 2)
082	.40-.99	Other - Nonlabor	8250	689,860		0	689,860 (Sch 4)
082		Occupational Therapy - Total	8250	\$ 689,860	\$	0	\$ 689,860
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$	0	\$ 0 (Sch 2)
083	.20-.39	Fringe Benefits	8280			0	0 (Sch 2)
083	.79	Agency Staff	8280			0	0 (Sch 2)
083	.40-.99	Other - Nonlabor	8280	8,751		0	8,751 (Sch 4)
083		Speech Pathology - Total	8280	\$ 8,751	\$	0	\$ 8,751
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	370,843		0	370,843 (Sch 4)
085		Pharmacy - Total	8300	\$ 370,843	\$	0	\$ 370,843
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	52,408		0	52,408 (Sch 4)
090		Laboratory - Total	8400	\$ 52,408	\$	0	\$ 52,408
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	39,345		0	39,345 (Sch 4)
100		Other Ancillary Services - Total	8900	\$ 39,345	\$	0	\$ 39,345

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
APPLE VALLEY CHRISTIAN CARE CENTER

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:  
1215908090

OSHPD Facility Number:  
206364080

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		\$ 1,875,516	\$ 0	\$ 1,875,516	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,915,002	\$ 0	\$ 1,915,002	(Sch 2)
105	.20-.39	Fringe Benefits	6110	510,358	0	510,358	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	455,004	0	455,004	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,880,364	\$ 0	\$ 2,880,364	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
APPLE VALLEY CHRISTIAN CARE CENTER

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:  
1215908090

OSHPD Facility Number:  
206364080

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
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
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
		<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
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900		0	0
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
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
146		<b>Subtotal 105 - 145</b>		\$ 2,880,364	\$ 0	\$ 2,880,364
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 75,999	\$ 0	\$ 75,999
155	.20-.39	Fringe Benefits	6600	19,759	0	19,759
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600		0	0
155		Social Services - Total	6600	\$ 95,758	\$ 0	\$ 95,758

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
APPLE VALLEY CHRISTIAN CARE CENTER

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:  
1215908090

OSHPD Facility Number:  
206364080

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	\$ 122,899	\$ 0	\$ 122,899	(Sch 2)
160	.20-.39	Fringe Benefits	6700	31,953	0	31,953	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	52,853	0	52,853	(Sch 4)
160		Activities - Total	6700	\$ 207,705	\$ 0	\$ 207,705	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 215,903	\$ 0	\$ 215,903	(Sch 6)
165	.20-.39	Fringe Benefits	6900	56,135	0	56,135	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,150,044	0	1,150,044	(Sch 6)
165		Administration - Total	6900	\$ 1,422,082	\$ 0	\$ 1,422,082	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 295,980	\$ 0	\$ 295,980	(Sch 3)
166	.20-.39	Fringe Benefits	6900	76,954	0	76,954	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	81,670	0	81,670	(Sch 4)
166		Medical Records - Total	6900	\$ 454,604	\$ 0	\$ 454,604	
167		CDPH Licensing Fees	6900	\$ 31,978	\$ 0	\$ 31,978	(Sch 6)
168		Professional Liability Insurance	6900	\$ 184,704	\$ 0	\$ 184,704	(Sch 6)
169		Quality Assurance Fees	6900	\$ 277,515	\$ 0	\$ 277,515	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 62,426	\$ 0	\$ 62,426	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,231	0	16,231	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	11,280	0	11,280	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 89,937	\$ 0	\$ 89,937	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 2,764,283	\$ 0	\$ 2,764,283	
200		<b>Total</b>		\$ 9,634,226	\$ 0	\$ 9,634,226	

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









Provider Name							Fiscal Period	NPI	Adjustments	
APPLE VALLEY CHRISTIAN CARE CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012	1215908090	5	
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 REPORTED STATISTICS</u></b>										
1	10.7	060	1,2,3	7	060		Laundry and Linen (Square Feet)	0	480	480
	10.7	065	1,2,3	7	065		Dietary	0	972	972
	10.7	075	1,2,3	7	075		Patient Supplies	0	258	258
	10.7	080	1,2,3	7	080		Physical Therapy	0	672	672
	10.7	082	1,2,3	7	082		Occupational Therapy	0	168	168
	10.7	083	1,2,3	7	083		Speech Pathology	0	168	168
	10.7	105	1,2,3	7	105		Skilled Nursing Care	0	16,274	16,274
	10.7	140	1,2,3	7	140		Beauty and Barber	0	256	256
	10.7	155	1,2,3	7	155		Social Services	0	416	416
	10.7	165	1,2,3	7	165		Administration	0	1,352	1,352
	10.7	166	1,2,3	7	166		Medical Records	0	176	176
	10.7	175	1,2,3	7	N/A		Total Statistics - Square Feet	0	21,192	21,192
							To include square footage statistics to agree with the prior year audited square footage. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			
2	10.7	105	4	7	105		Skilled Nursing Care (Pounds of Laundry)	0	250,294	250,294
	10.7	175	4	7	N/A		Total Statistics - Pounds of Laundry	0	250,294	250,294
							To establish pounds of laundry statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			
3	10.7	105	5	7	105		Skilled Nursing Care (Meals Served)	0	97,122	97,122
	10.7	175	5	7	N/A		Total Statistics - Meals Served	0	97,122	97,122
							To establish meals served statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period	NPI		Adjustments
APPLE VALLEY CHRISTIAN CARE CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012	1215908090		5
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
4	4.1	5	2	1	15	Medi-Cal Days of Service - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: July 1, 2011 through June 30, 2012 Payment Period: July 1, 2011 through October 13, 2013 Report Date: October 23, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51511	17,257	2	17,259	

Provider Name							Fiscal Period			NPI		Adjustments
APPLE VALLEY CHRISTIAN CARE CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012			1215908090		5
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>ADJUSTMENT TO OTHER MATTERS</u></b>												
5	Not Reportec			1	14		Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$0	\$37,527	\$37,527