

**REPORT  
ON THE  
RATE SETTING AUDIT**

**EDEN VALLEY CARE CENTER  
SOLEDAD, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1669594867**

**FISCAL PERIOD ENDED  
JUNE 30, 2011**

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

**Section Chief: Louise Wong  
Audit Supervisor: David Mui  
Auditor: Philip Chang**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

July 30, 2013

Steven Pritt, Administrator  
Eden Valley Care Center  
612 Main Street  
Soledad, CA 93960

EDEN VALLEY CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1669594867  
FISCAL PERIOD ENDED JUNE 30, 2011

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 Schedule

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

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

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

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

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

**United States Postal Service (USPS)**

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

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

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

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

If you have questions regarding this report, you may call the Audits Section - Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section - Richmond  
Financial Audits Branch

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

Provider Name:  
EDEN VALLEY CARE CENTER

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1669594867

OSHPD Facility No.:  
206274018

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,929,989	\$ 104.65
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 791,144	\$ 42.90
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 552,745	\$ 29.97
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 247,563	\$ 13.42
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 3,331	\$ 0.18
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,769	\$ 0.96
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 63,823	\$ 3.46
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 1,910	\$ 0.10
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 543,213	\$ 29.46
11	Cost of Routine Service/Audited Total Costs	\$ 4,243,561	\$ 4,151,486	\$ 225.11
12	Total Patient Days (Adj )	18,442	18,442	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 230.10	\$ 225.11	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 7)	10,243	202	
16	Medi-Cal Managed Care Days (Adj 8)		10,038	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
EDEN VALLEY CARE CENTER

**Fiscal Period:**  
JULY 1, 2010 THROUGH JUNE 30, 2011

**Provider NPI:**  
1669594867

**OSHPD Facility No.:**  
206274018

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
<b>TRANSITIONAL INPATIENT CARE</b>				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj )		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj )		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj )	\$	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj )		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj )	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
EDEN VALLEY CARE CENTER

**Fiscal Period:**  
JULY 1, 2010 THROUGH JUNE 30, 2011

**Provider NPI:**  
1669594867

**OSHPD Facility No.:**  
206274018

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 53,141	\$ 53,141		
160	Activities	60,856		\$ 60,856	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	44,056	0	0	44,056
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	1,815,992	53,141	60,856	1,929,989
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	7,829	0	0	7,829
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,981,874</b>	<b>\$ 53,141</b>	<b>\$ 60,856</b>	<b>\$ 1,981,874</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
EDEN VALLEY CARE CENTER

Provider NPI:  
1669594867

OSHPD Facility Number:  
206274018

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 162,633	\$ 162,633										
010	Housekeeping	93,378	4,133	\$ 97,511									
060	Laundry and Linen	76,565	4,312	2,653	\$ 83,529								
065	Dietary	272,333	17,596	10,825	0	\$ 300,754							
155	Social Services	N/A	983	604	0	0	\$ 1,587						
160	Activities	N/A	13,877	8,537	0	0	0	\$ 22,414					
165	Administration	N/A	13,788	8,482	0	0	0	0		\$ 22,270	\$ 22,270		
166	Medical Records	137,412	7,592	4,671	0	0	0	0		149,675		\$ 149,675	
170	Inservice Education - Nursing	92,955	2,363	1,454	0	0	0	0	\$ 96,772				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		747	460	0	0	0	0	0	1,207	500	3,363	\$ 5,070
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		3,394	2,088	0	0	0	0	0	5,482	876	5,891	12,249
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		3,394	2,088	0	0	0	0	0	5,482	744	4,999	11,224
083	Speech Pathology		0	0	0	0	0	0	0	0	128	863	991
085	Pharmacy		2,030	1,249	0	0	0	0	0	3,279	691	4,644	8,613
090	Laboratory		0	0	0	0	0	0	0	0	9	61	70
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	29	197	227
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		85,543	52,627	83,529	300,754	1,587	22,414	96,772	643,226	19,158	128,760	791,144 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		1,275	784	0	0	0	0	0	2,059	84	567	2,711
145	Other Nonreimbursable		1,608	989	0	0	0	0	0	2,597	49	330	2,976
	<b>TOTAL</b>	<b>\$ 835,276</b>	<b>\$ 162,633</b>	<b>\$ 97,511</b>	<b>\$ 83,529</b>	<b>\$ 300,754</b>	<b>\$ 1,587</b>	<b>\$ 22,414</b>	<b>\$ 96,772</b>	<b>\$ 663,331</b>	<b>\$ 22,270</b>	<b>\$ 149,675</b>	<b>\$ 835,276</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
EDEN VALLEY CARE CENTER

Provider NPI:  
1669594867

OSHPD Facility Number:  
206274018

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 279,800	\$ 279,800										
010	Housekeeping	19,523	7,111	\$ 26,634									
060	Laundry and Linen	7,063	7,418	725	\$ 15,205								
065	Dietary	97,013	30,272	2,957	0	\$ 130,242							
155	Social Services	0	1,690	165	0	0	\$ 1,855						
160	Activities	50,214	23,874	2,332	0	0	0	\$ 76,420					
165	Administration	N/A	23,721	2,317	0	0	0	0		\$ 26,037	\$ 26,037		
166	Medical Records	13,243	13,062	1,276	0	0	0	0		27,580		\$ 27,580	
170	Inservice Education - Nursing	20,477	4,065	397	0	0	0	0	\$ 24,939				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	38,176	1,285	126	0	0	0	0	0	39,587	585	620	\$ 40,792
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	133,061	5,839	570	0	0	0	0	0	139,471	1,025	1,085	141,581
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	110,204	5,839	570	0	0	0	0	0	116,614	870	921	118,404
083	Speech Pathology	22,096	0	0	0	0	0	0	0	22,096	150	159	22,405
085	Pharmacy	108,286	3,492	341	0	0	0	0	0	112,120	808	856	113,783
090	Laboratory	1,561	0	0	0	0	0	0	0	1,561	11	11	1,583
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	5,054	0	0	0	0	0	0	0	5,054	34	36	5,125
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	96,411	147,171	14,374	15,205	130,242	1,855	76,420	24,939	506,619	22,399	23,727	552,745 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	2,193	214	0	0	0	0	0	2,407	99	105	2,611
145	Other Nonreimbursable	0	2,766	270	0	0	0	0	0	3,036	57	61	3,154
	<b>TOTAL</b>	<b>\$ 1,002,182</b>	<b>\$ 279,800</b>	<b>\$ 26,634</b>	<b>\$ 15,205</b>	<b>\$ 130,242</b>	<b>\$ 1,855</b>	<b>\$ 76,420</b>	<b>\$ 24,939</b>	<b>\$ 948,564</b>	<b>\$ 26,037</b>	<b>\$ 27,580</b>	<b>\$ 1,002,182</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
EDEN VALLEY CARE CENTER

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1669594867

OSHPD Facility Number:  
206274018

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 274,272	99%							
	Property Tax (line 40)	3,690	1%	\$ 277,962						
005	Plant Operations and Maintenance			4,505	\$ 4,505					
010	Housekeeping			6,949	114	\$ 7,064				
060	Laundry and Linen			7,250	119	192	\$ 7,561			
065	Dietary			29,586	487	784	0	\$ 30,858		
155	Social Services			1,652	27	44	0	0	\$ 1,723	
160	Activities			23,333	384	618	0	0	0	\$ 24,336
165	Administration			23,183	382	614	0	0	0	0
166	Medical Records			12,766	210	338	0	0	0	0
170	Inservice Education - Nursing			3,973	65	105	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			1,256	21	33	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,707	94	151	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,707	94	151	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			3,413	56	90	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			143,835	2,370	3,812	7,561	30,858	1,723	24,336
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,144	35	57	0	0	0	0
145	Other Nonreimbursable			2,703	45	72	0	0	0	0
	<b>TOTAL</b>	<b>\$ 277,962</b>	<b>100%</b>	<b>\$ 277,962</b>	<b>\$ 4,505</b>	<b>\$ 7,064</b>	<b>\$ 7,561</b>	<b>\$ 30,858</b>	<b>\$ 1,723</b>	<b>\$ 24,336</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
EDEN VALLEY CARE CENTER

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1669594867

OSHPD Facility Number:  
206274018

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 99% Of Total	Property Tax 1% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 274,272	99%							
	Property Tax (line 40)	3,690	1%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 24,179	\$ 24,179				
166	Medical Records				13,314		\$ 13,314			
170	Inservice Education - Nursing			\$ 4,144						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	1,310	543	299	\$ 2,153	\$ 2,124	\$ 29
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	5,952	952	524	7,428	7,329	99
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	5,952	807	445	7,204	7,109	96
083	Speech Pathology			0	0	139	77	216	213	3
085	Pharmacy			0	3,560	750	413	4,723	4,661	63
090	Laboratory			0	0	10	5	15	15	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	32	18	49	49	1
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			4,144	218,639	20,801	11,454	250,893	247,563	3,331 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,236	92	50	2,378	2,346	32
145	Other Nonreimbursable			0	2,819	53	29	2,902	2,864	39
	<b>TOTAL</b>	\$ 277,962	100%	\$ 4,144	\$ 240,468	\$ 24,179	\$ 13,314	\$ 277,962	\$ 274,272	\$ 3,690

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
EDEN VALLEY CARE CENTER

Provider NPI:  
1669594867

OSHPD Facility Number:  
206274018

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

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. 87% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 31,734												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	599,712												
	Total Costs Allocable as Administration	631,446	87%											
167	CDPH Licensing Fees	20,655	3%											
168	Professional Liability Insurance	74,190	10%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	2,220	0%											
	Total	728,511	100%						\$ 728,511					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 44,056	\$ 1,207	\$ 39,587	\$ 1,310	\$ 86,159	16,370	\$ 14,189	\$ 464	\$ 1,667	\$ -	\$ 50
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	5,482	139,471	5,952	150,905	28,672	24,852	813	2,920	0	87
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	5,482	116,614	5,952	128,048	24,329	21,088	690	2,478	0	74
083	Speech Pathology			0	0	22,096	0	22,096	4,198	3,639	119	428	0	13
085	Pharmacy			0	3,279	112,120	3,560	118,958	22,602	19,591	641	2,302	0	69
090	Laboratory			0	0	1,561	0	1,561	297	257	8	30	0	1
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	5,054	0	5,054	960	832	27	98	0	3
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			1,929,989	643,226	506,619	218,639	3,298,472	626,715	543,213	17,769	63,823	0	1,910
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			7,829	2,059	2,407	2,236	14,531	2,761	2,393	78	281	0	8
145	Other Nonreimbursable			0	2,597	3,036	2,819	8,452	1,606	1,392	46	164	0	5
	<b>SUBTOTAL</b>	\$ 728,511		\$ 1,981,874	\$ 663,331	\$ 948,564	\$ 240,468	\$ 3,834,238	\$ 728,511					
	Total Administrative Costs							\$ 728,511		\$ 631,446	\$ 20,655	\$ 74,190	\$ -	\$ 2,220
	Unit Cost Multiplier							0.19000151						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 171,945	\$ 53,618	\$ 37,494	\$ 263,056							
	<b>TOTAL FACILITY COSTS</b>							\$ 4,825,805						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
EDEN VALLEY CARE CENTER

Provider NPI:  
1669594867

OSHPD Facility Number:  
206274018

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 3)	Plant Ops (SQ FT) 5 (Adj 4)	Hskpng (SQ FT) 10 (Adj 4)	Laundry (LBS) 60 (Adj 5)	Dietary (MEALS) 65 (Adj 6)	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	330									
010	Housekeeping	509	509								
060	Laundry and Linen	531	531	531							
065	Dietary	2,167	2,167	2,167							
155	Social Services	121	121	121							
160	Activities	1,709	1,709	1,709							
165	Administration	1,698	1,698	1,698							
166	Medical Records	935	935	935							
170	Inservice Education - Nursing	291	291	291							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	92	92	92						86,159	86,159
077	Specialized Support Surfaces									0	0
080	Physical Therapy	418	418	418						150,905	150,905
081	Respiratory Therapy									0	0
082	Occupational Therapy	418	418	418						128,048	128,048
083	Speech Pathology									22,096	22,096
085	Pharmacy	250	250	250						118,958	118,958
090	Laboratory									1,561	1,561
095	Home Health Services									0	0
100	Other Ancillary Services									5,054	5,054
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	10,535	10,535	10,535	186,130	55,326	1,912,403	1,912,403	1,912,403	3,298,472	3,298,472
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	157	157	157						14,531	14,531
145	Other Nonreimbursable	198	198	198						8,452	8,452
	<b>TOTAL STATISTICS</b>	<b>20,359</b>	<b>20,029</b>	<b>19,520</b>	<b>186,130</b>	<b>55,326</b>	<b>1,912,403</b>	<b>1,912,403</b>	<b>1,912,403</b>	<b>3,834,238</b>	<b>3,834,238</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 53,141	\$ 60,856			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.027787553	0.031821745			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 162,633	\$ 97,511	\$ 83,529	\$ 300,754	\$ 1,587	\$ 22,414	\$ 96,772	\$ 22,270	\$ 149,675
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		8.11987618	4.99544144	0.44876825	5.43603176	0.00082982	0.01172037	0.05060207	0.00580815	0.03903639
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 279,800	\$ 26,634	\$ 15,205	\$ 130,242	\$ 1,855	\$ 76,420	\$ 24,939	\$ 26,037	\$ 27,580
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		13.96974387	1.36442621	0.08169260	2.35408572	0.00097021	0.03996025	0.01304079	0.00679077	0.00719320
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 277,962	\$ 4,505	\$ 7,064	\$ 7,561	\$ 30,858	\$ 1,723	\$ 24,336	\$ 4,144	\$ 24,179	\$ 13,314
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	13.65302815	0.22494879	0.36187962	0.04062410	0.55774445	0.00090097	0.01272531	0.00216680	0.00630615	0.00347247

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
EDEN VALLEY CARE CENTER

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1669594867

OSHPD Facility Number:  
206274018

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	\$ 0	\$ 134,578	\$ 134,578	(Sch 3)
005	.20-.39	Fringe Benefits	6200	0	28,055	28,055	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	0	279,800	279,800	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 0	\$ 442,433	\$ 442,433	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 77,270	\$ 77,270	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	16,108	16,108	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	0	19,523	19,523	(Sch 4)
010		Housekeeping - Total	6300	\$ 0	\$ 112,901	\$ 112,901	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 152,961	\$ 152,961	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	19,518	19,518	(Sch 5)
025		Depreciation: Equipment	7140	0	18,960	18,960	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	6,348	6,348	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	0	3,690	3,690	(Sch 5)
045		Property Insurance	7400	0	31,734	31,734	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	76,485	76,485	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 0	\$ 865,030	\$ 865,030	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 63,357	\$ 63,357	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	13,208	13,208	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	0	7,063	7,063	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 0	\$ 83,628	\$ 83,628	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 0	\$ 225,354	\$ 225,354	(Sch 3)
065	.20-.39	Fringe Benefits	6500	0	46,979	46,979	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	0	97,013	97,013	(Sch 4)
065		Dietary - Total	6500	\$ 0	\$ 369,346	\$ 369,346	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 36,456	\$ 36,456	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	7,600	7,600	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	0	38,176	38,176	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 82,232	\$ 82,232	
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:  
EDEN VALLEY CARE CENTER

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1669594867

OSHPD Facility Number:  
206274018

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	133,061	133,061	(Sch 4)
080		Physical Therapy - Total	8200	\$ 0	\$ 133,061	\$ 133,061	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	110,204	110,204	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 0	\$ 110,204	\$ 110,204	
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	0	22,096	22,096	(Sch 4)
083		Speech Pathology - Total	8280	\$ 0	\$ 22,096	\$ 22,096	
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	0	108,286	108,286	(Sch 4)
085		Pharmacy - Total	8300	\$ 0	\$ 108,286	\$ 108,286	
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	0	1,561	1,561	(Sch 4)
090		Laboratory - Total	8400	\$ 0	\$ 1,561	\$ 1,561	
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	0	5,054	5,054	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 0	\$ 5,054	\$ 5,054	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
EDEN VALLEY CARE CENTER

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1669594867

OSHPD Facility Number:  
206274018

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 0	\$ 462,494	\$ 462,494	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 0	\$ 1,502,725	\$ 1,502,725	(Sch 2)
105	.20-.39	Fringe Benefits	6110	0	313,267	313,267	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	0	96,411	96,411	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 0	\$ 1,912,403	\$ 1,912,403	
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:  
EDEN VALLEY CARE CENTER

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1669594867

OSHPD Facility Number:  
206274018

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900	0	7,829	7,829 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 7,829	\$ 7,829
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 0	\$ 1,920,232	\$ 1,920,232
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 0	\$ 43,974	\$ 43,974 (Sch 2)
155	.20-.39	Fringe Benefits	6600	0	9,167	9,167 (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	\$ 0	\$ 53,141	\$ 53,141

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
EDEN VALLEY CARE CENTER

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1669594867

OSHPD Facility Number:  
206274018

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	\$ 0	\$ 50,358	\$ 50,358	(Sch 2)
160	.20-.39	Fringe Benefits	6700	0	10,498	10,498	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	0	50,214	50,214	(Sch 4)
160		Activities - Total	6700	\$ 0	\$ 111,070	\$ 111,070	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 275,474	\$ 0	\$ 275,474	(Sch 6)
165	.20-.39	Fringe Benefits	6900	57,427	0	57,427	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	417,976	(151,165)	266,811	(Sch 6)
165		Administration - Total	6900	\$ 750,877	\$ (151,165)	\$ 599,712	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 113,708	\$ 0	\$ 113,708	(Sch 3)
166	.20-.39	Fringe Benefits	6900	23,704	0	23,704	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	13,243	0	13,243	(Sch 4)
166		Medical Records - Total	6900	\$ 150,655	\$ 0	\$ 150,655	
167		CDPH Licensing Fees	6900	\$ 20,655	\$ 0	\$ 20,655	(Sch 6)
168		Professional Liability Insurance	6900	\$ 74,190	\$ 0	\$ 74,190	(Sch 6)
169		Quality Assurance Fees	6900	\$	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 76,920	\$ 0	\$ 76,920	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,035	0	16,035	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	20,477	0	20,477	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 113,432	\$ 0	\$ 113,432	
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	2,220	0	2,220	(Sch 6)
174		Caregiver Training - Total	6900	\$ 2,220	\$ 0	\$ 2,220	
		<b>Subtotal 155 - 174</b>		\$ 1,112,029	\$ 13,046	\$ 1,125,075	
200		<b>Total</b>		\$ 1,112,029	\$ 3,713,776	\$ 4,825,805	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 133,700	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			Provider NPI		Adjustments
EDEN VALLEY CARE CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1669594867		8
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<b><u>MEMORANDUM ADJUSTMENT</u></b>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$133,700	\$133,700		

Provider Name							Fiscal Period	Provider NPI		Adjustments
EDEN VALLEY CARE CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011	1669594867		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<b>ADJUSTMENTS TO REPORTED COSTS</b>										
2	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$0	\$134,578	\$134,578
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	0	28,055	28,055
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	0	279,800	279,800
	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	\$0	\$77,270	\$77,270
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	0	16,108	16,108
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	0	19,523	19,523
	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	\$0	\$152,961	\$152,961
	10.5	020	4	8A-1	020	4	Depreciation - Leasehold Improvements	0	19,518	19,518
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	0	18,960	18,960
	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other	0	6,348	6,348
	10.5	040	4	8A-1	040	4	Property Taxes	0	3,690	3,690
	10.5	045	4	8A-1	045	4	Property Insurance	0	31,734	31,734
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	0	76,485	76,485
	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	\$0	\$63,357	\$63,357
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	0	13,208	13,208
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	0	7,063	7,063
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	\$0	\$225,354	\$225,354
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	0	46,979	46,979
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	0	97,013	97,013
	10.5	075	1	8A-1	075	1	Patient Supplies - Salaries and Wages	\$0	\$36,456	\$36,456
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	0	7,600	7,600
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	0	38,176	38,176
	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor	\$0	\$133,061	\$133,061
	10.5	082	4	8A-1	082	4	Occupational Therapy - Other - Nonlabor	0	110,204	110,204
	10.5	083	4	8A-1	083	4	Speech Pathology - Other - Nonlabor	0	22,096	22,096
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	0	108,286	108,286
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	0	1,561	1,561
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	0	5,054	5,054

Provider Name							Fiscal Period		Provider NPI		Adjustments
EDEN VALLEY CARE CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1669594867		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$0	\$1,502,725	\$1,502,725	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	0	313,267	313,267	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	0	96,411	96,411	
	10.5	140	1	8A-1	140	1	Beauty and Barber	\$0	\$7,829	\$7,829	
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages	\$0	\$43,974	\$43,974	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	0	9,167	9,167	
	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages	\$0	\$50,358	\$50,358	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	0	10,498	10,498	
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	0	50,214	50,214	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$417,976	(\$151,165)	\$266,811	
							To reconcile the reported expenses on Schedule 10.5 to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period			Provider NPI		Adjustments
EDEN VALLEY CARE CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1669594867		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>												
3	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	179	151	330		
	10.7	010	1	7	010	N/A	Housekeeping	190	319	509		
	10.7	060	1	7	060	N/A	Laundry and Linen	384	147	531		
	10.7	065	1	7	065	N/A	Dietary	451	1,716	2,167		
	10.7	075	1	7	075	N/A	Patient Supplies	74	18	92		
	10.7	080	1	7	080	N/A	Physical Therapy	336	82	418		
	10.7	082	1	7	082	N/A	Occupational Therapy	336	82	418		
	10.7	085	1	7	085	N/A	Pharmacy	201	49	250		
	10.7	105	1	7	105	N/A	Skilled Nursing Care	18,818	(8,283)	10,535		
	10.7	140	1	7	140	N/A	Beauty and Barber	87	70	157		
	10.7	145	1	7	145	N/A	Other Nonreimbursable	159	39	198		
	10.7	155	1	7	155	N/A	Social Services	97	24	121		
	10.7	160	1	7	160	N/A	Activities	0	1,709	1,709		
	10.7	165	1	7	165	N/A	Administration	490	1,208	1,698		
	10.7	166	1	7	166	N/A	Medical Records	751	184	935		
	10.7	170	1	7	170	N/A	Inservice Education - Nursing	144	147	291		
	10.7	175	1	7	175	N/A	Total Statistics - Square Feet - Capital	22,697	(2,338)	20,359		
							To adjust square footage statistics to agree with the prior year's audited square footage in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306					

Provider Name							Fiscal Period			Provider NPI		Adjustments
EDEN VALLEY CARE CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1669594867		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>												
4	10.7	010	2	7	010	N/A	Housekeeping (Square Feet)	0	509	509		
	10.7	060	2,3	7	060	N/A	Laundry and Linen	0	531	531		
	10.7	065	2,3	7	065	N/A	Dietary	0	2,167	2,167		
	10.7	075	2,3	7	075	N/A	Patient Supplies	0	92	92		
	10.7	080	2,3	7	080	N/A	Physical Therapy	0	418	418		
	10.7	082	2,3	7	082	N/A	Occupational Therapy	0	418	418		
	10.7	085	2,3	7	085	N/A	Pharmacy	0	250	250		
	10.7	105	2,3	7	105	N/A	Skilled Nursing Care	0	10,535	10,535		
	10.7	140	2,3	7	140	N/A	Beauty and Barber	0	157	157		
	10.7	145	2,3	7	145	N/A	Other Nonreimbursable	0	198	198		
	10.7	155	2,3	7	155	N/A	Social Services	0	121	121		
	10.7	160	2,3	7	160	N/A	Activities	0	1,709	1,709		
	10.7	165	2,3	7	165	N/A	Administration	0	1,698	1,698		
	10.7	166	2,3	7	166	N/A	Medical Records	0	935	935		
	10.7	170	2,3	7	170	N/A	Inservice Education - Nursing	0	291	291		
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	0	20,029	20,029		
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	0	19,520	19,520		
<p style="text-align: center;">To adjust square footage statistics to agree with the prior year's audited square footage in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306</p>												

Provider Name							Fiscal Period		Provider NPI		Adjustments
EDEN VALLEY CARE CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1669594867		8
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>											
5	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	0	186,130	186,130	
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	0	186,130	186,130	
							To establish pounds of laundry statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
6	10.7	105	5	7	105	N/A	Skilled Nursing Care (Number of Patient Meals)	0	55,326	55,326	
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patient Meals	0	55,326	55,326	
							To establish the number of patient meal statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period			Provider NPI		Adjustments
EDEN VALLEY CARE CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1669594867		8
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>												
7	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the followir Fiscal Intermediary Payment Data Service Period: July 1, 2010 through June 30, 201 Payment Period: July 1, 2010 through June 30, 2013 Report Date: July 1, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	10,243	(10,041)	202		
8	Not Reported			1	16	N/A	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	10,038	10,038		