

**REPORT
ON THE
RATE SETTING AUDIT**

**INLAND VALLEY CARE AND REHABILITATION CENTER
POMONA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1841232279**

**FISCAL PERIOD ENDED
DECEMBER 31, 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: Emmanuel K. Ngati**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

February 11, 2014

Administrator
Inland Valley Care and Rehabilitation Center
250 West Artesia Street
Pomona, CA 91768

INLAND VALLEY CARE AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1841232279
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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$62,943, 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: Cathy Storr, Vice President
Axiom Healthcare Group
572 West 37th Street
San Pedro, CA 90731

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

INLAND VALLEY CARE AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1841232279

OSHPD Facility No.:

206190173

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 7,033,366	\$ 117.31
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,143,063	\$ 19.07
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,159,843	\$ 19.34
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 911,239	\$ 15.20
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 52,609	\$ 0.88
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 38,598	\$ 0.64
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 175,568	\$ 2.93
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 642,463	\$ 10.72
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,025,118	\$ 17.10
11	Cost of Routine Service/Audited Total Costs	\$ 12,049,492	\$ 12,181,867	\$ 203.18
12	Total Patient Days (Adj)	59,956	59,956	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 200.97	\$ 203.18	
14	Overpayments (Adjs 20, 21)	\$ 0	\$ (5,677)	
15	Medi-Cal Days (Adj 13)	50,265	49,762	
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	\$ 5,504,159	\$ 263.58
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 386,188	\$ 18.49
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 1,221,620	\$ 58.50
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 349,257	\$ 16.73
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 20,164	\$ 0.97
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 28,035	\$ 1.34
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 127,522	\$ 6.11
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 466,647	\$ 22.35
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	\$ 744,584	\$ 35.66
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 9,380,966	\$ 8,848,176	\$ 423.72
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	20,882	20,882	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 449.24	\$ 423.72	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ (57,266)	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

INLAND VALLEY CARE AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1841232279

OSHPD Facility No.:

206190173

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
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	
TRANSITIONAL INPATIENT CARE				
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	
HOSPICE INPATIENT CARE				
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	
OTHER ROUTINE SERVICES				
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	

* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
INLAND VALLEY CARE AND REHABILITATION CENTER

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

NPI:
1841232279

OSHPD Facility No.:
206190173

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 315,355	\$ 315,355		
160	Activities	159,505		\$ 159,505	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	376,074	0	0	376,074 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	257,000	0	0	257,000 ***
083	Speech Pathology	104,454	0	0	104,454 ***
085	Pharmacy	0	0	0	0 ***
090	Laboratory	0	0	0	0 ***
095	Home Health Services	0	0	0	0 ***
100	Other Ancillary Services	0	0	0	0 ***
101	Subacute Care Ancillary Services	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0 ***
	ROUTINE SERVICES				
105	Skilled Nursing Care	6,760,796	181,014	91,556	7,033,366 *
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	5,090,027	134,341	67,949	5,292,317 **
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 13,063,211	\$ 315,355	\$ 159,505	\$ 13,063,211

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
INLAND VALLEY CARE AND REHABILITATION CENTER

NPI:
1841232279

OSHPD Facility Number:
206190173

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 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	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 110,696	\$ 110,696										
010	Housekeeping	336,920	766	\$ 337,686									
060	Laundry and Linen	218,829	2,497	7,669	\$ 228,995								
065	Dietary	529,725	9,647	29,636	0	\$ 569,008							
155	Social Services	N/A	472	1,450	0	0	\$ 1,922						
160	Activities	N/A	4,718	14,494	0	0	0	\$ 19,212					
165	Administration	N/A	6,187	19,006	0	0	0	0		\$ 25,194	\$ 25,194		
166	Medical Records	211,283	1,511	4,641	0	0	0	0		217,434		\$ 217,434	
170	Inservice Education - Nursing	150,182	0	0	0	0	0	0	\$ 150,182				
ANCILLARY SERVICES													
075	Patient Supplies		1,538	4,726	0	0	0	0	0	6,264	1,228	10,602	\$ 18,095
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	128	1,104	1,231
080	Physical Therapy		961	2,952	0	0	0	0	0	3,912	529	4,568	9,010
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		961	2,952	0	0	0	0	0	3,912	370	3,197	7,479
083	Speech Pathology		1,141	3,506	0	0	0	0	0	4,647	172	1,484	6,303
085	Pharmacy		0	0	0	0	0	0	0	0	814	7,025	7,839
090	Laboratory		0	0	0	0	0	0	0	0	126	1,091	1,217
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	109	943	1,053
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		59,887	183,964	170,797	500,386	1,103	11,028	86,205	1,013,370	13,467	116,226	1,143,063
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		20,209	62,078	58,198	68,622	819	8,184	63,977	282,086	8,240	71,114	361,440
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		200	614	0	0	0	0	0	814	9	81	904
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,557,635	\$ 110,696	\$ 337,686	\$ 228,995	\$ 569,008	\$ 1,922	\$ 19,212	\$ 150,182	\$ 1,315,007	\$ 25,194	\$ 217,434	\$ 1,557,635

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

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
INLAND VALLEY CARE AND REHABILITATION CENTER

NPI:
1841232279

OSHPD Facility Number:
206190173

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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 420,339	\$ 420,339										
010	Housekeeping	109,120	2,910	\$ 112,030									
060	Laundry and Linen	48,883	9,480	2,544	\$ 60,907								
065	Dietary	582,065	36,634	9,832	0	\$ 628,531							
155	Social Services	0	1,793	481	0	0	\$ 2,274						
160	Activities	13,769	17,916	4,808	0	0	0	\$ 36,494					
165	Administration	N/A	23,495	6,306	0	0	0	0		\$ 29,800	\$ 29,800		
166	Medical Records	16,730	5,737	1,540	0	0	0	0		24,006		\$ 24,006	
170	Inservice Education - Nursing	13,388	0	0	0	0	0	0	\$ 13,388				
ANCILLARY SERVICES													
075	Patient Supplies	887,565	5,842	1,568	0	0	0	0	0	894,975	1,453	1,171	\$ 897,598 ***
077	Specialized Support Surfaces	95,808	0	0	0	0	0	0	0	95,808	151	122	96,081 ***
080	Physical Therapy	0	3,649	979	0	0	0	0	0	4,628	626	504	5,758 ***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy	0	3,649	979	0	0	0	0	0	4,628	438	353	5,419 ***
083	Speech Pathology	0	4,334	1,163	0	0	0	0	0	5,497	203	164	5,864 ***
085	Pharmacy	609,873	0	0	0	0	0	0	0	609,873	963	776	611,611 ***
090	Laboratory	94,704	0	0	0	0	0	0	0	94,704	150	120	94,974 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
100	Other Ancillary Services	81,902	0	0	0	0	0	0	0	81,902	129	104	82,135 ***
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	214,549	227,405	61,032	45,428	552,731	1,305	20,947	7,685	1,131,082	15,929	12,832	1,159,843 *
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	86,764	76,737	20,595	15,479	75,800	969	15,546	5,703	297,593	9,746	7,851	315,191 **
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	2,757	759	204	0	0	0	0	0	3,720	11	9	3,740
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 3,278,216	\$ 420,339	\$ 112,030	\$ 60,907	\$ 628,531	\$ 2,274	\$ 36,494	\$ 13,388	\$ 3,224,410	\$ 29,800	\$ 24,006	\$ 3,278,216

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
INLAND VALLEY CARE AND REHABILITATION CENTER

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

NPI:
1841232279

OSHPD Facility Number:
206190173

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 1,295,430	95%							
	Property Tax (line 40)	74,789	5%	\$ 1,370,219						
005	Plant Operations and Maintenance			46,235	\$ 46,235					
010	Housekeeping			9,167	320	\$ 9,487				
060	Laundry and Linen			29,860	1,043	215	\$ 31,119			
065	Dietary			115,389	4,030	833	0	\$ 120,251		
155	Social Services			5,647	197	41	0	0	\$ 5,884	
160	Activities			56,432	1,971	407	0	0	0	\$ 58,810
165	Administration			74,003	2,584	534	0	0	0	0
166	Medical Records			18,069	631	130	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			18,401	643	133	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			11,492	401	83	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			11,492	401	83	0	0	0	0
083	Speech Pathology			13,651	477	99	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			716,282	25,014	5,169	23,210	105,749	3,378	33,757
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			241,706	8,441	1,744	7,909	14,502	2,507	25,053
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,391	84	17	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,370,219	100%	\$ 1,370,219	\$ 46,235	\$ 9,487	\$ 31,119	\$ 120,251	\$ 5,884	\$ 58,810

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
INLAND VALLEY CARE AND REHABILITATION CENTER

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

NPI:
1841232279

OSHPD Facility Number:
206190173

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 95% Of Total	Property Tax 5% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 1,295,430	95%							
	Property Tax (line 40)	74,789	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 77,121	\$ 77,121				
166	Medical Records				18,830		\$ 18,830			
170	Inservice Education - Nursing			\$ 0						
ANCILLARY SERVICES										
075	Patient Supplies			0	19,176	3,760	918	\$ 23,855	\$ 22,553	\$ 1,302 ***
077	Specialized Support Surfaces			0	0	391	96	487	460	27 ***
080	Physical Therapy			0	11,977	1,620	396	13,993	13,229	764 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	11,977	1,134	277	13,387	12,657	731 ***
083	Speech Pathology			0	14,227	526	129	14,881	14,069	812 ***
085	Pharmacy			0	0	2,492	608	3,100	2,931	169 ***
090	Laboratory			0	0	387	94	481	455	26 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	335	82	416	394	23 ***
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0 ***
ROUTINE SERVICES										
105	Skilled Nursing Care			0	912,558	41,224	10,065	963,847	911,239	52,609 *
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	301,861	25,223	6,159	333,243	315,054	18,189 **
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,492	29	7	2,528	2,390	138
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,370,219	100%	\$ 0	\$ 1,274,267	\$ 77,121	\$ 18,830	\$ 1,370,219	\$ 1,295,430	\$ 74,789

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
INLAND VALLEY CARE AND REHABILITATION CENTER

NPI:
1841232279

OSHPD Facility Number:
206190173

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. 54% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 34% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 0												
055	Interest - Other	8,885												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,908,887												
	Total Costs Allocable as Administration	1,917,772	54%											
167	CDPH Licensing Fees	72,208	2%											
168	Professional Liability Insurance	328,449	9%											
169	Quality Assurance Fees	1,201,909	34%											
174	Caregiver Training	0	0%											
	Total	3,520,338	100%						\$ 3,520,338					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 0	\$ 6,264	\$ 894,975	\$ 19,176	\$ 920,416	171,648	\$ 93,508	\$ 3,521	\$ 16,015	\$ 58,604	\$ 0
077	Specialized Support Surfaces			0	0	95,808	0	95,808	17,867	9,733	366	1,667	6,100	0
080	Physical Therapy			376,074	3,912	4,628	11,977	396,591	73,960	40,291	1,517	6,900	25,251	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			257,000	3,912	4,628	11,977	277,517	51,754	28,194	1,062	4,829	17,670	0
083	Speech Pathology			104,454	4,647	5,497	14,227	128,825	24,025	13,088	493	2,241	8,202	0
085	Pharmacy			0	0	609,873	0	609,873	113,735	61,959	2,333	10,612	38,831	0
090	Laboratory			0	0	94,704	0	94,704	17,661	9,621	362	1,648	6,030	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	81,902	0	81,902	15,274	8,321	313	1,425	5,215	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			7,033,366	1,013,370	1,131,082	912,558	10,090,376	1,881,747	1,025,118	38,598	175,568	642,463	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			5,292,317	282,086	297,593	301,861	6,173,857	1,151,358	627,224	23,616	107,422	393,095	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	814	3,720	2,492	7,026	1,310	714	27	122	447	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 3,520,338		\$ 13,063,211	\$ 1,315,007	\$ 3,224,410	\$ 1,274,267	\$ 18,876,895	\$ 3,520,338					
	Total Administrative Costs							\$ 3,520,338		\$ 1,917,772	\$ 72,208	\$ 328,449	\$ 1,201,909	\$ 0
	Unit Cost Multiplier							0.18648925						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 242,628	\$ 53,806	\$ 95,952	\$ 392,386						
	TOTAL FACILITY COSTS							\$ 22,789,619						

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

STATISTICS FOR COST ALLOCATION

Provider Name:
INLAND VALLEY CARE AND REHABILITATION CENTER

NPI:
1841232279

OSHPD Facility Number:
206190173

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 12)	Plant Ops (SQ FT) 5 (Adj 12)	Hskpng (SQ FT) 10 (Adj 12)	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,392									
010	Housekeeping	276	276								
060	Laundry and Linen	899	899	899							
065	Dietary	3,474	3,474	3,474							
155	Social Services	170	170	170							
160	Activities	1,699	1,699	1,699							
165	Administration	2,228	2,228	2,228							
166	Medical Records	544	544	544							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	554	554	554						920,416	920,416
077	Specialized Support Surfaces									95,808	95,808
080	Physical Therapy	346	346	346						396,591	396,591
081	Respiratory Therapy									0	0
082	Occupational Therapy	346	346	346						277,517	277,517
083	Speech Pathology	411	411	411						128,825	128,825
085	Pharmacy									609,873	609,873
090	Laboratory									94,704	94,704
095	Home Health Services									0	0
100	Other Ancillary Services									81,902	81,902
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	21,565	21,565	21,565	590,650	177,195	6,975,345	6,975,345	6,975,345	10,090,376	10,090,376
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	7,277	7,277	7,277	201,260	24,300	5,176,791	5,176,791	5,176,791	6,173,857	6,173,857
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	72	72	72						7,026	7,026
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	41,253	39,861	39,585	791,910	201,495	12,152,136	12,152,136	12,152,136	18,876,895	18,876,895
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 315,355 0.025950582	\$ 159,505 0.013125676			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 110,696 2.77705025	\$ 337,686 8.53066732	\$ 228,995 0.28916750	\$ 569,008 2.82393117	\$ 1,922 0.00015819	\$ 19,212 0.00158094	\$ 150,182 0.01235849	\$ 25,194 0.00133463	\$ 217,434 0.01151855
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 420,339 10.54511929	\$ 112,030 2.83012386	\$ 60,907 0.07691195	\$ 628,531 3.11933594	\$ 2,274 0.00018711	\$ 36,494 0.00300306	\$ 13,388 0.00110170	\$ 29,800 0.00157865	\$ 24,006 0.00127172
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,370,219 33.21501467	\$ 46,235 1.15991321	\$ 9,487 0.23967362	\$ 31,119 0.03929554	\$ 120,251 0.59679459	\$ 5,884 0.00048423	\$ 58,810 0.00483950	\$ - 0.00000000	\$ 77,121 0.00408549	\$ 18,830 0.00099753

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INLAND VALLEY CARE AND REHABILITATION CENTER

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

NPI:
1841232279

OSHPD Facility Number:
206190173

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	\$ 81,776	\$ 0	\$ 81,776	(Sch 3)
005	.20-.39	Fringe Benefits	6200	28,920	0	28,920	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	431,538	(11,199)	420,339	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 542,234	\$ (11,199)	\$ 531,035	
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	336,920	0	336,920	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	109,120	0	109,120	(Sch 4)
010		Housekeeping - Total	6300	\$ 446,040	\$ 0	\$ 446,040	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	89,745	0	89,745	(Sch 5)
025		Depreciation: Equipment	7140	100,873	0	100,873	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	839,840	264,972	1,104,812	(Sch 5)
040		Property Taxes	7300	74,789	0	74,789	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	8,885	0	8,885	(Sch 6)
057		Subtotal 005 - 055		\$ 2,102,406	\$ 253,773	\$ 2,356,179	
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	218,829	0	218,829	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	48,883	0	48,883	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 267,712	\$ 0	\$ 267,712	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 393,157	\$ 0	\$ 393,157	(Sch 3)
065	.20-.39	Fringe Benefits	6500	136,568	0	136,568	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	583,282	(1,217)	582,065	(Sch 4)
065		Dietary - Total	6500	\$ 1,113,007	\$ (1,217)	\$ 1,111,790	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	1,067,092	(179,527)	887,565	(Sch 4)
075		Patient Supplies - Total	8100	\$ 1,067,092	\$ (179,527)	\$ 887,565	
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	95,808	0	95,808	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 95,808	\$ 0	\$ 95,808	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INLAND VALLEY CARE AND REHABILITATION CENTER

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

NPI:
1841232279

OSHPD Facility Number:
206190173

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	376,074		0	376,074 (Sch 2)
080	.40-.99	Other - Nonlabor	8200			0	0 (Sch 4)
080		Physical Therapy - Total	8200	\$ 376,074	\$	0	\$ 376,074
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	257,000		0	257,000 (Sch 2)
082	.40-.99	Other - Nonlabor	8250			0	0 (Sch 4)
082		Occupational Therapy - Total	8250	\$ 257,000	\$	0	\$ 257,000
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	104,454		0	104,454 (Sch 2)
083	.40-.99	Other - Nonlabor	8280			0	0 (Sch 4)
083		Speech Pathology - Total	8280	\$ 104,454	\$	0	\$ 104,454
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	609,873		0	609,873 (Sch 4)
085		Pharmacy - Total	8300	\$ 609,873	\$	0	\$ 609,873
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	94,704		0	94,704 (Sch 4)
090		Laboratory - Total	8400	\$ 94,704	\$	0	\$ 94,704
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	81,902		0	81,902 (Sch 4)
100		Other Ancillary Services - Total	8900	\$ 81,902	\$	0	\$ 81,902

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INLAND VALLEY CARE AND REHABILITATION CENTER

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

NPI:
1841232279

OSHPD Facility Number:
206190173

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		\$ 2,686,907	\$ (179,527)	\$ 2,507,380	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 5,090,528	\$ 0	\$ 5,090,528	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,670,268	0	1,670,268	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	230,734	(16,185)	214,549	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 6,991,530	\$ (16,185)	\$ 6,975,345	
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	\$ 3,811,299	\$ 0	\$ 3,811,299	(Sch 2)
125	.20-.39	Fringe Benefits	6150	1,107,265	0	1,107,265	(Sch 2)
125	.49	Agency Staff	6150	188,609	(17,146)	171,463	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	69,618	17,146	86,764	(Sch 4)
125		Subacute Care - Total	6150	\$ 5,176,791	\$ 0	\$ 5,176,791	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INLAND VALLEY CARE AND REHABILITATION CENTER

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

NPI:
1841232279

OSHPD Facility Number:
206190173

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
		Other Nonreimbursable				
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	2,757	0	2,757
140		Beauty and Barber - Total	8900	\$ 2,757	\$ 0	\$ 2,757
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		Subtotal 105 - 145		\$ 12,171,078	\$ (16,185)	\$ 12,154,893
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 238,732	\$ 0	\$ 238,732
155	.20-.39	Fringe Benefits	6600	76,623	0	76,623
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600		0	0
155		Social Services - Total	6600	\$ 315,355	\$ 0	\$ 315,355

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INLAND VALLEY CARE AND REHABILITATION CENTER

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

NPI:
1841232279

OSHPD Facility Number:
206190173

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	\$ 119,943	\$ 0	\$ 119,943	(Sch 2)
160	.20-.39	Fringe Benefits	6700	39,562	0	39,562	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	13,769	0	13,769	(Sch 4)
160		Activities - Total	6700	\$ 173,274	\$ 0	\$ 173,274	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 242,161	\$ 0	\$ 242,161	(Sch 6)
165	.20-.39	Fringe Benefits	6900	79,508	0	79,508	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,666,659	(79,441)	1,587,218	(Sch 6)
165		Administration - Total	6900	\$ 1,988,328	\$ (79,441)	\$ 1,908,887	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 165,249	\$ 0	\$ 165,249	(Sch 3)
166	.20-.39	Fringe Benefits	6900	46,034	0	46,034	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	16,880	(150)	16,730	(Sch 4)
166		Medical Records - Total	6900	\$ 228,163	\$ (150)	\$ 228,013	
167		CDPH Licensing Fees	6900	\$ 72,208	\$ 0	\$ 72,208	(Sch 6)
168		Professional Liability Insurance	6900	\$ 330,724	\$ (2,275)	\$ 328,449	(Sch 6)
169		Quality Assurance Fees	6900	\$ 1,201,909	\$ 0	\$ 1,201,909	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 115,396	\$ 0	\$ 115,396	(Sch 3)
170	.20-.39	Fringe Benefits	6800	34,786	0	34,786	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	13,388	0	13,388	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 163,570	\$ 0	\$ 163,570	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 4,473,531	\$ (81,866)	\$ 4,391,665	
200		Total		\$ 22,814,641	\$ (25,022)	\$ 22,789,619	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 555,795
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
INLAND VALLEY CARE AND REHABILITATION CENTER

NPI:
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OSHPD Facility Number:
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Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8 - 11	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	(11,199)	(979)				(10,220)		
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	264,972	264,972						
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	(1,217)	(1,217)						
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	(179,527)	(179,527)						
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							

Provider Name:
INLAND VALLEY CARE AND REHABILITATION CENTER

NPI:
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OSHPD Facility Number:
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Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8 - 11	AUDIT ADJ
125	3	(17,146)		(17,146)						
125	4	17,146		17,146						
126	1	0								
126	2	0								
126	3	0								
126	4	0								
128	1	0								
128	2	0								
128	3	0								
128	4	0								
130	1	0								
130	2	0								
130	3	0								
130	4	0								
135	1	0								
135	2	0								
135	3	0								
135	4	0								
139	1	0								
139	2	0								
139	3	0								
139	4	0								
140	1	0								
140	2	0								
140	3	0								
140	4	0								
145	1	0								
145	2	0								
145	3	0								
145	4	0								
155	1	0								
155	2	0								
155	3	0								
155	4	0								
160	1	0								
160	2	0								
160	3	0								
160	4	0								
165	1	0								
165	2	0								
165	3	0								
165	4	(79,441)	(67,064)		150	122,030	(119,755)		(14,802)	
166	1	0								
166	2	0								
166	3	0								
166	4	(150)			(150)					

Provider Name:
INLAND VALLEY CARE AND REHABILITATION CENTER

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206190173

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

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8 - 11	AUDIT ADJ
167	4	0								
168	4	(2,275)				(122,030)	119,755			
169	4	0								
170	1	0								
170	2	0								
170	3	0								
170	4	0								
174	1	0								
174	2	0								
174	3	0								
174	4	0								
200	Total	<u>(\$25,022)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(10,220)</u>	<u>(14,802)</u>	<u>0</u>

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
INLAND VALLEY CARE AND REHABILITATION CENTER

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

NPI:
1841232279

OSHPD Facility No:
206190173

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

1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$ N/A	\$ 5,292,317	\$ 253.44
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 361,440	\$ 17.31
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 315,191	\$ 15.09
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 315,054	\$ 15.09
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 18,189	\$ 0.87
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 23,616	\$ 1.13
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 107,422	\$ 5.14
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 393,095	\$ 18.82
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 627,224	\$ 30.04
11	Cost of Routine Service/Audited Total Routine Costs	\$ 7,397,135	\$ 7,453,548	\$ 356.94
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 354.23	\$ 356.94	

SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 211,842	\$ 10.14
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 24,748	\$ 1.19
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 906,430	\$ 43.41
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 34,203	\$ 1.64
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 1,975	\$ 0.09
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 4,419	\$ 0.21
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 20,100	\$ 0.96
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 73,552	\$ 3.52
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	\$ N/A	\$ 0	\$ 0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	\$ N/A	\$ 117,360	\$ 5.62
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 1,983,831	\$ 1,394,628	\$ 66.79
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 95.00	\$ 66.79	

SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 5,504,159	\$ 263.58 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 386,188	\$ 18.49 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 1,221,620	\$ 58.50 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 349,257	\$ 16.73 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 20,164	\$ 0.97 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 28,035	\$ 1.34 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 127,522	\$ 6.11 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 466,647	\$ 22.35 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 744,584	\$ 35.66 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 9,380,966	\$ 8,848,176	\$ 423.72 *
36	Total Patient Days (Adj)	20,882	20,882	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 449.24	\$ 423.72	
38	Medi-Cal Overpayments (Adj 22)	\$ 0	\$ (57,266)	
39	Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	
40	Amount Due Provider (State) (Line 38 + Line 39)	\$ 0	\$ (57,266)	

GENERAL INFORMATION

41	Contracted Number of Subacute Care Beds (Adj 16)		62	
42	Total Licensed Nursing Facility Beds (Adj)	241	241	
43	Total Licensed Capacity (All levels) (Adj)	241	241	
44	Total Medi-Cal Subacute Care Patient Days (Adj 18)	17,357	17,115	

CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj)	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 349,257	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 349,257	

VENTILATOR / NONVENTILATOR

		AUDITED COSTS (Adj 19)	AUDITED TOTAL DAYS (Adj)	AUDITED MEDI-CAL DAYS (Adj 17)
48	Ventilator (Equipment Cost Only)	\$ 179,527	12,588	9,937
49	Nonventilator	\$ N/A	8,294	7,178
50	TOTAL	\$ N/A	20,882	17,115

* (To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
INLAND VALLEY CARE AND REHABILITATION CENTER

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

NPI:
1841232279

OSHPD Facility Number:
206190173

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 14 & 15)	SUBACUTE CARE ANCILLARY COST *
PATIENT SUPPLIES						
1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 0				\$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	18,095				16,331
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	897,598				810,107
4	Cost of Capital Related (Sch. 5, Ln. 75)	22,553				20,355
5	Property Taxes (Sch. 5, Ln. 75)	1,302				1,175
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	3,521				3,178
7	Professional Liability Insurance (Sch. 6, Ln. 75)	16,015				14,454
8	Quality Assurance Fees (Sch. 6, Ln. 75)	58,604				52,891
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	93,508				84,394
11	Total Patient Supplies Ancillary Service	\$ 1,111,196	\$ 2,868,688	0.387353	\$ 2,589,070	\$ 1,002,884

SPECIALIZED SUPPORT SURFACES						
12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	1,231				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	96,081				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	460				0
16	Property Taxes (Sch. 5, Ln. 77)	27				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	366				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	1,667				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	6,100				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	9,733				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 115,667	\$ 83,094	1.391998	\$ 0	\$ 0

PHYSICAL THERAPY						
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 376,074				\$ 93,474
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	9,010				2,239
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	5,758				1,431
26	Cost of Capital Related (Sch. 5, Ln. 80)	13,229				3,288
27	Property Taxes (Sch. 5, Ln. 80)	764				190
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	1,517				377
29	Professional Liability Insurance (Sch. 6, Ln. 80)	6,900				1,715
30	Quality Assurance Fees (Sch. 6, Ln. 80)	25,251				6,276
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	40,291				10,014
33	Total Physical Therapy Ancillary Service	\$ 478,795	\$ 1,010,850	0.473656	\$ 251,250	\$ 119,006

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

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
INLAND VALLEY CARE AND REHABILITATION CENTER

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

NPI:
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OSHPD Facility Number:
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LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 14 & 15)	SUBACUTE CARE ANCILLARY COST *
OCCUPATIONAL THERAPY						
45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 257,000				\$ 68,077
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	7,479				1,981
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	5,419				1,435
48	Cost of Capital Related (Sch. 5, Ln. 82)	12,657				3,353
49	Property Taxes (Sch. 5, Ln. 82)	731				194
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	1,062				281
51	Professional Liability Insurance (Sch. 6, Ln. 82)	4,829				1,279
52	Quality Assurance Fees (Sch. 6, Ln. 82)	17,670				4,681
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	28,194				7,468
55	Total Occupational Therapy Ancillary Service	\$ 335,040	\$ 669,900	0.500134	\$ 177,450	\$ 88,749

SPEECH PATHOLOGY						
56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 104,454				\$ 50,291
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	6,303				3,035
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	5,864				2,824
59	Cost of Capital Related (Sch. 5, Ln. 83)	14,069				6,774
60	Property Taxes (Sch. 5, Ln. 83)	812				391
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	493				237
62	Professional Liability Insurance (Sch. 6, Ln. 83)	2,241				1,079
63	Quality Assurance Fees (Sch. 6, Ln. 83)	8,202				3,949
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	13,088				6,301
66	Total Speech Pathology Ancillary Service	\$ 155,528	\$ 365,966	0.424978	\$ 176,200	\$ 74,881

PHARMACY						
67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	7,839				0
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	611,611				0
70	Cost of Capital Related (Sch. 5, Ln. 85)	2,931				0
71	Property Taxes (Sch. 5, Ln. 85)	169				0
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	2,333				0
73	Professional Liability Insurance (Sch. 6, Ln. 85)	10,612				0
74	Quality Assurance Fees (Sch. 6, Ln. 85)	38,831				0
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	61,959				0
77	Total Pharmacy Ancillary Service	\$ 736,285	\$ 918,796	0.801358	\$ 0	\$ 0

LABORATORY						
78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	1,217				693
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	94,974				54,067
81	Cost of Capital Related (Sch. 5, Ln. 90)	455				259
82	Property Taxes (Sch. 5, Ln. 90)	26				15
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	362				206
84	Professional Liability Insurance (Sch. 6, Ln. 90)	1,648				938
85	Quality Assurance Fees (Sch. 6, Ln. 90)	6,030				3,433
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	9,621				5,477
88	Total Laboratory Ancillary Service	\$ 114,334	\$ 170,044	0.672378	\$ 96,802	\$ 65,088

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
INLAND VALLEY CARE AND REHABILITATION CENTER

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

NPI:
1841232279

OSHPD Facility Number:
206190173

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 14 & 15)	SUBACUTE CARE ANCILLARY COST *
HOME HEALTH SERVICES						
89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	\$ 0				\$ 0
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				0
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				0
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				0
93	Property Taxes (Sch. 5, Ln. 95)	0				0
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				0
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				0
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				0
97	Caregiver Training (Sch. 6, Ln. 95)	0				0
98	Cost of Administration (Sch. 6, Ln. 95)	0				0
99	Total Home Health Services Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

OTHER ANCILLARY SERVICES						
100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	1,053				469
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	82,135				36,566
103	Cost of Capital Related (Sch. 5, Ln. 100)	394				175
104	Property Taxes (Sch. 5, Ln. 100)	23				10
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	313				139
106	Professional Liability Insurance (Sch. 6, Ln. 100)	1,425				634
107	Quality Assurance Fees (Sch. 6, Ln. 100)	5,215				2,322
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	8,321				3,704
110	Total Other Ancillary Service	\$ 98,878	\$ 242,616	0.407551	\$ 108,011	\$ 44,020

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

TOTAL COST OF ANCILLARY SERVICES						
122	Cost of Direct Care - Labor					\$ 211,842
123	Cost of Indirect Care - Labor					24,748
124	Cost of Direct and Indirect Nonlabor					906,430
125	Cost of Capital Related					34,203
126	Property Taxes					1,975
127	CDPH Licensing Fees					4,419
128	Professional Liability Insurance					20,100
129	Quality Assurance Fees					73,552
130	Caregiver Training					0
131	Cost of Administration					117,360
132	Total Cost of Subacute Care Ancillary Services					\$ 1,394,628

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name				Fiscal Period				NPI		Adjustments
INLAND VALLEY CARE AND REHABILITATION CENTER				JANUARY 1, 2012 THROUGH DECEMBER 31, 2012				1841232279		22
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 total group health insurance costs for informational purposes. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$555,795	\$555,795

Provider Name				Fiscal Period			NPI		Adjustments		
INLAND VALLEY CARE AND REHABILITATION CENTER				JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1841232279		22		
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$839,840	\$264,972	\$1,104,812	
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	431,538	(979)	430,559 *	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	583,282	(1,217)	582,065	
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	1,067,092	(179,527)	887,565	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	230,734	(16,185)	214,549	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,666,659	(67,064)	1,599,595 *	
							To reclassify equipment rental expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
3	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	\$69,618	\$17,146	\$86,764	
	10.5	125	3	8A-1	125	3	Subacute Care - Agency Staff	188,609	(17,146)	171,463	
							To reclassify the nonlabor portion of agency costs to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52502				
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,599,595	\$150	\$1,599,745 *	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	16,880	(150)	16,730	
							To reclassify the provider's abatement of medical records service fees to the Medical Records cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		NPI		Adjustments	
INLAND VALLEY CARE AND REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1841232279		22	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>												
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,599,745	\$122,030	\$1,721,775	*
	10.5	168	4	8A-1	168	4	Professional Liability Insurance		330,724	(122,030)	208,694	*
	To reclassify finance fees, taxes, other fees associated with liability, and non-liability insurance expense to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2162 and 2304 CCR, Title 22, Sections 52000(b), 52501 and 52507											
6	10.5	168	4	8A-1	168	4	Professional Liability Insurance	*	\$208,694	\$119,755	\$328,449	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	1,721,775	(119,755)	1,602,020	*
	To reclassify deductible expenses to the appropriate cost center for proper cost determination. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2162.1 and 2304 CCR, Title 22, Sections 52000(s)											

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments	
INLAND VALLEY CARE AND REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1841232279		22	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
7	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To abate vending machine income against the related costs. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Sections 2302.5 and 2328	*	\$430,559	(\$10,220)	\$420,339
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,602,020		
8							To adjust legal expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306			(\$2,537)	
9							To eliminate Department of Industrial Relations expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(2,100)	
10							To eliminate nonsufficient fee expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105			(805)	
11							To eliminate nonsufficient fee expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105			<u>(9,360)</u> (\$14,802)	\$1,587,218

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments
INLAND VALLEY CARE AND REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1841232279		22
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 STATISTICS</u>										
12	10.7	140	1,2,3	7	140		Beauty and Barber	0	72	72
	10.7	175	1	7	N/A		Total Statistics - Square Feet	41,181	72	41,253
	10.7	175	2	7	N/A		Total Statistics - Square Feet	39,789	72	39,861
	10.7	175	3	7	N/A		Total Statistics - Square Feet	39,513	72	39,585
							To establish square footage statistics for Beauty and Barber for proper cost allocation. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304, 2306 and 2328			

Provider Name				Fiscal Period				NPI		Adjustments
INLAND VALLEY CARE AND REHABILITATION CENTER				JANUARY 1, 2012 THROUGH DECEMBER 31, 2012				1841232279		22
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				
ADJUSTMENT TO REPORTED PATIENT DAYS										
13	4.1	5	2	1	15	Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through August 13, 2013 Report Date: August 13, 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	50,265	(503)	49,762	

Provider Name				Fiscal Period				NPI		Adjustments
INLAND VALLEY CARE AND REHABILITATION CENTER				JANUARY 1, 2012 THROUGH DECEMBER 31, 2012				1841232279		22
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED TOTAL CHARGES</u>										
14	13	12	4	Subacute 2	22		Subacute Ancillary Charges - Specialized Support Surfaces To eliminate total subacute specialized support surfaces charges that are not included in the subacute per diem rate. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2204, 2206, 2300 and 2304 CCR, Title 22, Sections 51511(c), 51511.5(c) and 51511.5(d)	\$42,685	(\$42,685)	\$0
15	13	20	4	Subacute 2	77		Subacute Ancillary Charges - Pharmacy To eliminate total Subacute pharmacy charges for prescription drugs that are not included in the Subacute per diem rate. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2204, 2206, 2300 and 2304 CCR, Title 22, Sections 51511(c), 51511.5(c) and 51511.5(d)	\$416,830	(\$416,830)	\$0

Provider Name				Fiscal Period				NPI		Adjustments
INLAND VALLEY CARE AND REHABILITATION CENTER				JANUARY 1, 2012 THROUGH DECEMBER 31, 2012				1841232279		22
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				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - SUBACUTE										
16	Not Reported			Subacute 1	41		Contracted Number of Subacute Care Beds To include total contracted number of adult subacute beds to agree with the facility's Department of Health Care Services' Subacute Contract Amendment No. 14. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 72201	0	62	62
17	4.3	100	2	Subacute 1	48		Medi-Cal Subacute Days - Ventilator	10,048	(111)	9,937
	4.3	115	2	Subacute 1	49		Medi-Cal Subacute Days - Nonventilator To reflect ventilator and nonventilator Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through August 13, 2013 Report Date: August 13, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Care Contract No. 10-03-70080	7,309	(131)	7,178
18	4.1	25	2	Subacute 1	44		Medi-Cal Subacute Days - Total To reflect Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through August 13, 2013 Report Date: August 13, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51541	17,357	(242)	17,115
19	Not Reported			Subacute 1	48		Subacute Care - Ventilator Costs To reflect subacute care ventilator equipment cost in the audit report. 42 CFR 413.24 and 413.24 / CMS Pub. 15-1, Section 2300 and 2304 Medi-Cal Subacute Care Contract No. 10-03-70080	\$0	\$179,527	\$179,527

Provider Name				Fiscal Period				NPI		Adjustments
INLAND VALLEY CARE AND REHABILITATION CENTER				JANUARY 1, 2012 THROUGH DECEMBER 31, 2012				1841232279		22
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO OTHER MATTERS</u>										
	Not Reported			1	14		Overpayments - Skilled Nursing Care	\$0	\$2,499	
20							To recover Medi-Cal overbillings due to the provider's discriminatory billing practice. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2409 CCR, Title 22, Sections 51480(a) and 51501			
21							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		<u>3,178</u> \$5,677	\$5,677
22	Not Reported			Subacute 1	38		Overpayments - Subacute Care To recover Medi-Cal overpayments for covered services related to other ancillary services that were reimbursed by Medicare and not deducted from Medi-Cal claims. W&I Code, Sections 14000 and 14005 CCR, Title 22, Sections 51005, 51458.1, 51502 and 51511.5	\$0	\$57,266	\$57,266