

**REPORT  
ON THE  
RATE SETTING AUDIT**

**CHINO VALLEY HEALTH CARE CENTER  
POMONA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1558441022**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2012**

**Audit Section – Gardena  
Financial Audits Branch  
Audits and Investigations  
Department of Health Care Services**

**Section Chief: Maria Delgado  
Audit Supervisor: Cyrus Lam  
Auditor: Xuan Wang**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 9, 2014

Juanita Orquia, Administrator  
Chino Valley Health Care Center  
2351 South Towne Avenue  
Pomona, CA 91766

CHINO VALLEY HEALTH CARE CENTER  
NATIONAL PROVIDER IDENTIFIER: 1558441022  
FISCAL PERIOD ENDED: DECEMBER 31, 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 \$18,331, which resulted from Medi-Cal overpayments

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 Fee-For-Service Rates Development Division.

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

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

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

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

**United States Postal Service (USPS)**

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

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

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

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

If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

**Original Signed By:**

Maria Delgado, Chief  
Audits Section—Gardena  
Financial Audits Branch

Juanita Orquia  
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Certified

cc: Zaid Pervaiz  
Chief Financial Officer  
Longwood Management Corporation  
4032 Wilshire Boulevard, Suite 600  
Los Angeles, CA 90010

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

## Provider Name:

CHINO VALLEY HEALTH CARE CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1558441022

## OSHPD Facility No.:

206190790

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
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**SKILLED NURSING CARE**

1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$	N/A	\$	2,868,967	\$	77.84
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$	N/A	\$	680,050	\$	18.45
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$	N/A	\$	477,657	\$	12.96
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$	N/A	\$	48,192	\$	1.31
5	Property Taxes (Sch. 5, Ln. 105)	\$	N/A	\$	34,500	\$	0.94
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$	N/A	\$	21,085	\$	0.57
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$	N/A	\$	57,921	\$	1.57
8	Caregiver Training (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$	N/A	\$	364,306	\$	9.88
10	Cost of Administration (Sch. 6, Ln. 105)	\$	N/A	\$	634,875	\$	17.22
11	Cost of Routine Service/Audited Total Costs	\$	5,382,514	\$	5,187,554	\$	140.74
12	Total Patient Days (Adj 8)		36,854		36,858		
13	Cost Per Patient Day (Cost Divided by Days)	\$	146.05	\$	140.74		
14	Overpayments (Adj 10)	\$	0	\$	(18,331)		
15	Medi-Cal Days (Adj 9)		24,922		25,021		
16	Medi-Cal Managed Care Days (Adj )				0		

**INTERMEDIATE CARE**

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		

**MENTALLY DISORDERED CARE**

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		

**DEVELOPMENTALLY DISABLED CARE**

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		

**SUBACUTE CARE**

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:

CHINO VALLEY HEALTH CARE CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1558441022

## OSHPD Facility No.:

206190790

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:  
CHINO VALLEY HEALTH CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1558441022

OSHPD Facility No.:  
206190790

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	\$ 46,561	\$ 46,561		
160	Activities	114,957		\$ 114,957	
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	734,460	0	0	734,460
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	507,610	0	0	507,610
083	Speech Pathology	126,625	0	0	126,625
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	2,707,449	46,561	114,957	2,868,967 *
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>\$ 4,237,662</b>	<b>\$ 46,561</b>	<b>\$ 114,957</b>	<b>\$ 4,237,662</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
CHINO VALLEY HEALTH CARE CENTER

NPI:  
1558441022

OSHPD Facility Number:  
206190790

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 82,783	\$ 82,783										
010	Housekeeping	121,998	564	\$ 122,562									
060	Laundry and Linen	79,212	745	1,110	\$ 81,067								
065	Dietary	303,442	8,531	12,716	0	\$ 324,689							
155	Social Services	N/A	824	1,229	0	0	\$ 2,053						
160	Activities	N/A	2,176	3,244	0	0	0	\$ 5,420					
165	Administration	N/A	5,877	8,761	0	0	0	0		\$ 14,639	\$ 14,639		
166	Medical Records	91,017	1,258	1,875	0	0	0	0		94,150		\$ 94,150	
170	Inservice Education - Nursing	59,656	0	0	0	0	0	0	\$ 59,656				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,215	1,810	0	0	0	0	0	3,025	64	414	\$ 3,503
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,489	2,220	0	0	0	0	0	3,709	1,871	12,035	17,616
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,243	1,854	0	0	0	0	0	3,097	1,297	8,339	12,733
083	Speech Pathology		202	302	0	0	0	0	0	504	322	2,070	2,896
085	Pharmacy		4,489	6,692	0	0	0	0	0	11,182	831	5,345	17,357
090	Laboratory		0	0	0	0	0	0	0	0	65	419	484
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	62	398	460
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		53,042	79,068	81,067	324,689	2,053	5,420	59,656	604,993	10,100	64,957	680,050
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		1,128	1,681	0	0	0	0	0	2,809	27	172	3,008
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 738,108</b>	<b>\$ 82,783</b>	<b>\$ 122,562</b>	<b>\$ 81,067</b>	<b>\$ 324,689</b>	<b>\$ 2,053</b>	<b>\$ 5,420</b>	<b>\$ 59,656</b>	<b>\$ 629,319</b>	<b>\$ 14,639</b>	<b>\$ 94,150</b>	<b>\$ 738,108</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
CHINO VALLEY HEALTH CARE CENTER

NPI:  
1558441022

OSHPD Facility Number:  
206190790

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 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	\$ 164,220	\$ 164,220										
010	Housekeeping	32,540	1,119	\$ 33,659									
060	Laundry and Linen	17,800	1,477	305	\$ 19,582								
065	Dietary	179,886	16,923	3,492	0	\$ 200,301							
155	Social Services	0	1,635	337	0	0	\$ 1,972						
160	Activities	5,345	4,317	891	0	0	0	\$ 10,552					
165	Administration	N/A	11,659	2,406	0	0	0	0		\$ 14,065	\$ 14,065		
166	Medical Records	5,815	2,495	515	0	0	0	0		8,825		\$ 8,825	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ 0				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	18,220	2,409	497	0	0	0	0	0	21,127	62	39	\$ 21,227
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	2,954	610	0	0	0	0	0	3,564	1,798	1,128	6,490
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	2,467	509	0	0	0	0	0	2,976	1,246	782	5,003
083	Speech Pathology	0	402	83	0	0	0	0	0	484	309	194	988
085	Pharmacy	302,957	8,906	1,838	0	0	0	0	0	313,701	798	501	315,000
090	Laboratory	25,902	0	0	0	0	0	0	0	25,902	63	39	26,004
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	24,617	0	0	0	0	0	0	0	24,617	60	37	24,714
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	102,522	105,221	21,714	19,582	200,301	1,972	10,552	0	461,864	9,704	6,089	477,657 *
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	3,802	2,237	462	0	0	0	0	0	6,501	26	16	6,543
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 883,626</b>	<b>\$ 164,220</b>	<b>\$ 33,659</b>	<b>\$ 19,582</b>	<b>\$ 200,301</b>	<b>\$ 1,972</b>	<b>\$ 10,552</b>	<b>\$ 0</b>	<b>\$ 860,735</b>	<b>\$ 14,065</b>	<b>\$ 8,825</b>	<b>\$ 883,626</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
CHINO VALLEY HEALTH CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1558441022

OSHPD Facility Number:  
206190790

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 56,411	58%							
	Property Tax (line 40)	40,384	42%	\$ 96,795						
005	Plant Operations and Maintenance			3,014	\$ 3,014					
010	Housekeeping			639	21	\$ 659				
060	Laundry and Linen			844	27	6	\$ 877			
065	Dietary			9,664	311	68	0	\$ 10,043		
155	Social Services			934	30	7	0	0	\$ 970	
160	Activities			2,465	79	17	0	0	0	\$ 2,562
165	Administration			6,658	214	47	0	0	0	0
166	Medical Records			1,425	46	10	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			1,376	44	10	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,687	54	12	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,409	45	10	0	0	0	0
083	Speech Pathology			229	7	2	0	0	0	0
085	Pharmacy			5,086	163	36	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			60,088	1,931	425	877	10,043	970	2,562
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			1,278	41	9	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 96,795	100%	\$ 96,795	\$ 3,014	\$ 659	\$ 877	\$ 10,043	\$ 970	\$ 2,562

\*(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
CHINO VALLEY HEALTH CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1558441022

OSHPD Facility Number:  
206190790

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 58% Of Total	Property Tax 42% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 56,411	58%							
	Property Tax (line 40)	40,384	42%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 6,919	\$ 6,919				
166	Medical Records				1,481		\$ 1,481			
170	Inservice Education - Nursing			\$ 0						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	1,430	30	7	\$ 1,467	\$ 855	\$ 612
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	1,753	885	189	2,827	1,648	1,179
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,464	613	131	2,208	1,287	921
083	Speech Pathology			0	238	152	33	423	246	176
085	Pharmacy			0	5,285	393	84	5,762	3,358	2,404
090	Laboratory			0	0	31	7	37	22	16
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	29	6	36	21	15
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	76,896	4,774	1,022	82,692	48,192	34,500 *
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	1,328	13	3	1,343	783	560
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 96,795	100%	\$ 0	\$ 88,395	\$ 6,919	\$ 1,481	\$ 96,795	\$ 56,411	\$ 40,384

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
CHINO VALLEY HEALTH CARE CENTER

NPI:  
1558441022

OSHPD Facility Number:  
206190790

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 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. 59% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 34% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 3,357												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	916,843												
	Total Costs Allocable as Administration	920,200	59%											
167	CDPH Licensing Fees	30,561	2%											
168	Professional Liability Insurance	83,952	5%											
169	Quality Assurance Fees	528,032	34%											
174	Caregiver Training	0	0%											
	Total	1,562,745	100%						\$ 1,562,745					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 0	\$ 3,025	\$ 21,127	\$ 1,430	\$ 25,581	6,874	\$ 4,047	\$ 134	\$ 369	\$ 2,322	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			734,460	3,709	3,564	1,753	743,486	199,769	117,631	3,907	10,732	67,500	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			507,610	3,097	2,976	1,464	515,147	138,416	81,504	2,707	7,436	46,769	0
083	Speech Pathology			126,625	504	484	238	127,852	34,353	20,228	672	1,845	11,607	0
085	Pharmacy			0	11,182	313,701	5,285	330,168	88,714	52,238	1,735	4,766	29,975	0
090	Laboratory			0	0	25,902	0	25,902	6,960	4,098	136	374	2,352	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	24,617	0	24,617	6,614	3,895	129	355	2,235	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			2,868,967	604,993	461,864	76,896	4,012,721	1,078,188	634,875	21,085	57,921	364,306	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	2,809	6,501	1,328	10,638	2,858	1,683	56	154	966	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,562,745		\$ 4,237,662	\$ 629,319	\$ 860,735	\$ 88,395	\$ 5,816,111	\$ 1,562,745					
	Total Administrative Costs							\$ 1,562,745		\$ 920,200	\$ 30,561	\$ 83,952	\$ 528,032	\$ 0
	Unit Cost Multiplier							0.26869242						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 108,789	\$ 22,891	\$ 8,400	\$ 140,080							
	<b>TOTAL FACILITY COSTS</b>							\$ 7,518,936						

\* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:  
CHINO VALLEY HEALTH CARE CENTER

NPI:  
1558441022

OSHPD Facility Number:  
206190790

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	<b>GENERAL SERVICES</b>	)	)	)	)	)	)	)	)		
005	Plant Operations and Maintenance	368									
010	Housekeeping	78	78								
060	Laundry and Linen	103	103	103							
065	Dietary	1,180	1,180	1,180							
155	Social Services	114	114	114							
160	Activities	301	301	301							
165	Administration	813	813	813							
166	Medical Records	174	174	174							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	168	168	168						25,581	25,581
077	Specialized Support Surfaces									0	0
080	Physical Therapy	206	206	206						743,486	743,486
081	Respiratory Therapy									0	0
082	Occupational Therapy	172	172	172						515,147	515,147
083	Speech Pathology	28	28	28						127,852	127,852
085	Pharmacy	621	621	621						330,168	330,168
090	Laboratory									25,902	25,902
095	Home Health Services									0	0
100	Other Ancillary Services									24,617	24,617
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	7,337	7,337	7,337	359,440	107,832	2,809,971	2,809,971	2,809,971	4,012,721	4,012,721
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	156	156	156						10,638	10,638
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	11,819	11,451	11,373	359,440	107,832	2,809,971	2,809,971	2,809,971	5,816,111	5,816,111
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 46,561	\$ 114,957			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.016569922	0.040910387			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 82,783	\$ 122,562	\$ 81,067	\$ 324,689	\$ 2,053	\$ 5,420	\$ 59,656	\$ 14,639	\$ 94,150
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		7.22932495	10.77656620	0.22553585	3.01106306	0.00073050	0.00192877	0.02123011	0.00251694	0.01618780
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 164,220	\$ 33,659	\$ 19,582	\$ 200,301	\$ 1,972	\$ 10,552	\$ -	\$ 14,065	\$ 8,825
	UNIT COST MULTIPLIER (INDIRECT OTHER)		14.34110558	2.95951871	0.05447909	1.85752594	0.00070188	0.00375537	0.00000000	0.00241835	0.00151739
	TOTAL CAPITAL COSTS - SCH. 5	\$ 96,795	\$ 3,014	\$ 659	\$ 877	\$ 10,043	\$ 970	\$ 2,562	\$ -	\$ 6,919	\$ 1,481
	UNIT COST MULTIPLIER (CAPITAL COSTS)	8.18977917	0.26319437	0.05797344	0.00243887	0.09313485	0.00034529	0.00091168	0.00000000	0.00118970	0.00025462

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CHINO VALLEY HEALTH CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1558441022

OSHPD Facility Number:  
206190790

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	\$ 108,112	\$ (42,374)	\$ 65,738	(Sch 3)
005	.20-.39	Fringe Benefits	6200	17,045	0	17,045	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	164,220	0	164,220	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 289,377	\$ (42,374)	\$ 247,003	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	121,998	0	121,998	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	32,540	0	32,540	(Sch 4)
010		Housekeeping - Total	6300	\$ 154,538	\$ 0	\$ 154,538	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 40,290	\$ 0	\$ 40,290	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	9,528	0	9,528	(Sch 5)
025		Depreciation: Equipment	7140	6,593	0	6,593	(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	40,384	0	40,384	(Sch 5)
045		Property Insurance	7400	3,357	0	3,357	(Sch 6)
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>		\$ 544,067	\$ (42,374)	\$ 501,693	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	79,212	0	79,212	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,800	0	17,800	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 97,012	\$ 0	\$ 97,012	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 253,472	\$ (12,508)	\$ 240,964	(Sch 3)
065	.20-.39	Fringe Benefits	6500	62,478	0	62,478	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	179,886	0	179,886	(Sch 4)
065		Dietary - Total	6500	\$ 495,836	\$ (12,508)	\$ 483,328	
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	18,220	0	18,220	(Sch 4)
075		Patient Supplies - Total	8100	\$ 18,220	\$ 0	\$ 18,220	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CHINO VALLEY HEALTH CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1558441022

OSHPD Facility Number:  
206190790

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	734,460	0	734,460	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 734,460	\$ 0	\$ 734,460	
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	507,610	0	507,610	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 507,610	\$ 0	\$ 507,610	
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	126,625	0	126,625	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 126,625	\$ 0	\$ 126,625	
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	302,957	0	302,957	(Sch 4)
085		Pharmacy - Total	8300	\$ 302,957	\$ 0	\$ 302,957	
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	25,902	0	25,902	(Sch 4)
090		Laboratory - Total	8400	\$ 25,902	\$ 0	\$ 25,902	
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	24,617	0	24,617	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 24,617	\$ 0	\$ 24,617	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CHINO VALLEY HEALTH CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1558441022

OSHPD Facility Number:  
206190790

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		<b>Subtotal 075 - 102</b>		\$ 1,740,391	\$ 0	\$ 1,740,391	
		<b>Routine Services</b>					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,214,345	\$ (64,352)	\$ 2,149,993	(Sch 2)
105	.20-.39	Fringe Benefits	6110	563,521	(6,065)	557,456	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	108,612	(6,090)	102,522	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,886,478	\$ (76,507)	\$ 2,809,971	
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:  
CHINO VALLEY HEALTH CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1558441022

OSHPD Facility Number:  
206190790

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 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	3,802	0	3,802 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,802	\$ 0	\$ 3,802
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 2,890,280	\$ (76,507)	\$ 2,813,773
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 36,974	\$ 0	\$ 36,974 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,587	0	9,587 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 46,561	\$ 0	\$ 46,561

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CHINO VALLEY HEALTH CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1558441022

OSHPD Facility Number:  
206190790

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	\$ 91,288	\$ 0	\$ 91,288	(Sch 2)
160	.20-.39	Fringe Benefits	6700	23,669	0	23,669	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,345	0	5,345	(Sch 4)
160		Activities - Total	6700	\$ 120,302	\$ 0	\$ 120,302	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 390,884	\$ 23,390	\$ 414,274	(Sch 6)
165	.20-.39	Fringe Benefits	6900	82,713	6,065	88,778	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	539,578	(125,787)	413,791	(Sch 6)
165		Administration - Total	6900	\$ 1,013,175	\$ (96,332)	\$ 916,843	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 72,277	\$ 0	\$ 72,277	(Sch 3)
166	.20-.39	Fringe Benefits	6900	18,740	0	18,740	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,815	0	5,815	(Sch 4)
166		Medical Records - Total	6900	\$ 96,832	\$ 0	\$ 96,832	
167		CDPH Licensing Fees	6900	\$ 30,561	\$ 0	\$ 30,561	(Sch 6)
168		Professional Liability Insurance	6900	\$ 87,097	\$ (3,145)	\$ 83,952	(Sch 6)
169		Quality Assurance Fees	6900	\$ 528,032	\$ 0	\$ 528,032	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 47,373	\$ 0	\$ 47,373	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,283	0	12,283	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 59,656	\$ 0	\$ 59,656	
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>		\$ 1,982,216	\$ (99,477)	\$ 1,882,739	
200		<b>Total</b>		\$ 7,749,802	\$ (230,866)	\$ 7,518,936	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 180,140	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period		NPI		Adjustments
CHINO VALLEY HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1558441022		10
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>MEMORANDUM ADJUSTMENT</u>											
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purpose only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$180,140	\$180,140

Provider Name							Fiscal Period	NPI	Adjustments		
CHINO VALLEY HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1558441022	10		
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>											
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wage:	\$2,214,345	(\$23,390)	\$2,190,955 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefit:	563,521	(6,065)	557,456	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wage:	390,884	23,390	414,274	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefit:	82,713	6,065	88,778	
							To reclassify Central Supply Clerk wages and 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 5250'				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	\$539,578	\$2,707	\$542,285 *	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance:	87,097	(2,707)	84,390 *	
							To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 5250'				
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	\$108,612	(\$6,090)	\$102,522	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	* 542,285	6,090	548,375 *	
							To reclassify pharmacy consultant expenses for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

\*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period	NPI	Adjustments		
CHINO VALLEY HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1558441022	10		
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>ADJUSTMENTS TO REPORTED COSTS</b>											
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo To abate interest income against interest expense 42 CFR 413.153(b)(2)(iii) CMS Pub. 15-1, Section 202.2	*	\$548,375	(\$31,049)	\$517,326 *
6	10.5	168	4	8A-1	168	4	Professional Liability Insurance To reconcile the reported expenses to agree with the provider' invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$84,390	(\$438)	\$83,952
7	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wage		\$108,112	(\$42,374)	\$65,738
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages		253,472	(12,508)	240,964
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wage:	*	2,190,955	(40,962)	2,149,993
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo To adjust reported home office costs to agree with the Longwood Management Corporation Home Office Audit Reports for fiscal period ended February 29, 2012 and February 28, 2013 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	517,326	(103,535)	413,791

\*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period	NPI	Adjustments	
CHINO VALLEY HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1558441022	10	
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 REPORTED PATIENT DAYS</u></b>										
8	11(2)	105	1	1	12		Total Patient Days - Skilled Nursing Care To adjust total patient days to agree with the provider' patient census reports. 42 CFR 413.20, 413.24 and 413.5C CMS Pub. 15-1, Sections 2205, 2300 and 2304	36,854	4	36,858

Provider Name							Fiscal Period	NPI	Adjustments	
CHINO VALLEY HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1558441022	10	
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>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA</b>										
9	4.1	5	2	1	15		Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2012 through December 31, 2012 Payment Period: January 01, 2012 through September 30, 2013 Report Date: October 17, 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	24,922	99	25,021

Provider Name							Fiscal Period		NPI		Adjustments
CHINO VALLEY HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1558441022		10
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 OTHER MATTERS</u>											
10	Not Reported			1	14		Overpayments - Skilled Nursing Care To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$0	\$18,331	\$18,331