

**REPORT
ON THE
HOME OFFICE AUDIT**

**VALLEY CARE INC.
FRESNO, CALIFORNIA**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold
Audit Supervisor: Kristina Nacino
Auditor: Effie Zoulek**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 08, 2013

Leah Nutter, Administrator
Valley Care Inc.
140 N Clovis Avenue
Clovis, CA 93612

VALLEY CARE INC.
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the Medi-Cal Home Office Cost Report for the fiscal period ended December 31, 2011. 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 Comparison of Reported and Audited Home Office Cost represents a proper determination of home office allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles. The audited home office cost will be incorporated, by separate adjustment, into each applicable facility audit report.

This audit report includes the:

1. Comparison of Reported and Audited Home Office Cost and supporting schedules
2. Audit Adjustments Schedule

If you disagree with the decision of the Department, the results of the home office audit may only be appealed through each individual facility's audit report. Please refer to the appeal instructions in each facility's audit report.

Leah Nutter
Page 2

If you have questions regarding this report, you may call the Audits Section—Fresno at (559) 446-2458.

Original Signed By

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Certified

TABLE OF CONTENTS

SCHEDULES

- 1 - COMPARISON OF REPORTED AND AUDITED HOME OFFICE COST**
- 2 - SUMMARY OF DIRECT AND ALLOCATED POOL COST**
- 3 - ALLOCATION OF POOLED EXPENSES**
- 4 - DIRECT ALLOCATION OF EXPENSES TO CHAIN COMPONENTS**
- 5 - STATEMENT OF REIMBURSABLE COSTS**

**COMPARISON OF REPORTED AND AUDITED
HOME OFFICE COST**

HOME OFFICE:
VALLEY CARE INC.

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

CHAIN COMPONENTS 1	MEDI-CAL NUMBER 2	FISCAL YEAR END 3	REPORTED COST 4	AUDITED COST 5	VARIANCE 6
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(From Sch 2, Col 6) (Col 5 - Col 4)

1.	Portland	LTC80096G	12/31/2011	\$182,291	\$75,682	(\$106,609)
2.	Minarets	LTC80109G	12/31/2011	169,141	70,221	(98,920)
3.	Swift	LTC80236G	12/31/2011	186,987	77,834	(109,153)
4.	Sierra	LTC80189F	12/31/2011	186,987	77,633	(109,354)
5.	Paul	LTC80314G	12/31/2011	186,987	77,633	(109,354)
6.	Cedar	LTC80395F	12/31/2011	161,116	66,891	(94,225)
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TOTALS

	\$1,073,509	\$445,894	(\$627,615)
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SUMMARY OF DIRECT AND ALLOCATED POOL COST

HOME OFFICE:
VALLEY CARE INC.

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

CHAIN COMPONENTS 1	MEDI-CAL NUMBER 2	FISCAL YEAR END 3	DIRECT EXPENSES 4	POOLED EXPENSES 5	TOTAL DIRECT & POOLED FACILITY EXPENSE 6
			(From Sch 4)	(From Sch 3)	(Col 4 + Col 5)
1. Portland	LTC80096G	12/31/2011	\$28,091	\$47,591	\$75,682
2. Minarets	LTC80109G	12/31/2011	26,065	44,156	70,221
3. Swift	LTC80236G	12/31/2011	29,017	48,817	77,834
4. Sierra	LTC80189F	12/31/2011	28,816	48,817	77,633
5. Paul	LTC80314G	12/31/2011	28,816	48,817	77,633
6. Cedar	LTC80395F	12/31/2011	24,828	42,063	66,891
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TOTALS			\$165,633	\$280,261	\$445,894
			(To Sch 1)		

ALLOCATION OF POOLED EXPENSES

HOME OFFICE:
VALLEY CARE INC.FISCAL PERIOD ENDED:
DECEMBER 31, 2011

PART I - ALLOCATION BETWEEN PROVIDER AND NONPROVIDER COMPONENTS

FACILITY	Allocation Statistics Base:		Allocation Pool Expenses 3
	Accumulated Cost 1	Percent 2	
Program Services (Adj 30)	\$1,387,903	72.8553%	\$280,261
Nonprogram Services (Adj 30)	517,111	27.1447%	104,421
TOTAL	\$1,905,014	100.0000%	\$384,682

(From Sch 5)

PART II - ALLOCATION TO INDIVIDUAL CHAIN COMPONENTS

CHAIN COMPONENTS	MEDI-CAL NUMBER	Audit Adjustment	Allocation Statistic: (Client Days)	Allocated Pool Expense (Col 2 X UCM)
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1. Portland	LTC80096G		2,135	\$47,591
2. Minarets	LTC80109G		1,981	\$44,156
3. Swift	LTC80236G		2,190	\$48,817
4. Sierra	LTC80189F		2,190	\$48,817
5. Paul	LTC80314G		2,190	\$48,817
6. Cedar	LTC80395F		1,887	\$42,063
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TOTALS

12,573 \$280,261

(To Sch 2)

UNIT COST MULTIPLIER (UCM) (Pooled Expenses/Patient Days)

22.290720

DIRECT ALLOCATION OF EXPENSES TO CHAIN COMPONENTS

HOME OFFICE:
VALLEY CARE INC.

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

CHAIN COMPONENTS 1	MEDI-CAL NUMBER	REPORTED TOTAL (Col 7) 2	Expense Directly Allocable to Chain Component				AUDITED TOTAL 7
			Salaries - Other 3 (Adj 3)	Benefits 4 (Adj 4, 5, 29)	Personal Care 5 (Adj 1)	6 (Adj)	
1. Portland	LTC80096G	\$65,514	(\$1,606)	(\$35,817)			\$28,091
2. Minarets	LTC80109G	60,788	(1,490)	(33,233)			26,065
3. Swift	LTC80236G	67,202	(1,647)	(36,739)	\$201		29,017
4. Sierra	LTC80189F	67,202	(1,647)	(36,739)			28,816
5. Paul	LTC80314G	67,202	(1,646)	(36,740)			28,816
6. Cedar	LTC80395F	57,904	(1,419)	(31,657)			24,828
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TOTALS		\$385,812	(\$9,455)	(\$210,925)	\$201	\$0	\$165,633

(To Sch 2)

STATEMENT OF REIMBURSABLE COSTS

HOME OFFICE:
VALLEY CARE INC.FISCAL PERIOD ENDED:
DECEMBER 31, 2010

ACCOUNT DESCRIPTION 1	POOLED REPORTED COSTS 2	AUDIT ADJUSTMENTS 3	POOLED COSTS SUBTOTAL 4	AUDITED DIRECT COST 5
		(Adj 1, 2, 6-28)	(Col 2 + Col 3)	(Adj 1, 2, 29)
1. Salaries - Officers	\$0	\$0	\$0	\$0
2. Salaries - Other	107,234	13,929	121,163	141,048
3. Payroll Taxes	167,176	(148,598)	18,578	4,958
4. Employee Benefits	117,630	(664)	116,966	19,426
5. Travel	12,414	(11,597)	817	
6. Entertainment	0		0	
7. Automobile	26,545	(24,375)	2,170	
8. Depreciation - Building	22,309	(22,309)	0	
9. Depreciation - Equipment	21		21	
10. Other Depreciation & Amortization	2,362	(2,362)	0	
11. Leases and Rentals	24,718	(5,672)	19,046	
12. Interest - Mortgages	0		0	
13. Interest - Other	25,076	(25,076)	0	
14. Taxes and Licenses	4,229	(1,228)	3,001	
15. Legal and Accounting	9,240	(3,120)	6,120	
16. Insurance	22,195	(2,078)	20,117	
17. Telephone	11,674	(500)	11,174	
18. Utilities	6,345	(1,219)	5,126	
19. Office Supplies	0		0	
20. Nonprogram	39,129	(39,129)	0	
21. Other	27,204	(11,664)	15,540	
22. Administrative	5,368	(1,528)	3,840	
23. Consultants	132		132	
24. Dietary	6,519	(1,378)	5,141	
25. Operations and Maintenance	24,089	(8,552)	15,537	
26. Personal Care	26,088	(5,895)	20,193	201
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TOTAL EXPENSES	\$687,697	(\$303,015)	\$384,682	\$165,633
			(To Sch 3)	(To Sch 4)

Provider Name			Fiscal Period				Provider NPI		Adjustments	
VALLEY CARE INC.			JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				N/A		30	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	DHS 3099 Page or Exhibit	Line	Col.	Sch.	Line	Col				
RECLASSIFICATIONS OF REPORTED COST										
1	4	3	4	4	3	5	Direct Cost - Swift	\$67,202	\$201	\$67,403 *
	2	26	5	5	26	5	Direct Cost - Personal Care	0	201	201
	2	26	6	5	26	3	Pooled Cost - Personal Care	26,088	(201)	25,887 *
							To reclassify directly allocable recreation expenses to the applicable home for proper cost allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2150.3, 2300 and 2304			
2	2	2	6	5	2	3	Pooled Cost - Salaries - Other	\$107,234	\$9,455	\$116,689 *
	2	3	6	5	3	3	Pooled Cost - Payroll Taxes	167,176	118,808	285,984 *
	2	4	6	5	4	3	Pooled Cost - Employee Benefits	117,630	20,812	138,442 *
	2	2	5	5	2	5	Direct Cost - Salaries - Other	150,503	(9,455)	141,048
	2	3	5	5	3	5	Direct Cost - Payroll Taxes	195,071	(118,808)	76,263 *
	2	4	5	5	4	5	Direct Cost - Employee Benefits	40,238	(20,812)	19,426
							To reclassify aides payroll expenses to the pooled costs for proper cost allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2150.2, 2150.3, 2300 and 2304			
3	4	1	7	4	1	3	Direct Cost - Portland	\$65,514	(\$1,606)	\$63,908 *
	4	2	7	4	2	3	Direct Cost - Minarets	60,788	(1,490)	59,298 *
	4	3	7	4	3	3	Direct Cost - Swift	67,403	(1,647)	65,756 *
	4	4	7	4	4	3	Direct Cost - Sierra	67,202	(1,647)	65,555 *
	4	5	7	4	5	3	Direct Cost - Paul	67,202	(1,646)	65,556 *
	4	6	7	4	6	3	Direct Cost - Cedar	57,904	(1,419)	56,485 *
							To reclassify salaries expenses to the pooled costs for proper cost allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2150.2, 2150.3, 2300 and 2304			

-Continued on next page-

Provider Name							Fiscal Period	Provider NPI		Adjustments	
VALLEY CARE INC.							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	N/A		30	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	DHS 3099 Page or Exhibit	Line	Col.	Sch.	Line	Col					
RECLASSIFICATIONS OF REPORTED COSTS											
-Continued from previous page-											
4	4	1	7	4	1	4	Direct Cost - Portland	*	\$63,908	(\$20,175)	\$43,733 *
	4	2	7	4	2	4	Direct Cost - Minarets	*	59,298	(18,719)	40,579 *
	4	3	7	4	3	4	Direct Cost - Swift	*	65,756	(20,694)	45,062 *
	4	4	7	4	4	4	Direct Cost - Sierra	*	65,555	(20,694)	44,861 *
	4	5	7	4	5	4	Direct Cost - Paul	*	65,556	(20,695)	44,861 *
	4	6	7	4	6	4	Direct Cost - Cedar	*	56,485	(17,831)	38,654 *
To reclassify aides payroll taxes expenses to the pooled costs for proper cost allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2150.2, 2150.3, 2300 and 2304											
5	4	1	7	4	1	4	Direct Cost - Portland	*	\$43,733	(\$3,534)	\$40,199 *
	4	2	7	4	2	4	Direct Cost - Minarets	*	40,579	(3,279)	37,300 *
	4	3	7	4	3	4	Direct Cost - Swift	*	45,062	(3,625)	41,437 *
	4	4	7	4	4	4	Direct Cost - Sierra	*	44,861	(3,625)	41,236 *
	4	5	7	4	5	4	Direct Cost - Paul	*	44,861	(3,625)	41,236 *
	4	6	7	4	6	4	Direct Cost - Cedar	*	38,654	(3,124)	35,530 *
To reclassify aides benefits expenses to the pooled costs for proper cost allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2150.2, 2150.3, 2300 and 2304											

Provider Name							Fiscal Period	Provider NPI		Adjustments	
VALLEY CARE INC.							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	N/A		30	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	DHS 3099 Page or Exhibit	Line	Col.	Sch.	Line	Col					
ADJUSTMENTS TO REPORTED COSTS											
6	2	2	6	5	2	3	Pooled Cost - Salaries - Other	*	\$116,689	\$4,474	\$121,163
	2	3	6	5	3	3	Pooled Cost - Payroll Taxes	*	285,984	(172)	285,812 *
	2	4	6	5	4	3	Pooled Cost - Employee Benefits	*	138,442	(16,776)	121,666 *
	2	7	6	5	7	3	Pooled Cost - Automobile		26,545	(22,641)	3,904 *
	2	15	6	5	15	3	Pooled Cost - Legal and Accounting		9,240	(513)	8,727 *
	2	16	6	5	16	3	Pooled Cost - Insurance		22,195	(2,078)	20,117
	2	17	6	5	17	3	Pooled Cost - Telephone		11,674	(375)	11,299 *
	2	21	6	5	21	3	Pooled Cost - Other		27,204	(1,065)	26,139 *
	2	22	6	5	22	3	Pooled Cost - Administrative		5,368	830	6,198 *
	2	24	6	5	24	3	Pooled Cost - Dietary		6,519	(206)	6,313 *
	2	25	6	5	25	3	Pooled Cost - Operations and Maintenance		24,089	(3,085)	21,004 *
	2	26	6	5	26	3	Pooled Cost - Personal Care	*	25,887	(2,127)	23,760 *
							To adjust reported expenses to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
7	2	20	6	5	20	3	Pooled Cost - Nonprogram		\$39,129	(\$39,129)	\$0
							To eliminate donation and income tax expenses not related to patient care. 42 CFR 413.5(c)(7), 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 608, 610, 2102.3, 2122.2A, 2122.2B, 2300 and 2304				
8	2	4	6	5	4	3	Pooled Cost - Employee Benefits	*	\$121,666	(\$4,700)	\$116,966
							To eliminate the day program expenses for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102, 2102.3, 2300 and 2304				
9	2	17	6	5	17	3	Pooled Cost - Telephone	*	\$11,299	(\$125)	\$11,174
							To eliminate telephone expenses for Cedar Home. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2150.2, 2300 and 2304				

Provider Name			Fiscal Period				Provider NPI		Adjustments	
VALLEY CARE INC.			JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				N/A		30	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	DHS 3099 Page or Exhibit	Line	Col.	Sch.	Line	Col				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
	2	5	6	5	5	3	Pooled Cost - Travel	\$12,414		
10							To eliminate travel costs not related to patient care and due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102, 2102.3, 2300 and 2304		(\$6,670)	
11							To eliminate gas expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		<u>(4,927)</u> (\$11,597)	\$817
12	2	14	6	5	14	3	Pooled Cost - Taxes and Licenses To eliminate expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$4,229	(\$1,228)	\$3,001
13	2	7	6	5	7	3	Pooled Cost - Automobile To eliminate auto expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* \$3,904	(\$1,734)	\$2,170
14	2	15	6	5	15	3	Pooled Cost - Legal and Accounting To eliminate accounting expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* \$8,727	(\$2,607)	\$6,120
15	2	22	6	5	22	3	Pooled Cost - Administrative To eliminate expenses not related to patient care, not applicable to the facility being audited and due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* \$6,198	(\$2,358)	\$3,840

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
VALLEY CARE INC.							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		N/A		30
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	DHS 3099 Page or Exhibit	Line	Col.	Sch.	Line	Col					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
16	2	21	6	5	21	3	Pooled Cost - Other To eliminate staff meal and gift expenses not related to patient care. 42 CFR 413.9(c)(3), 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2105, 2300 and 2304	*	\$26,139	(\$10,599)	\$15,540
	2	25	6	5	25	3	Pooled Cost - Operations and Maintenance	*	\$21,004		
17							To eliminate maintenance expense not related to patient care and due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(\$5,058)	
18							To eliminate maintenance expense for Cedar Home. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2150.2, 2300 and 2304			(409) (\$5,467)	\$15,537
19	2	24	6	5	24	3	Pooled Cost - Dietary To eliminate grocery expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$6,313	(\$1,172)	\$5,141
20	2	8	6	5	8	3	Pooled Cost - Depreciation - Building		\$22,309	(\$22,309)	\$0
	2	10	6	5	10	3	Pooled Cost - Other Depreciation and Amortization To eliminate depreciation expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		2,362	(2,362)	0
21	2	11	6	5	11	3	Pooled Cost - Leases and Rentals To eliminate rental expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$24,718	(\$5,672)	\$19,046

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
VALLEY CARE INC.							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	N/A		30	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	DHS 3099 Page or Exhibit	Line	Col.	Sch.	Line	Col					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
	2	26	6	5	26	3	Pooled Cost - Personal Care	*	\$23,760		
22							To eliminate separately billable medical pump expense not included in the rate and due to insufficient documentation. 42 CFR 405.2470, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.7 and 2304 CCR, Title 22, Section 51510.3(b)			(\$567)	
23							To eliminate wheelchair expense not included in the rate and due to insufficient documentation. 42 CFR 413.9(c)(3), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51510.3(b)			(1,541)	
24							To eliminate outing expense not related to patient care and due to insufficient documentation. 42 CFR 413.9(c)(3), 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2105, 2300 and 2304			(671)	
25							To eliminate client purchasing expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(788) (\$3,567)	\$20,193
26	2	18	6	5	18	3	Pooled Cost - Utilities To eliminate utilities expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$6,345	(\$1,219)	\$5,126
27	2	13	6	5	13	3	Pooled Cost - Interest - Other To eliminate interest expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$25,076	(\$25,076)	\$0
*Balance carried forward from prior/to subsequent adjustments										Page 6	

Provider Name							Fiscal Period	Provider NPI		Adjustments	
VALLEY CARE INC.							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	N/A		30	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	DHS 3099 Page or Exhibit	Line	Col.	Sch.	Line	Col					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
28	2	3	6	5	3	3	Pooled - Cost - Payroll Taxes	*	\$285,812	(\$267,234)	\$18,578
29	4	1	7	4	1	4	Direct Cost - Portland	*	\$40,199	(\$12,108)	\$28,091
	4	2	7	4	2	4	Direct Cost - Minarets	*	37,300	(11,235)	26,065
	4	3	7	4	3	4	Direct Cost - Swift	*	41,437	(12,420)	29,017
	4	4	7	4	4	4	Direct Cost - Sierra	*	41,236	(12,420)	28,816
	4	5	7	4	5	4	Direct Cost - Paul	*	41,236	(12,420)	28,816
	4	6	7	4	6	4	Direct Cost - Cedar	*	35,530	(10,702)	24,828
	2	3	5	5	3	5	Direct Cost - Payroll Taxes	*	76,263	(71,305)	4,958
							To adjust payroll taxes 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				Provider NPI		Adjustments
VALLEY CARE INC.				JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				N/A		30
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	DHS 3099 Page or Exhibit	Line	Col.	Sch.	Line	Col				
<u>ADJUSTMENT TO REPORTED STATISTICS</u>										
30	5	1	1	3	1	1	Program Services (Accumulated Cost)	0	1,387,903	1,387,903
	5	2	1	3	2	1	Nonprogram Services	0	517,111	517,111
	5	3	1	3	3	1	Total - Statistic	0	1,905,014	1,905,014
							To include accumulated cost statistics for proper cost allocation. 42 CFR 413.17, 413.20 and 413.24 CMS Pub. 15-1, Sections 2150, 2150.3, 2300, 2304 and 2306			