

**REPORT
ON THE
RATE SETTING AUDIT**

**LINDA VALLEY CARE CENTER
LOMA LINDA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1265453914**

**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: Mandy Ho**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

February 14, 2014

Administrator
Linda Valley Care Center
25383 Cole Street
Loma Linda, CA 92354

LINDA VALLEY CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1265453914
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 \$10,949, 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: Vijay Agadi, Controller
Chancellor Health Care
115 Johnson Street
Windsor, CA 95492

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
LINDA VALLEY CARE CENTER

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

NPI:
1265453914

OSHPD Facility No.:
206361244

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	\$ 2,461,524	\$ 83.23
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 511,236	\$ 17.29
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 623,605	\$ 21.09
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 478,800	\$ 16.19
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 31,804	\$ 1.08
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 21,782	\$ 0.74
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 39,657	\$ 1.34
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 344,602	\$ 11.65
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 822,983	\$ 27.83
11	Cost of Routine Service/Audited Total Costs	\$ 5,292,871	\$ 5,335,992	\$ 180.43
12	Total Patient Days (Adj 6)	27,576	29,574	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 191.94	\$ 180.43	
14	Overpayments (Adjs 9, 10)	\$ 0	\$ (10,949)	
15	Medi-Cal Days (Adj 7)	18,364	17,174	
16	Medi-Cal Managed Care Days (Adj 8)		83	
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:
LINDA VALLEY CARE CENTER

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

NPI:
1265453914

OSHPD Facility No.:
206361244

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	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
LINDA VALLEY CARE CENTER

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

NPI:
1265453914

OSHPD Facility No.:
206361244

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	\$ 55,390	\$ 55,390		
160	Activities	91,864		\$ 91,864	
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	120,330	0	0	120,330
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	119,636	0	0	119,636
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,314,270	55,390	91,864	2,461,524 *
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 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,701,490	\$ 55,390	\$ 91,864	\$ 2,701,490

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
LINDA VALLEY CARE CENTER

NPI:
1265453914

OSHPD Facility Number:
206361244

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	\$ 73,048	\$ 73,048										
010	Housekeeping	115,933	2,186	\$ 118,119									
060	Laundry and Linen	70,617	5,474	9,124	\$ 85,214								
065	Dietary	246,754	6,888	11,481	0	\$ 265,123							
155	Social Services	N/A	6,171	10,287	0	0	\$ 16,458						
160	Activities	N/A	302	504	0	0	0	\$ 806					
165	Administration	N/A	3,865	6,443	0	0	0	0		\$ 10,309	\$ 10,309		
166	Medical Records	29,499	821	1,368	0	0	0	0		31,688		\$ 31,688	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ 0				
ANCILLARY SERVICES													
075	Patient Supplies		1,086	1,810	0	0	0	0	0	2,896	31	94	\$ 3,021
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		3,171	5,287	0	0	0	0	0	8,458	557	1,713	10,729
081	Respiratory Therapy		86	143	0	0	0	0	0	229	11	33	272
082	Occupational Therapy		1,119	1,866	0	0	0	0	0	2,985	400	1,229	4,613
083	Speech Pathology		302	504	0	0	0	0	0	806	10	31	847
085	Pharmacy		198	330	0	0	0	0	0	527	415	1,275	2,217
090	Laboratory		0	0	0	0	0	0	0	0	62	191	253
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	153	472	625
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		40,666	67,786	85,214	265,123	16,458	806	0	476,053	8,636	26,547	511,236 *
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 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		713	1,188	0	0	0	0	0	1,901	34	104	2,038
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 535,851	\$ 73,048	\$ 118,119	\$ 85,214	\$ 265,123	\$ 16,458	\$ 806	\$ 0	\$ 493,854	\$ 10,309	\$ 31,688	\$ 535,851

(To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
LINDA VALLEY CARE CENTER

NPI:
1265453914

OSHPD Facility Number:
206361244

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	\$ 140,541	\$ 140,541										
010	Housekeeping	32,895	4,207	\$ 37,102									
060	Laundry and Linen	75,364	10,531	2,866	\$ 88,761								
065	Dietary	232,194	13,252	3,606	0	\$ 249,052							
155	Social Services	0	11,873	3,231	0	0	\$ 15,104						
160	Activities	7,281	581	158	0	0	0	\$ 8,021					
165	Administration	N/A	7,437	2,024	0	0	0	0		\$ 9,461	\$ 9,461		
166	Medical Records	0	1,579	430	0	0	0	0		2,009		\$ 2,009	
170	Inservice Education - Nursing	5,789	0	0	0	0	0	0	\$ 5,789				
ANCILLARY SERVICES													
075	Patient Supplies	31	2,089	568	0	0	0	0	0	2,688	28	6	\$ 2,723
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	98,075	6,102	1,661	0	0	0	0	0	105,837	512	109	106,457
081	Respiratory Therapy	3,840	165	45	0	0	0	0	0	4,050	10	2	4,062
082	Occupational Therapy	52,152	2,154	586	0	0	0	0	0	54,892	367	78	55,336
083	Speech Pathology	685	581	158	0	0	0	0	0	1,425	9	2	1,436
085	Pharmacy	191,004	380	104	0	0	0	0	0	191,488	381	81	191,950
090	Laboratory	28,958	0	0	0	0	0	0	0	28,958	57	12	29,027
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	71,614	0	0	0	0	0	0	0	71,614	141	30	71,785
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	147,739	78,239	21,292	88,761	249,052	15,104	8,021	5,789	613,996	7,926	1,683	623,605
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
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	6,376	1,371	373	0	0	0	0	0	8,120	31	7	8,158
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,094,538	\$ 140,541	\$ 37,102	\$ 88,761	\$ 249,052	\$ 15,104	\$ 8,021	\$ 5,789	\$ 1,083,068	\$ 9,461	\$ 2,009	\$ 1,094,538

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LINDA VALLEY CARE CENTER

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

NPI:
1265453914

OSHPD Facility Number:
206361244

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)	\$ 534,929	94%							
	Property Tax (line 40)	35,532	6%	\$ 570,461						
005	Plant Operations and Maintenance			18,522	\$ 18,522					
010	Housekeeping			16,520	554	\$ 17,075				
060	Laundry and Linen			41,357	1,388	1,319	\$ 44,064			
065	Dietary			52,042	1,746	1,660	0	\$ 55,448		
155	Social Services			46,629	1,565	1,487	0	0	\$ 49,681	
160	Activities			2,284	77	73	0	0	0	\$ 2,433
165	Administration			29,207	980	931	0	0	0	0
166	Medical Records			6,202	208	198	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			8,204	275	262	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			23,963	804	764	0	0	0	0
081	Respiratory Therapy			648	22	21	0	0	0	0
082	Occupational Therapy			8,458	284	270	0	0	0	0
083	Speech Pathology			2,284	77	73	0	0	0	0
085	Pharmacy			1,494	50	48	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			307,262	10,311	9,799	44,064	55,448	49,681	2,433
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
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			5,385	181	172	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 570,461	100%	\$ 570,461	\$ 18,522	\$ 17,075	\$ 44,064	\$ 55,448	\$ 49,681	\$ 2,433

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LINDA VALLEY CARE CENTER

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

NPI:
1265453914

OSHPD Facility Number:
206361244

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 94% Of Total	Property Tax 6% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 534,929	94%							
	Property Tax (line 40)	35,532	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 31,118	\$ 31,118				
166	Medical Records				6,608		\$ 6,608			
170	Inservice Education - Nursing			\$ 0						
ANCILLARY SERVICES										
075	Patient Supplies			0	8,741	93	20	\$ 8,853	\$ 8,302	\$ 551
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	25,531	1,683	357	27,571	25,854	1,717
081	Respiratory Therapy			0	691	32	7	730	684	45
082	Occupational Therapy			0	9,011	1,206	256	10,474	9,821	652
083	Speech Pathology			0	2,433	30	6	2,470	2,316	154
085	Pharmacy			0	1,592	1,252	266	3,110	2,916	194
090	Laboratory			0	0	187	40	227	213	14
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	463	98	562	527	35
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	478,999	26,070	5,536	510,604	478,800	31,804
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
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	5,737	102	22	5,861	5,496	365
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 570,461	100%	\$ 0	\$ 532,735	\$ 31,118	\$ 6,608	\$ 570,461	\$ 534,929	\$ 35,532

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
LINDA VALLEY CARE CENTER

NPI:
1265453914

OSHPD Facility Number:
206361244

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. 67% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 23,544												
055	Interest - Other	32												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	958,789												
	Total Costs Allocable as Administration	982,365	67%											
167	CDPH Licensing Fees	26,000	2%											
168	Professional Liability Insurance	47,337	3%											
169	Quality Assurance Fees	411,339	28%											
174	Caregiver Training	0	0%											
	Total	1,467,041	100%						\$ 1,467,041					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 2,896	\$ 2,688	\$ 8,741	\$ 14,325	4,368	\$ 2,925	\$ 77	\$ 141	\$ 1,225	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			120,330	8,458	105,837	25,531	260,157	79,328	53,120	1,406	2,560	22,243	0
081	Respiratory Therapy			0	229	4,050	691	4,970	1,515	1,015	27	49	425	0
082	Occupational Therapy			119,636	2,985	54,892	9,011	186,524	56,876	38,085	1,008	1,835	15,947	0
083	Speech Pathology			0	806	1,425	2,433	4,664	1,422	952	25	46	399	0
085	Pharmacy			0	527	191,488	1,592	193,607	59,036	39,532	1,046	1,905	16,553	0
090	Laboratory			0	0	28,958	0	28,958	8,830	5,913	156	285	2,476	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	71,614	0	71,614	21,837	14,623	387	705	6,123	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			2,461,524	476,053	613,996	478,999	4,030,571	1,229,024	822,983	21,782	39,657	344,602	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
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,901	8,120	5,737	15,758	4,805	3,218	85	155	1,347	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,467,041		\$ 2,701,490	\$ 493,854	\$ 1,083,068	\$ 532,735	\$ 4,811,147	\$ 1,467,041					
	Total Administrative Costs							\$ 1,467,041		\$ 982,365	\$ 26,000	\$ 47,337	\$ 411,339	\$ 0
	Unit Cost Multiplier							0.30492542						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 41,997	\$ 11,470	\$ 37,726	\$ 91,193						
	TOTAL FACILITY COSTS							\$ 6,369,381						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
LINDA VALLEY CARE CENTER

NPI:
1265453914

OSHPD Facility Number:
206361244

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 3)	Plant Ops (SQ FT) 5 (Adj 3)	Hskpng (SQ FT) 10 (Adj 3)	Laundry (LBS) 60 (Adj 4)	Dietary (MEALS) 65 (Adj 5)	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	657									
010	Housekeeping	586	586								
060	Laundry and Linen	1,467	1,467	1,467							
065	Dietary	1,846	1,846	1,846							
155	Social Services	1,654	1,654	1,654							
160	Activities	81	81	81							
165	Administration	1,036	1,036	1,036							
166	Medical Records	220	220	220							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	291	291	291						14,325	14,325
077	Specialized Support Surfaces									0	0
080	Physical Therapy	850	850	850						260,157	260,157
081	Respiratory Therapy	23	23	23						4,970	4,970
082	Occupational Therapy	300	300	300						186,524	186,524
083	Speech Pathology	81	81	81						4,664	4,664
085	Pharmacy	53	53	53						193,607	193,607
090	Laboratory									28,958	28,958
095	Home Health Services									0	0
100	Other Ancillary Services									71,614	71,614
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,899	10,899	10,899	260,000	82,728	2,462,009	2,462,009	2,462,009	4,030,571	4,030,571
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
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	191	191	191						15,758	15,758
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	20,235	19,578	18,992	260,000	82,728	2,462,009	2,462,009	2,462,009	4,811,147	4,811,147
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 55,390 0.022497887	\$ 91,864 0.037312617			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 73,048 3.73112678	\$ 118,119 6.21943136	\$ 85,214 0.32774796	\$ 265,123 3.20475208	\$ 16,458 0.00668488	\$ 806 0.00032737	\$ - 0.00000000	\$ 10,309 0.00214269	\$ 31,688 0.00658640
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 140,541 7.17851670	\$ 37,102 1.95353890	\$ 88,761 0.34138741	\$ 249,052 3.01048949	\$ 15,104 0.00613500	\$ 8,021 0.00325779	\$ 5,789 0.00235133	\$ 9,461 0.00196644	\$ 2,009 0.00041758
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 570,461 28.19179639	\$ 18,522 0.94606243	\$ 17,075 0.89905146	\$ 44,064 0.16947749	\$ 55,448 0.67024631	\$ 49,681 0.02017907	\$ 2,433 0.00098821	\$ - 0.00000000	\$ 31,118 0.00646795	\$ 6,608 0.00137350

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LINDA VALLEY CARE CENTER

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

NPI:
1265453914

OSHPD Facility Number:
206361244

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	\$ 53,107	\$ 0	\$ 53,107	(Sch 3)
005	.20-.39	Fringe Benefits	6200	19,941	0	19,941	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	140,541	0	140,541	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 213,589	\$ 0	\$ 213,589	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 87,388	\$ 0	\$ 87,388	(Sch 3)
010	.20-.39	Fringe Benefits	6300	28,545	0	28,545	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	32,895	0	32,895	(Sch 4)
010		Housekeeping - Total	6300	\$ 148,828	\$ 0	\$ 148,828	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 7,911	\$ 0	\$ 7,911	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	18,779	0	18,779	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	508,239	0	508,239	(Sch 5)
040		Property Taxes	7300	35,532	0	35,532	(Sch 5)
045		Property Insurance	7400	23,544	0	23,544	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	32	0	32	(Sch 6)
057		Subtotal 005 - 055		\$ 956,454	\$ 0	\$ 956,454	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 52,297	\$ 0	\$ 52,297	(Sch 3)
060	.20-.39	Fringe Benefits	6400	18,320	0	18,320	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	75,364	0	75,364	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 145,981	\$ 0	\$ 145,981	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 184,598	\$ 0	\$ 184,598	(Sch 3)
065	.20-.39	Fringe Benefits	6500	62,156	0	62,156	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	232,194	0	232,194	(Sch 4)
065		Dietary - Total	6500	\$ 478,948	\$ 0	\$ 478,948	
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	31	0	31	(Sch 4)
075		Patient Supplies - Total	8100	\$ 31	\$ 0	\$ 31	
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:
LINDA VALLEY CARE CENTER

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

NPI:
1265453914

OSHPD Facility Number:
206361244

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	\$	\$ 95,589	\$ 95,589	(Sch 2)
080	.20-.39	Fringe Benefits	8200		24,741	24,741	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	218,405	(120,330)	98,075	(Sch 4)
080		Physical Therapy - Total	8200	\$ 218,405	\$ 0	\$ 218,405	
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	3,840	0	3,840	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 3,840	\$ 0	\$ 3,840	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 95,037	\$ 95,037	(Sch 2)
082	.20-.39	Fringe Benefits	8250		24,599	24,599	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	171,788	(119,636)	52,152	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 171,788	\$ 0	\$ 171,788	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	685	0	685	(Sch 4)
083		Speech Pathology - Total	8280	\$ 685	\$ 0	\$ 685	
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	191,004	0	191,004	(Sch 4)
085		Pharmacy - Total	8300	\$ 191,004	\$ 0	\$ 191,004	
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	28,958	0	28,958	(Sch 4)
090		Laboratory - Total	8400	\$ 28,958	\$ 0	\$ 28,958	
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	71,614	0	71,614	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 71,614	\$ 0	\$ 71,614	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LINDA VALLEY CARE CENTER

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

NPI:
1265453914

OSHPD Facility Number:
206361244

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
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
104		Subtotal 075 - 102		\$	\$	686,325	0 \$ 686,325
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$	\$	1,760,769	\$ 1,760,769 (Sch 2)
105	.20-.39	Fringe Benefits	6110			553,501	553,501 (Sch 2)
105	.49	Agency Staff	6110			0	0 (Sch 2)
105	.40-.99	Other - Nonlabor	6110	2,462,009	(2,314,270)		147,739 (Sch 4)
105		Skilled Nursing Care - Total	6110	\$	\$	2,462,009	0 \$ 2,462,009
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:
LINDA VALLEY CARE CENTER

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

NPI:
1265453914

OSHPD Facility Number:
206361244

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)
		Other Nonreimbursable				
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	6,376	0	6,376 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 6,376	\$ 0	\$ 6,376
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		Subtotal 105 - 145		\$ 2,468,385	\$ 0	\$ 2,468,385
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 42,363	\$ 0	\$ 42,363 (Sch 2)
155	.20-.39	Fringe Benefits	6600	13,027	0	13,027 (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	\$ 55,390	\$ 0	\$ 55,390

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LINDA VALLEY CARE CENTER

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

NPI:
1265453914

OSHPD Facility Number:
206361244

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	\$ 62,529	\$ 0	\$ 62,529	(Sch 2)
160	.20-.39	Fringe Benefits	6700	29,335	0	29,335	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,281	0	7,281	(Sch 4)
160		Activities - Total	6700	\$ 99,145	\$ 0	\$ 99,145	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 268,934	\$ 0	\$ 268,934	(Sch 6)
165	.20-.39	Fringe Benefits	6900	85,199	0	85,199	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	604,656	0	604,656	(Sch 6)
165		Administration - Total	6900	\$ 958,789	\$ 0	\$ 958,789	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 23,108	\$ 0	\$ 23,108	(Sch 3)
166	.20-.39	Fringe Benefits	6900	6,391	0	6,391	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 29,499	\$ 0	\$ 29,499	
167		CDPH Licensing Fees	6900	\$ 26,000	\$ 0	\$ 26,000	(Sch 6)
168		Professional Liability Insurance	6900	\$ 47,337	\$ 0	\$ 47,337	(Sch 6)
169		Quality Assurance Fees	6900	\$ 411,339	\$ 0	\$ 411,339	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$	\$ 0	\$ 0	(Sch 3)
170	.20-.39	Fringe Benefits	6800		0	0	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	5,789	0	5,789	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 5,789	\$ 0	\$ 5,789	
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		\$ 1,633,288	\$ 0	\$ 1,633,288	
200		Total		\$ 6,369,381	\$ 0	\$ 6,369,381	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 150,426
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
LINDA VALLEY CARE CENTER

NPI:
1265453914

OSHPD Facility Number:
206361244

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

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ						
005	1	0								
005	2	0								
005	3	0								
005	4	0								
010	1	0								
010	2	0								
010	3	0								
010	4	0								
015	4	0								
020	4	0								
025	4	0								
030	4	0								
035	4	0								
040	4	0								
045	4	0								
050	4	0								
055	4	0								
060	1	0								
060	2	0								
060	3	0								
060	4	0								
065	1	0								
065	2	0								
065	3	0								
065	4	0								
070	4	0								
075	1	0								
075	2	0								
075	3	0								
075	4	0								
077	1	0								
077	2	0								
077	3	0								
077	4	0								
080	1	95,589	95,589							
080	2	24,741	24,741							
080	3	0								
080	4	(120,330)	(120,330)							
081	1	0								
081	2	0								
081	3	0								
081	4	0								
082	1	95,037	95,037							
082	2	24,599	24,599							
082	3	0								
082	4	(119,636)	(119,636)							

Provider Name:
LINDA VALLEY CARE CENTER

NPI:
1265453914

OSHPD Facility Number:
206361244

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ						
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	\$0	0	0	0	0	0	0	0	0

(To Sch 8)

Provider Name							Fiscal Period	NPI	Adjustments	
LINDA VALLEY CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1265453914	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 costs in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$150,426	\$150,426

Provider Name							Fiscal Period	NPI	Adjustments		
LINDA VALLEY CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1265453914	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 REPORTED COSTS</u>											
2	10.5	080	1	8A-1	080	1	Physical Therapy - Salaries and Wages	\$0	\$95,589	\$95,589	
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits	0	24,741	24,741	
	10.5	082	1	8A-1	082	1	Occupational Therapy - Salaries and Wages	0	95,037	95,037	
	10.5	082	2	8A-1	082	2	Occupational Therapy - Fringe Benefits	0	24,599	24,599	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	0	1,760,769	1,760,769	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	0	553,501	553,501	
	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor	218,405	(120,330)	98,075	
	10.5	082	4	8A-1	082	4	Occupational Therapy - Other - Nonlabor	171,788	(119,636)	52,152	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	2,462,009	(2,314,270)	147,739	
							To adjust the reported expenses to agree with the provider's records.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period	NPI	Adjustments	
LINDA VALLEY CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1265453914	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>ADJUSTMENTS TO REPORTED STATISTICS</u>										
3	10.7	005	1	7	005		Plant Operations and Maintenance (Square Feet)	0	657	657
	10.7	010	1,2	7	010		Housekeeping	0	586	586
	10.7	060	1,2,3	7	060		Laundry and Linen	0	1,467	1,467
	10.7	065	1,2,3	7	065		Dietary	0	1,846	1,846
	10.7	075	1,2,3	7	075		Patient Supplies	0	291	291
	10.7	080	1,2,3	7	080		Physical Therapy	0	850	850
	10.7	081	1,2,3	7	081		Respiratory Therapy	0	23	23
	10.7	082	1,2,3	7	082		Occupational Therapy	0	300	300
	10.7	083	1,2,3	7	083		Speech Pathology	0	81	81
	10.7	085	1,2,3	7	085		Pharmacy	0	53	53
	10.7	105	1,2,3	7	105		Skilled Nursing Care	0	10,899	10,899
	10.7	140	1,2,3	7	140		Beauty and Barber	0	191	191
	10.7	155	1,2,3	7	155		Social Services	0	1,654	1,654
	10.7	160	1,2,3	7	160		Activities	0	81	81
	10.7	165	1,2,3	7	165		Administration	0	1,036	1,036
	10.7	166	1,2,3	7	166		Medical Records	0	220	220
	10.7	175	1	7	N/A		Total Statistics - Square Feet	0	20,235	20,235
	10.7	175	2	7	N/A		Total Statistics - Square Feet	0	19,578	19,578
	10.7	175	3	7	N/A		Total Statistics - Square Feet	0	18,992	18,992
							To establish square footage statistics to agree with the prior year audited square footage. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			
4	10.7	105	4	7	105		Skilled Nursing Care (Pounds of Laundry)	0	260,000	260,000
	10.7	175	4	7	N/A		Total Statistics - Laundry and Linen	0	260,000	260,000
							To establish pounds of laundry statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period	NPI	Adjustments	
LINDA VALLEY CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1265453914	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>ADJUSTMENTS TO REPORTED STATISTICS</u>										
5	10.7	105	5	7	105	Skilled Nursing Care (Meals Served)	0	82,728	82,728	
	10.7	175	5	7	N/A	Total Statistics - Dietary	0	82,728	82,728	
To establish meals served statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	NPI	Adjustments	
LINDA VALLEY CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1265453914	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>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
6	11(2)	105	1	1	12		Total Patient Days of Service - Skilled Nursing Care To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	27,576	1,998	29,574
7	4.1	5	2	1	15		Medi-Cal Days of Service - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through October 30, 2013 Report Date: October 31, 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	18,364	(1,190)	17,174
8	Not Reported			1	16		Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	83	83

Provider Name							Fiscal Period			NPI		Adjustments		
LINDA VALLEY CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1265453914		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>ADJUSTMENTS TO OTHER MATTERS</u>														
	Not Reported			1	14		Overpayments							
9							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1					\$0	\$5,286	
10							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						<u>5,663</u> \$10,949	\$10,949