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**Adopted Amendments to Regulations**

## CALIFORNIA CODE OF REGULATIONS

## TITLE 22, DIVISION 7, CHAPTER 10

## Sections 97019 and 97041

Effective April 1, 2020

**§ 97019. Accounting and Reporting Manual for California Long-Term Care Facilities.**

(a) To assure uniformity of accounting and reporting procedures among long-term care facilities, the Office shall publish an "Accounting and Reporting Manual for California Long-Term Care Facilities", which will be supplemental to the system adopted by this Chapter. The "Accounting and Reporting Manual for California Long-Term Care Facilities", Second Edition (Manual) as amended October 1, 2019, shall not be published in full in the California Code of Regulations, but is hereby incorporated by reference. For report periods ending prior to January 1, 2020, facilities must use the version of the Manual as amended October 1, 2019. For reporting periods ending on or after January 1, 2020, facilities must use the "Accounting and Reporting Manual for California Long-Term Care Facilities", Second Edition (Manual) as amended April 1, 2020 which is hereby incorporated by reference. All long-term care facilities must comply with the systems and procedures detailed in the applicable version of the Manual. Copies of the Manual may be obtained from the Office at 2020 West El Camino Avenue, Suite 1100, Sacramento, CA 95833, or by downloading from the OSHPD website. The Office shall provide each new long-term care facility with a copy of the "Accounting and Reporting Manual for California Long-Term Care Facilities". The Manual published by the Office shall be the official and binding interpretations of accounting and reporting treatment within the long-term care facility accounting and reporting system.

(b) Requests for modifications to the accounting and reporting systems set forth by the Manual shall be filed as provided by Section 97050.

Note: Authority cited. Section 128810, Health and Safety Code. Reference: Section 128760, and 128734, Health and Safety Code.

## § 97041. Report Procedures

(a) Health facilities shall report to the Office as follows:

- (1) Health facilities shall prepare annual disclosure reports required by subsections (a) through (e) of Section 128735, Health and Safety Code, in a standard electronic format as approved by the Office pursuant to subsection (3) and file annual disclosure reports with the Office pursuant to subsection (4). Health facilities may file requests for modifications to this reporting requirement, as provided under Section 97050, where meeting this requirement would not be cost-effective for the facility.
- (2) To meet the requirement of subsection (1), health facilities shall use a program approved pursuant to subsection (3), which can be either a third-party program or their own program. Health facilities intending to use a third-party program are not required to notify the Office of that intent. The Office shall notify all health facilities and third-parties with Office-approved electronic reporting programs of any change in the electronic reporting requirements. The Office shall maintain and make available a list of all programs approved pursuant to subsection (3).
- (3) Programs to be used for preparing reports in a standard electronic format pursuant to subsection (1) must be approved by the Office in advance and must meet the Office's specifications for electronic reporting. To be approved, electronic report preparation programs must be able to apply Office-specified edits to the data being reported and must be able to produce a standardized output file that meets the Office's specified electronic formats. Specifications for preparing hospital annual reports in a standard electronic format shall be provided by the Office upon request and shall include file and record formats, editing criteria, and test case requirements, as published by the Office in the May 2019 issue of "Instructions and Specifications for Developing Approved Software to Prepare the California Hospital Annual Disclosure Report", and herein incorporated by reference in its entirety. For report periods ending prior to January 1, 2020, specifications for preparing the LTC facility annual reports in a standard electronic format shall be provided by the Office upon request and shall include file and record formats, editing criteria, and test case requirements, as published by the Office in the May 2019 issue of "Instructions and Specifications for Developing Approved Software to Prepare the Californian Long-Term Care Facility Integrated Disclosure and Medi-Cal Cost Report", and herein incorporated by reference in its entirety. For report period ending on or after January 1, 2020, specifications for preparing LTC facility annual reports in a standard electronic format shall be provided by the Office upon request and shall include file and record formats, editing criteria, and test case requirements, as published by the Office in the October 2019 issue of "Instructions and Specifications for Developing Approved Software to Prepare the California Long-Term Care Facility Integrated Disclosure & Medi-Cal Cost Report", and incorporated by reference in its entirety. To obtain approval for an electronic report preparation program, a request, together with the Office's specified test case and a signed statement certifying that the program includes all Office-specified edits, must be filed with the Office at 2020 West El Camino Avenue, Suite 1100, Sacramento, CA 95833, at least 90 days prior to the end of the reporting period to which the program applies. The Office shall review the test case and respond within 60 days by either approving or disapproving the request. The Office may limit the approval of the electronic report preparation program to a specified period of time or reporting period(s). If disapproved, the Office shall set forth the basis for a denial. The Office may seek additional information from the requestor in evaluating the request.

Changes to the Office's electronic reporting specifications may require the programs used for preparing reports in a standard electronic format to be re-approved.

- (4) Health facilities must file annual disclosure reports with the Office using SIERA.
  - (5) Hospitals shall prepare and file the quarterly reports required by Section 128740, Health and Safety Code, with the Office using SIERA. Hospitals may file requests for modifications to this reporting requirement, as set forth under Section 97050, where meeting this requirement would not be cost-effective for the hospital.
- (b) Health facilities shall use SIERA to revise reports that have been filed with the Office according to (a) of this Section.
  - (c) Congregate living health facilities are exempt from the electronic reporting requirements of (a) and (b) of this Section. Congregate living health facilities may file annual disclosure reports using SIERA or using hard-copy report forms.

**Approved Amendments to  
The “Accounting and Reporting Manual  
For California Long-Term Care Facilities”, Second Edition  
For Report Periods Ending on or After January 1, 2020**

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**INSTRUCTIONS FOR COMPLETING DISCLOSURE REPORTS**

**4020.1**

**General**

These instructions relate to preparation of the Integrated Disclosure and Medi-Cal Cost Report (Disclosure Report).

The following rules apply to completing and submitting the Disclosure Report:

1. The Medicare cost report will not be accepted in lieu of the Integrated Disclosure and Medi-Cal Cost Report.
2. All amounts are to be reported in whole dollars unless otherwise indicated. Rounding to the nearest ten, hundred, or thousand is not acceptable.
3. *Each facility that received from a related party goods, fees and services collectively worth ten thousand (\$10,000) or more per year must provide a .pdf copy of the related party's profit and loss statement as part of the Disclosure Report.*
  - a. *"Profit and loss statement" means the most recent annual statement on profits and losses of the related party.*
  - b. *"Related party" means an organization related to the licensee provider or that is under common ownership or control, as defined in Section 413.17(b) of Title 42 of the Code of Federal Regulations.*

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**Pages 3.1 and 3.2 and 3.3 - Related Persons and Organizations and  
Other Information Facility Organization and Other Information**

4020.20

~~The purpose of these pages is to identify the facility's transactions during the current reporting period with persons or organizations related by common ownership or control. A "related organization" means that the provider to a significant extent is associated or affiliated with or has control of or is controlled by the organization furnishing the services, facilities or supplies. Common ownership exists when an individual or individuals possess significant ownership or equity in the facility and the institution or organization serving the facility. Control exists where an individual or an organization has the power, directly or indirectly, to significantly influence or direct the actions or policies of the facility. These pages also identify other information required for Medi-Cal program reporting.~~

~~• If any costs or revenue are included in the Income Statement (page 8) for the current period which are a result of transactions with related persons or organizations, check the "Yes" box on item A and complete item A1. Do not include compensation of owners or their relatives reported in item G. If there were no such costs or revenue, check the "No" box, and skip to item B.~~

~~• List in item A1 all costs or revenues referred to in item A as follows:~~

~~Enter the Account Title (shown on the Income Statement) in column 1.~~

~~Identify the party (person or organization) with whom the transaction occurred in column 2.~~

~~Identify the specific service and supply in column 3.~~

~~Enter the corresponding amount of the item in column 4, with the appropriate parentheses if the item is a credit.~~

~~• If any assets or liabilities are included in the Balance Sheet (page 5.1 and 5.2) for the current period which are a result of transactions with related persons or organizations, check the "Yes" box on item B and complete item B1. If there were no such transactions, check the "No" box, and skip to item C.~~

~~• List in item B1 all costs or revenues referred to in item B as follows:~~

~~Enter the Account Number and Title (as shown on the Balance Sheet) in column 1.~~

~~Identify the party with whom the transaction occurred in column 2.~~

~~Enter the corresponding amount of the item in column 3, with the appropriate parentheses if the item is a credit.~~

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*The purpose of these pages is to identify the facility's relationships with various control and/or management organizations. In addition, these pages identify other information required for Medi-Cal program reporting.*

**Page 3.1:**

- If the facility is *part of an organization with one of* two or more facilities under common ownership or control, check the "Yes" box of item **AG**, and complete items **B** and **DD**. If the facility is not under common ownership or control with any other facilities, check the "No" box of item **AG** and skip to item **FG** on Page 3.2.
- If "Yes" was checked in item **AG**, indicate in item **BD** whether the facility is a parent, subsidiary, division, or other entity.
- If the subsidiary or division box was checked in item **BD**, complete item **CE** by entering the name and address of the parent organization.
- If item **AG** was checked "Yes", complete item D by entering in columns 1 and 2 the name and address of the other related facilities. Enter in column 3 the common owner's percentage of ownership of each related facility. If more space is needed, attach a separate sheet.

~~• If at any time during the reporting period owners or their relatives (as defined on page 3.2) received compensation from the facility, enter in item G the information requested as indicated below. Owner is as defined in 42 CFR 455.101 and 455.102 (CFR means Code of Federal Regulations).~~

~~Complete column 1 with the name of the individual receiving such compensation.~~

~~Complete column 2 with the title and function of the individual receiving such compensation.~~

~~Complete column 3 with the individual's percent of ownership interest.~~

~~Complete column 4 with the individual's average hours per work week that are devoted to business purposes.~~

~~Complete column 5 with the amount of compensation that is included in costs for the current report period. Compensation is as defined in 42 CFR 405.426 and 413.102.~~

- Enter in item E the names of the owners of the facility *having a 5% or more equity interest*. Owner is as defined in 42 CFR 455.101 and 455.102. This item must be completed by all facilities. In addition, include the names of individuals or organizations which hold, in conjunction with any equity interest, 5% or more interest in any mortgage, deed of trust, note, or other obligation secured by the disclosing entity if that interest equals at least 5% of the value of the assets of the disclosing entity. *If an owner received compensation from the facility during the current reporting period, see the instructions for Page 10.4 and complete "Salary Information for Owners/Operators,*

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*Related Parties, Administrators, Assistant Administrators, and Board Members”, as required.*

**Page 3.2:**

- Complete item F by entering the name and occupation (not board title) of each *governing* board member. Compensation is the amount received from all sources for services ~~rendered~~ *performed* as a board member. This item must be completed by all facilities. *If a board member received compensation from the facility during the current reporting period, see instructions for Page 10.4 and complete “Salary Information for Owners/Operators, Related Parties, Administrators, Assistant Administrators, and Board Members”, as required.*
- Check the "Yes" box of item ~~GK~~ and complete detail as required on lines ~~205 195~~ through ~~230 224~~ if your facility contracts with a management company. If no such management contract exists, check the "No" box *and proceed to item M on Page 3.3*. If "Yes" enter on lines ~~240 222~~ through ~~280 229~~ the names of the individuals who are 5% or more owners of the Management Company. Owner is as defined in 42 CFR 455.101 and 455.102. *If the management company is a related party to the facility and received compensation from the facility during the current reporting period, see instructions for Page 10.4 and complete “Salary Information for Owners/Operators, Related Parties, Administrators, Assistant Administrators, and Board Members”, as required.*

**Page 3.3:**

The following items are to be completed for Medi-Cal Providers only:

- Check the "Yes" box of item M if financial statements for the facility's reporting period are available and enclose a copy with these forms. If they are not available, enclose a copy of the working trial balance.
- Check the "Yes" box of item N if the report to be filed relates to a change in ownership of the facility and enclose a copy of sales agreement showing the allocation of the sales price to the assets.
- If item ~~GA~~ *on Page 3.1* is checked "Yes" disclose in item O all allocations of costs made by the home office to the facility involved in chain operations. The detail on lines 340 through 346 must support such costs included in column 3 of page 10.1. The detail on lines 349 through 352 must support the amount on page 5.1, column 1, line 200 and page 5.2, column 1, lines 135 and 180. If more space is needed, attach a separate sheet. Business organizations which are engaged in other activities which are not related to health care may also be a chain organization.
- If any assets were disposed of during the reporting period, check the "Yes" box of item P, and attach a schedule showing the detail requested in item P. If no assets were disposed of check the "No" box.

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- Check the "Yes" box of item Q if your facility handles patient monies either through a patient trust fund, a savings and loan or another financial institution. If "Yes" and monies are handled through a standard trust system, fill out lines 370 through 375.

If "Yes" and monies are handled through a non-standard trust system, fill out lines 365 through 367.

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**Page 5.4 - Adjustments to Balance Sheet (Medi-Cal Providers, Only)**

4020.11

This page is printed on the same sheet of paper as page 5.3.

This page is a supplemental worksheet to pages 5.1 and 5.2.

For Medi-Cal proprietary providers, it is necessary to eliminate from the balance sheet those assets and liabilities not related to patient care.

The following are examples: (Refer to [CMS HCFA](#) Publication 15-1)

ASSETS

- 1) Invested funds ([CMS HCFA](#) Publication 15-1, Section 1218.2)
- 2) Receivables which did not result from patient care services:
  - a. Amounts due from officers, employees, directors.
  - b. Amounts due from related organizations.
- 3) Inventory not related to patient care.
- 4) Property, plant, and equipment not used to provide patient care.
- 5) Investments not related to patient care.
- 6) Construction in progress.
- 7) Goodwill acquired on or after August 1, 1970 ([CMS HCFA](#) Publication 15-1, Section 1214).

LIABILITIES

- 1) Liabilities which are attributable to and identifiable with the cost of any asset eliminated.
- 2) Loans from owners and/or related organizations made after July 1, 1966.

Note: Section 2314 of the Deficit Reduction Act (DEFRA) of 1984 amended the federal requirements regarding Medicare and Medi-Cal reimbursement for capital related costs. For nursing homes sold after July 18, 1984, reimbursement for capital related costs is limited to the lesser of the valuation of assets to the owner of record on July 18, 1984, or the acquisition cost of the new owner.

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Generally, allowable capital related costs and balance sheet account valuations of the new owner cannot exceed (but can be less than) those of the previous owner of record on July 18, 1984. Typical expenses that may require adjustment are depreciation and interest. Typical balance sheet items that may require adjustment are property, plant, and equipment, and the related acquisition debt. Adjustments related to balance sheet account valuations that exceed this limitation must be reported on this page and adjusted in column 3, pages 5.1 and 5.2. Any expenses that exceed this limitation must be reported on line 135 of page 10.3 and adjusted in column 13, page 10.1.

- In column 1, enter the title of the account which is to be adjusted.
- In column 2, enter the line number from page 5.1 or 5.2 which is to be adjusted.
- In column 3, enter the amount of the adjustment. Indicate by the use of brackets whether the adjustment is a decrease.
- In column 4, provide an explanation of each adjustment.
- *In column 5, provide the name of the related party, if applicable, and complete Page 10.4.*
- Transfer the amounts in column 3 to pages 5.1 and 5.2, column 3, lines as appropriate.

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**Page 10.3 - Adjustments to Trial Balance Expenses**

4020.3

This page is a supplemental worksheet to page 10.1 and is completed by Medi-Cal providers only. *Related-party transactions must be reported on Page 10.4. Do not report related-party transactions on this page.*

Medi-Cal providers are advised that where allowable Medi-Cal costs are not otherwise defined by the State; the facility must refer to the Provider Reimbursement Manual; *Parts 1 and 2*, (HCFA-Publications 15-1 and 15-2) issued by the U.S. ~~Health Care Financing Centers for Medicare and Medicaid Services Administration~~ for the determination of *reasonable*, allowable costs.

There are three types of adjustments commonly made:

- 1) Adjustments to eliminate expenses specifically non-reimbursable under Medi-Cal. Generally, expenses are not reimbursable if they are not related to patient care.
- 2) Adjustments to record reimbursable expenses not recorded in the trial balance, such as imputed expenses for non-paid workers.
- 3) Adjustments for revenues received which are actually recoveries of costs through sales, charges, fees, grants, gifts, etc.
  - a. Where amounts received can be attributed to or identified with specific expenses of the functions that gave rise to the revenue and are reimbursable, the amounts received are netted against the expense relating to that function (not to exceed the amount of expense). For example, amounts received from charges for medical records will be netted against the expense related to "medical records."
  - b. Where amounts received cannot be attributed to or identified with specific reimbursable or non-reimbursable expenses, the total amount must be netted against administrative expense.
  - c. Amounts received which are related to identifiable non-reimbursable costs should not be netted against expenses on page 10.1.

Line descriptions on page 10.3 indicate the more common areas which affect allowable costs or result in costs incurred other than patient care and, thus, require adjustment. This list is not all inclusive.

Note: The revenues reported as Other Operating Revenue on page 10.2 must also be reported on page 10.3, and offset against the related expenses on page 10.1, column 13.

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Note: Section 2314 of the Deficit Reduction Act (DEFRA) of 1984 amended the federal requirements regarding Medicare and Medi-Cal reimbursement for capital related costs. For nursing homes sold after July 18, 1984, reimbursement for capital related costs is limited to the lesser of the valuation of assets to the owner of record on July 18, 1984, or the acquisition cost of the new owner.

Generally, allowable capital related costs and balance sheet account valuations of the new owner cannot exceed (but can be less than) those of the previous owner of record on July 18, 1984. Typical expenses that may require adjustment are depreciation and interest. Typical balance sheet items that may require adjustment are property, plant, and equipment, and the related acquisition debt. Any expenses that exceed this limitation must be reported on line 135 of page 10.3 and adjusted in column 13, page 10.1(3). Adjustments related to balance sheet account valuations that exceed this limitation must be reported on page 5.4 and adjusted in column 3, pages 5.1 and 5.2.

- Identify in column 2 the trial balance line number where the expense to be adjusted is now reported on page 10.1.
- Enter in column 3 ("Basis") either "A" for cost basis or "B" for amount received.
- Enter in column 4 the total amount of the required adjustment and whether it is an increase or (decrease) adjustment.
- Enter in column 5 the amount of the total adjustment in column 4 which relates to the health care portion. For facilities which have both residential and health care services, the health care portion of the adjustment should be in the same ratio to the total adjustment as the related health care expense was to total expense (i.e., if health care expenses are 80% of a given cost center, then health care should receive 80% of a related adjustment amount entered in column 4). For non-residential care providers, column 5 will be the same as column 4.
- Briefly explain in column 6 why each adjustment was made.

Transfer the net amounts in column 5 to page 10.1, column 13, lines as appropriate.

Note: Beauty and Barber expenses are to be reclassified from Other Ancillary Services on page 10.3.

Essentially, all costs other than reasonable, ordinary, necessary, patient related expenses are non-reimbursable and may not be included in establishing a rate for Medi-Cal skilled nursing and intermediate care facilities.

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Refer to [HCFA](#) [CMS](#) Publication 15-1 for additional information.

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**Page 10.4 – Related Party Information**

**4020.3.1**

*The purpose of this page is to identify and report the facility's transactions during the current reporting period with individuals or organizations related by common ownership or control beside the related adjustment to the trial balance expense. In addition, this page specifically identifies the name and address of each related party with which the facility transacted during the current reporting period.*

*“Related organization” or “related party” means an organization that is “related to the provider” as defined in 42 CFR Section 413.17 (b) and means that the provider, to a significant extent, is associated or affiliated with or has control of or is controlled by the organization furnishing services, facilities or supplies.*

- Common ownership exists when an individual or individuals possess significant ownership or equity in the facility and the institution or the organization serving the facility.*
- Control exists when an individual or organization has the power, directly or indirectly, to significantly influence or direct the actions or policies of the facility.*

*An “affiliate” is defined as a person, entity, or organization controlling, controlled by, or under common control with another person, entity, or organization, including but not limited to parent corporation, holding companies, related entities, joint ventures and partnerships. Factors to be considered include: common ownership of 50% or more; shared boards of directors, purpose; and whether an entity operates for the benefit of others.*

*If the licensee, general partner, director, or officer of the licensee has an ownership or control interest of five (5) percent or more in the related party that provides goods, fees or services to the skilled nursing facility, this page must be completed.*

*In addition, if the related party delivers goods, fees, and services collectively worth ten thousand dollars (\$10,000) or more per reporting year to the skilled nursing facility, the following information must be included in the Disclosure Report:*

- 1. Related party's profit and loss statement – see Section 4020.1 for instructions.*
- 2. Page 12.3 - Payroll-Based Journal Public Use Data of the previous quarter (last quarter of the current reporting period) for the facility's direct caregivers. See Instructions for completing Page 12.3 (Section 4020.3.4).*

*If the facility transacted with individuals or corporations that are related and receive compensation from the facility during the current reporting period, then “Salary Information for Owners/Operators, Related Parties, Administrators and Assistant Administrators and Board Members” must be completed.*

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*Enter each related party's information on a separate row as follows:*

- *Enter in Column 1, the name of the related party. If the related party is a corporation or organization, enter the name of the corporation or organization; if the related party is an individual not working for a related corporation or organization, then enter the name of the individual.*
- *Enter in Column 2, the street (number and name) of the related party.*
- *Enter in Column 3, the City of the related party.*
- *Enter in Column 4, the State of the related party.*
- *Enter in Column 5, the Zip Code of the related party.*

**Page 10.4 – Adjustments to Trial Balance Expenses and Related Party Transactions**

**4020.3.2**

*This page is a supplemental worksheet for Page 10.1.*

*This page must be completed for all facilities that had costs or revenue included in the Statement of Income for the current reporting period which are a result of transactions with related persons or organizations as defined in Section 4020.3.1 of the Manual.*

Medi-Cal providers are advised that where allowable Medi-Cal costs are not otherwise defined by the State; the facility must refer to the Provider Reimbursement Manual; *Parts 1 and 2*, (HCFA-Publications 15-1 and 15-2) issued by the U.S. Health Care Financing Centers for Medicare and Medicaid Services Administration for the determination of reasonable, allowable costs.

- *Enter in Column 1 the name of the Related Party with which the facility transacted.*
- *Enter in Column 2 the number of individuals that provided the goods and/or services at the facility.*
- *Enter in Column 3 the description of the goods and/or services related to the transaction disclosed in Column 1 (this may be the name of the cost center where the expenses are reported on Page 10.1 (e.g. Laundry & Linen).*
- *If the related party provides goods and/or services to non-related parties, check the box provided. Enter "yes" in Column 4 if the related party provides goods and/or services to non-related parties and complete Column 5 with the percentage of goods and/or services that are provided to non-related parties. If the related party does not provide goods and/or services to non-related parties, enter "no" in Column 4 and do not complete Column 5.*
- *Enter in Column 6 the Line number on the Trial Balance (Page 10.1) where the expense to be adjusted is reported.*
- *Enter in Column 7 the Transaction Amount which is included in the amount reported on Page 10.1, Column 4 if the transaction resulted in an expense. If the*

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*transaction resulted in revenue earned by the facility, be sure to enter that amount as a <credit>.*

- *Enter in Column 8 the Healthcare Portion of the Transaction. This amount is included in the amount reported on Page 10.1, Column 10. For facilities that have both residential and health care services, the healthcare portion of the transaction should utilize the same ratio to the transaction amount as the related healthcare expense was to total expense on Page 10.1, Column 8.*

*Columns 9-11 must be completed for **Medi-Cal Providers, Only.***

*For addition guidance on adjustments, refer to Manual Section 4020.3.*

- *Enter in Column 9 the total amount of the required adjustment and whether it is an increase or <decrease> adjustment.*
- *Enter in Column 10 the amount of the total adjustment in Column 9 which related to the healthcare portion. For facilities that have both residential and health care services, the health care portion of the adjustment should utilize the same ratio to the total adjustment as the related healthcare expense was to total expense on Page 10.1, Column 8 (i.e., if healthcare expenses are 80% of a given cost center, then healthcare should receive 80% of a related adjustment amount entered in Column 9. For non-residential care providers, Column 10 will be the same as Column 9.*
- *Enter in Column 11 the total amount of the transaction that is being claimed for Medi-Cal reimbursement.*

**Page 10.4 – Salary Information for Owners/Operators, Related Parties, Administrators, Assistant Administrators and Board Members** **4020.3.3**

*This purpose of this page is to disclose all individuals who have a control or ownership interest in the facility that received compensation from the facility during the current reporting period.*

*Compensation, as used on this page, has the same definition as in CFR 413.102 and refers to cash, personal benefits, cost of assets or services used, deferred compensation, or other consideration, including non-monetary, given in exchange for services provided to the facility.*

*This page is broken down into five sections as follows:*

*Section 1 – Owners/Operators – owner means any individual having a 5% or more interest, direct or indirect, in the entity licensed as a health facility as defined in 42 CFR 455.101 and 455.102. An owner's relatives are defined as spouse, son, daughter, grandchild, great-grandchild, stepchild, brother, sister, half-brother, half-sister, stepbrother, stepsister, parent, grandparent, great-grandparent, stepmother, stepfather,*

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*niece, nephew, aunt, uncle, son-in-law, daughter-in-law, mother-in-law, father-in-law, brother-in-law or sister-in law.*

*Section II – Related Party Owners/Operators Employed at the Facility (see instructions for Section 4020.3.1 of the Manual for definition).*

*Section III – Administrators – if more than one Administrator is employed during the current reporting period, include the dates of employment for each.*

*Section IV – Assistant Administrators - if more than one Assistant Administrator is employed during the current reporting period, include the dates of employment for each in the following format: Betty Jones (1/1/2018 – 3/7/2018).*

*Section V – Board Members – compensation is the amount received from all sources for services rendered as a board member.*

*For each section that is applicable, complete each column as follows:*

- Enter in Column 1 the name of the individual that received compensation from the facility during the current reporting period.*
- Enter in Column 2 the amount of salary reported on Page 10.1, Column 1 paid by the facility to the individual in Column 1.*
- Enter in Column 3 the amount of benefits reported on Page 10.1, Column 2 paid by the facility to the individual in Column 1.*
- Enter in Column 4 the amount of any other payments reported on Page 10.1, Column 3 paid by the facility to the individual in Column 1.*
- Enter in Column 5 a brief description of the goods and/or services provided to the facility – this may be the name of the cost center on the Expense Trial Balance Worksheet (Page 10.1) where associated expenses are reported (e.g Laundry & Linen, Administration).*
- Enter in Column 6 the number of hours worked per week by the individual in Column 1.*
- Enter in Columns 7 the Line number where the amounts are reported on the Expense Trial Balance Worksheet (Page 10.1).*

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**Page 12.3 – Payroll-Based Journal Public Use Data**

**4020.17.1**

*If the related party delivers goods, fees and services collectively worth ten thousand dollars (\$10,000) or more per reporting year to the skilled nursing facility, then this page must be completed and submitted in conjunction with the annual Disclosure Report.*

*Use the Payroll-Based Journal Public Use Data for the quarter that's end date matches the facility's report period end date (i.e. if the facility's report period end date is 12/31/2019, use the 10/1/2019 – 12/31/2019 data). If the report period end date does not match a calendar quarter, use the Payroll-Based Journal Public Use Data for the quarter immediately prior to the report period end date (i.e. if the facility's report period end date is 10/1/2019, use the 7/1/2019 – 9/30/2019 data).*

*On Line 1, enter the quarter end date in the following format: YYYYMMDD (i.e. 20191231)*

*For each working day of the quarter, enter the following:*

*In Column 1, enter the work date in the following format: YYYYMMDD (i.e. 20191001)*

*In Column 2, enter the Resident Census under MDS (MDSscensus)*

*In Column 3, enter the total of hours for Registered Nurse - Director of Nursing (Hrs\_RNDON)*

*In Column 4, enter the employee hours for Registered Nurse - Director of Nursing (Hrs\_RNDON\_emp)*

*In Column 5, enter the contract hours for Registered Nurse - Director of Nursing (Hrs\_RNDON\_ctr)*

*In Column 6, enter the total hours for Registered Nurse with administrative duties (Hrs\_RNadmin)*

*In Column 7, enter the employee hours for Registered Nurse with administrative duties (Hrs\_RNadmin\_emp)*

*In Column 8, enter the contract hours for Registered Nurse with administrative duties (Hrs\_RNadmin\_ctr)*

*In Column 9, enter the total hours for Registered Nurse (Hrs\_RN)*

*In Column 10, enter the employee hours for Registered Nurse (Hrs\_RN\_emp)*

*In Column 11, enter the contract hours for Registered Nurse (Hrs\_RN\_ctr)*

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*In Column 12, enter the total hours for Licensed Practical Nurse with administrative duties (Hrs\_LPNAdmin)*

*In Column 13, enter the employee hours for Licensed Practical Nurse with administrative duties (Hrs\_LPNAdmin\_emp)*

*In Column 14, enter the contract hours for Licensed Practical Nurse with administrative duties (Hrs\_LPNAdmin\_ctr)*

*In Column 15, enter the total hours for Licensed Practical Nurse (Hrs\_LPN)*

*In Column 16, enter the employee hours for Licensed Practical Nurse (Hrs\_LPN\_emp)*

*In Column 17, enter the contract hours for Licensed Practical Nurse (Hrs\_LPN\_ctr)*

*In Column 18, enter the total hours for Certified Nurse Aide (Hrs\_CNA)*

*In Column 19, enter the employee hours for Certified Nurse Aide (Hrs\_CNA\_emp)*

*In Column 20, enter the contract hours for Certified Nurse Aide (Hrs\_CNA\_ctr)*

*In Column 21, enter the total hours for Nurse Aide in training (Hrs\_NAtrn)*

*In Column 22, enter the employee hours for Nurse Aide in training (Hrs\_NAtrn\_emp)*

*In Column 23, enter the contract hours for Nurse Aide in training (Hrs\_NAtrn\_ctr)*

*In Column 24, enter the total hours for Med Aide/Technician (Hrs\_MedAide)*

*In Column 25, enter the employee hours for Med Aide/Technician (Hrs\_MedAide\_emp)*

*In Column 26, enter the contract hours for Med Aide/Technician (Hrs\_MedAide\_ctr)*