

**REPORT
ON THE
RATE SETTING AUDIT
HIGH VALLEY LODGE
SUNLAND, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1366517393
FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Celia Aviña
Auditor: Kit Chao**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 5, 2013

Administrator
High Valley Lodge
7912 Topley Lane
Sunland, CA 91040

HIGH VALLEY LODGE
NATIONAL PROVIDER IDENTIFIER (NPI) 1366517393
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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, patient days, and use of share of cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$923, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement(s) of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement(s) of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement(s) of Account Status.

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
HIGH VALLEY LODGE

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1366517393

OSHPD Facility No.:
206190370

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,232,067	\$ 71.07
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 329,012	\$ 18.98
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 330,474	\$ 19.06
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 21,148	\$ 1.22
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 16,012	\$ 0.92
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,861	\$ 0.63
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 20,910	\$ 1.21
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 161,559	\$ 9.32
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 271,859	\$ 15.68
11	Cost of Routine Service/Audited Total Costs	\$ 2,434,893	\$ 2,393,902	\$ 138.10
12	Total Patient Days (Adj)	17,335	17,335	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 140.46	\$ 138.10	
14	Overpayments (Adj 13)	\$ 0	\$ 923	
15	Medi-Cal Days (Adj 12)	15,031	14,962	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
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:
HIGH VALLEY LODGE

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1366517393

OSHPD Facility No.:
206190370

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
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	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
HIGH VALLEY LODGE

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1366517393

OSHPD Facility No.:
206190370

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 45,827	\$ 45,827		
160	Activities	53,737		\$ 53,737	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	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
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,132,503	45,827	53,737	1,232,067
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,232,067	\$ 45,827	\$ 53,737	\$ 1,232,067

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
HIGH VALLEY LODGE

Provider NPI:
1366517393

OSHPD Facility Number:
206190370

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ -	\$ -										
010	Housekeeping	83,615	-	\$ 83,615									
060	Laundry and Linen	23,452	0	4,254	\$ 27,706								
065	Dietary	135,836	0	10,766	0	\$ 146,602							
155	Social Services	N/A	0	582	0	0	\$ 582						
160	Activities	N/A	0	5,853	0	0	0	\$ 5,853					
165	Administration	N/A	0	5,216	0	0	0	0		\$ 5,216	\$ 5,216		
166	Medical Records	57,883	0	776	0	0	0	0		58,659		\$ 58,659	
170	Inservice Education - Nursing	35,295	0	582	0	0	0	0	\$ 35,877				
ANCILLARY SERVICES													
075	Patient Supplies		0	388	0	0	0	0	0	388	9	98	\$ 495
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	1,917	0	0	0	0	0	1,917	197	2,214	4,328
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	47	532	580
083	Speech Pathology		0	0	0	0	0	0	0	0	1	8	9
085	Pharmacy		0	0	0	0	0	0	0	0	83	933	1,016
090	Laboratory		0	0	0	0	0	0	0	0	9	106	116
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	8	91	99
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		0	52,954	27,706	146,602	582	5,853	35,877	269,574	4,854	54,584	329,012
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	326	0	0	0	0	0	326	8	92	426
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 336,081	\$ -	\$ 83,615	\$ 27,706	\$ 146,602	\$ 582	\$ 5,853	\$ 35,877	\$ 272,206	\$ 5,216	\$ 58,659	\$ 336,081

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR**

Provider Name:
HIGH VALLEY LODGE

Provider NPI:
1366517393

OSHPD Facility Number:
206190370

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 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
	GENERAL SERVICES												
005	Plant Operations and Maintenance	\$ 90,722	\$ 90,722										
010	Housekeeping	17,720	235	\$ 17,955									
060	Laundry and Linen	41,295	4,603	913	\$ 46,812								
065	Dietary	104,573	11,651	2,312	0	\$ 118,536							
155	Social Services	870	630	125	0	0	\$ 1,625						
160	Activities	14,507	6,334	1,257	0	0	0	\$ 22,098					
165	Administration	N/A	5,645	1,120	0	0	0	0		\$ 6,765	\$ 6,765		
166	Medical Records	9,249	840	167	0	0	0	0		10,256		\$ 10,256	
170	Inservice Education - Nursing	0	630	125	0	0	0	0	\$ 755				
	ANCILLARY SERVICES												
075	Patient Supplies	2,264	420	83	0	0	0	0	0	2,767	11	17	\$ 2,796
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	69,770	2,075	412	0	0	0	0	0	72,257	255	387	72,899
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	18,055	0	0	0	0	0	0	0	18,055	61	93	18,210
083	Speech Pathology	288	0	0	0	0	0	0	0	288	1	1	290
085	Pharmacy	31,636	0	0	0	0	0	0	0	31,636	108	163	31,907
090	Laboratory	3,610	0	0	0	0	0	0	0	3,610	12	19	3,641
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	3,073	0	0	0	0	0	0	0	3,073	10	16	3,099
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES												
105	Skilled Nursing Care	56,133	57,306	11,371	46,812	118,536	1,625	22,098	755	314,636	6,295	9,543	330,474 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
	NONREIMBURSABLE												
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	2,214	353	70	0	0	0	0	0	2,637	11	16	2,663
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 465,979	\$ 90,722	\$ 17,955	\$ 46,812	\$ 118,536	\$ 1,625	\$ 22,098	\$ 755	\$ 448,958	\$ 6,765	\$ 10,256	\$ 465,979

(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HIGH VALLEY LODGE

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1366517393

OSHPD Facility Number:
206190370

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 21,948	57%							
	Property Tax (line 40)	16,618	43%	\$ 38,566						
005	Plant Operations and Maintenance			1,592	\$ 1,592					
010	Housekeeping			96	4	\$ 100				
060	Laundry and Linen			1,876	81	5	\$ 1,962			
065	Dietary			4,748	204	13	0	\$ 4,966		
155	Social Services			257	11	1	0	0	\$ 269	
160	Activities			2,581	111	7	0	0	0	\$ 2,699
165	Administration			2,301	99	6	0	0	0	0
166	Medical Records			342	15	1	0	0	0	0
170	Inservice Education - Nursing			257	11	1	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			171	7	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			846	36	2	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			23,355	1,006	63	1,962	4,966	269	2,699
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			144	6	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 38,566	100%	\$ 38,566	\$ 1,592	\$ 100	\$ 1,962	\$ 4,966	\$ 269	\$ 2,699

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HIGH VALLEY LODGE

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1366517393

OSHPD Facility Number:
206190370

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 57% Of Total	Property Tax 43% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 21,948	57%							
	Property Tax (line 40)	16,618	43%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 2,406	\$ 2,406				
166	Medical Records				358		\$ 358			
170	Inservice Education - Nursing			\$ 269						
	ANCILLARY SERVICES									
075	Patient Supplies			0	179	4	1	\$ 184	\$ 105	\$ 79
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	884	91	14	989	563	426
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	22	3	25	14	11
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	38	6	44	25	19
090	Laboratory			0	0	4	1	5	3	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	4	1	4	2	2
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			269	34,588	2,239	333	37,160	21,148	16,012
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	150	4	1	155	88	67
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 38,566	100%	\$ 269	\$ 35,802	\$ 2,406	\$ 358	\$ 38,566	\$ 21,948	\$ 16,618

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
HIGH VALLEY LODGE

Provider NPI:
1366517393

OSHPD Facility Number:
206190370

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 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. 58% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 35% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 5,273												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	286,880												
	Total Costs Allocable as Administration	292,153	58%											
167	CDPH Licensing Fees	11,672	2%											
168	Professional Liability Insurance	22,471	4%											
169	Quality Assurance Fees	173,619	35%											
174	Caregiver Training	0	0%											
	Total	499,915	100%						\$ 499,915					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 388	\$ 2,767	\$ 179	\$ 3,334	838	\$ 490	\$ 20	\$ 38	\$ 291	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	1,917	72,257	884	75,058	18,865	11,025	440	848	6,552	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	18,055	0	18,055	4,538	2,652	106	204	1,576	0
083	Speech Pathology			0	0	288	0	288	72	42	2	3	25	0
085	Pharmacy			0	0	31,636	0	31,636	7,951	4,647	186	357	2,761	0
090	Laboratory			0	0	3,610	0	3,610	907	530	21	41	315	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	3,073	0	3,073	772	451	18	35	268	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			1,232,067	269,574	314,636	34,588	1,850,865	465,188	271,859	10,861	20,910	161,559	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	326	2,637	150	3,113	782	457	18	35	272	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 499,915		\$ 1,232,067	\$ 272,206	\$ 448,958	\$ 35,802	\$ 1,989,033	\$ 499,915					
	Total Administrative Costs							\$ 499,915		\$ 292,153	\$ 11,672	\$ 22,471	\$ 173,619	\$ -
	Unit Cost Multiplier							0.25133572						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 63,875	\$ 17,021	\$ 2,764	\$ 83,660							
	TOTAL FACILITY COSTS							\$ 2,572,608						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
HIGH VALLEY LODGE

Provider NPI:
1366517393

OSHPD Facility Number:
206190370

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	465									
010	Housekeeping	28	28								
060	Laundry and Linen	548	548	548							
065	Dietary	1,387	1,387	1,387							
155	Social Services	75	75	75							
160	Activities	754	754	754							
165	Administration	672	672	672							
166	Medical Records	100	100	100							
170	Inservice Education - Nursing	75	75	75							
	ANCILLARY SERVICES										
075	Patient Supplies	50	50	50						3,334	3,334
077	Specialized Support Surfaces									0	0
080	Physical Therapy	247	247	247						75,058	75,058
081	Respiratory Therapy									0	0
082	Occupational Therapy									18,055	18,055
083	Speech Pathology									288	288
085	Pharmacy									31,636	31,636
090	Laboratory									3,610	3,610
095	Home Health Services									0	0
100	Other Ancillary Services									3,073	3,073
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,822	6,822	6,822	85,265	51,159	1,188,636	1,188,636	1,188,636	1,850,865	1,850,865
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	42	42	42						3,113	3,113
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	11,265	10,800	10,772	85,265	51,159	1,188,636	1,188,636	1,188,636	1,989,033	1,989,033
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 45,827 0.038554276	\$ 53,737 0.045208962			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ - 0.00000000	\$ 83,615 7.76225399	\$ 27,706 0.32493655	\$ 146,602 2.86561986	\$ 582 0.00048978	\$ 5,853 0.00492391	\$ 35,877 0.03018348	\$ 5,216 0.00262250	\$ 58,659 0.02949133
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 90,722 8.40018519	\$ 17,955 1.66684044	\$ 46,812 0.54901460	\$ 118,536 2.31701098	\$ 1,625 0.00136714	\$ 22,098 0.01859067	\$ 755 0.00063520	\$ 6,765 0.00340117	\$ 10,256 0.00515613
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 38,566 3.42352419	\$ 1,592 0.14740174	\$ 100 0.00928202	\$ 1,962 0.02301007	\$ 4,966 0.09706500	\$ 269 0.00022590	\$ 2,699 0.00227107	\$ 269 0.00022590	\$ 2,406 0.00120958	\$ 358 0.00018000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HIGH VALLEY LODGE

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1366517393

OSHPD Facility Number:
206190370

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	\$ 0	\$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200	0	0	0	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	90,722	0	90,722	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 90,722	\$ 0	\$ 90,722	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 68,503	\$ 0	\$ 68,503	(Sch 3)
010	.20-.39	Fringe Benefits	6300	17,124	(2,012)	15,112	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	17,720	0	17,720	(Sch 4)
010		Housekeeping - Total	6300	\$ 103,347	\$ (2,012)	\$ 101,335	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	14,211	0	14,211	(Sch 5)
025		Depreciation: Equipment	7140	1,408	0	1,408	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	17,642	(1,024)	16,618	(Sch 5)
045		Property Insurance	7400	6,056	(783)	5,273	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	6,329	0	6,329	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 239,715	\$ (3,819)	\$ 235,896	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 19,252	\$ 0	\$ 19,252	(Sch 3)
060	.20-.39	Fringe Benefits	6400	4,540	(340)	4,200	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	41,295	0	41,295	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 65,087	\$ (340)	\$ 64,747	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 110,265	\$ 0	\$ 110,265	(Sch 3)
065	.20-.39	Fringe Benefits	6500	28,367	(2,796)	25,571	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	104,573	0	104,573	(Sch 4)
065		Dietary - Total	6500	\$ 243,205	\$ (2,796)	\$ 240,409	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	2,264	0	2,264	(Sch 4)
075		Patient Supplies - Total	8100	\$ 2,264	\$ 0	\$ 2,264	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HIGH VALLEY LODGE

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1366517393

OSHPD Facility Number:
206190370

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	69,770	0	69,770	(Sch 4)
080		Physical Therapy - Total	8200	\$ 69,770	\$ 0	\$ 69,770	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	18,055	0	18,055	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 18,055	\$ 0	\$ 18,055	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	288	0	288	(Sch 4)
083		Speech Pathology - Total	8280	\$ 288	\$ 0	\$ 288	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	31,636	0	31,636	(Sch 4)
085		Pharmacy - Total	8300	\$ 31,636	\$ 0	\$ 31,636	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	3,610	0	3,610	(Sch 4)
090		Laboratory - Total	8400	\$ 3,610	\$ 0	\$ 3,610	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	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	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	3,073	0	3,073	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 3,073	\$ 0	\$ 3,073	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HIGH VALLEY LODGE

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1366517393

OSHPD Facility Number:
206190370

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 128,696	\$ 0	\$ 128,696	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 924,341	\$ 0	\$ 924,341	(Sch 2)
105	.20-.39	Fringe Benefits	6110	223,868	(15,706)	208,162	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	56,133	0	56,133	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,204,342	\$ (15,706)	\$ 1,188,636	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	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	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HIGH VALLEY LODGE

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1366517393

OSHPD Facility Number:
206190370

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	\$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	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	\$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	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	\$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,813	401	2,214	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,813	\$ 401	\$ 2,214	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		Subtotal 105 - 145		\$ 1,206,155	\$ (15,305)	\$ 1,190,850	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 36,614	\$ 0	\$ 36,614	(Sch 2)
155	.20-.39	Fringe Benefits	6600	9,564	(351)	9,213	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	870	0	870	(Sch 4)
155		Social Services - Total	6600	\$ 47,048	\$ (351)	\$ 46,697	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HIGH VALLEY LODGE

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1366517393

OSHPD Facility Number:
206190370

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	\$ 43,722	\$ 0	\$ 43,722	(Sch 2)
160	.20-.39	Fringe Benefits	6700	10,782	(767)	10,015	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	14,507	0	14,507	(Sch 4)
160		Activities - Total	6700	\$ 69,011	\$ (767)	\$ 68,244	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 172,374	\$ 0	\$ 172,374	(Sch 6)
165	.20-.39	Fringe Benefits	6900	40,624	3,739	44,363	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	93,160	(23,017)	70,143	(Sch 6)
165		Administration - Total	6900	\$ 306,158	\$ (19,278)	\$ 286,880	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 47,682	\$ 0	\$ 47,682	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,870	(669)	10,201	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	9,249	0	9,249	(Sch 4)
166		Medical Records - Total	6900	\$ 67,801	\$ (669)	\$ 67,132	
167		CDPH Licensing Fees	6900	\$ 11,672	\$ 0	\$ 11,672	(Sch 6)
168		Professional Liability Insurance	6900	\$ 23,421	\$ (950)	\$ 22,471	(Sch 6)
169		Quality Assurance Fees	6900	\$ 173,619	\$ 0	\$ 173,619	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 28,809	\$ 0	\$ 28,809	(Sch 3)
170	.20-.39	Fringe Benefits	6800	6,977	(491)	6,486	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 35,786	\$ (491)	\$ 35,295	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 734,516	\$ (22,506)	\$ 712,010	
200		Total		\$ 2,617,374	\$ (44,766)	\$ 2,572,608	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 45,981	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
HIGH VALLEY LODGE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1366517393		13
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance for informational purpose 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230	\$0	\$45,981	\$45,981		

Provider Name							Fiscal Period	Provider NPI	Adjustments		
HIGH VALLEY LODGE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1366517393	13		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	\$17,124	(\$212)	\$16,912 *	
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	4,540	(60)	4,480 *	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	28,367	(341)	28,026 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	223,868	(2,863)	221,005 *	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	9,564	(113)	9,451 *	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	10,782	(135)	10,647 *	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	10,870	(148)	10,722 *	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	6,977	(89)	6,888 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	40,624	3,961	44,585 *	
							To reclassify owner's fringe benefit expenses to the appropriate cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304				
3	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$23,421	(\$950)	\$22,471	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	93,160	950	94,110 *	
							To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center.				
							42 CFR 413.24 / CMS Pub. 15-1, Section 2162				
							CCR, Title 22, Sections 52000(b) and 52501				

Provider Name							Fiscal Period	Provider NPI		Adjustments	
HIGH VALLEY LODGE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1366517393		13	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
4	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	*	\$16,912	(\$970)	\$15,942 *
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	*	4,480	(46)	4,434 *
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	*	28,026	(1,117)	26,909 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	221,005	(1,627)	219,378 *
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	*	9,451	206	9,657 *
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	*	10,647	(101)	10,546 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	44,585	2,181	46,766 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	*	10,722	58	10,780 *
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	*	6,888	(52)	6,836 *
							To adjust the reported fringe benefits to agree with the auditor's re-calculated schedule. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
5	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	*	\$15,942	(\$830)	\$15,112
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	*	4,434	(234)	4,200
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	*	26,909	(1,338)	25,571
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	219,378	(11,216)	208,162
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	*	9,657	(444)	9,213
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	*	10,546	(531)	10,015
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	46,766	(2,403)	44,363
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	*	10,780	(579)	10,201
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	*	6,836	(350)	6,486
							To eliminate sport ticket expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105				
6	10.5	140	4	8A-1	140	4	Beauty and Barber		\$1,813	\$401	\$2,214
							To reverse the provider's abatement of revenue against a nonreimbursable cost center. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328 CMS Pub. 15-2, Section 3613				

Provider Name							Fiscal Period	Provider NPI		Adjustments	
HIGH VALLEY LODGE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1366517393		13	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To abate excess vending machine revenue against administration cost center. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613	*	\$94,110	(\$1,147)	\$92,963 *
8	10.5	045	4	8A-1	045	4	Property Insurance To adjust the reported property insurance expense to agree with the provider's invoice. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$6,056	(\$44)	\$6,012 *
9	10.5	045	4	8A-1	045	4	Property Insurance	*	\$6,012	(\$739)	\$5,273
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate the owner's vehicle expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2105.9, 2300 and 2304	*	92,963	(18,620)	74,343 *
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate expense for vehicle that should have been capitalized. 42 CFR 413.20 and 413.134 CMS Pub. 15-1, Sections 104.8, 108.1, 108.2 and 2300	*	\$74,343	(\$4,200)	\$70,143
11	10.5	040	4	8A-1	040	4	Property Taxes To adjust the reported property tax expense to agree with the provider's invoice. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$17,642	(\$1,024)	\$16,618

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
HIGH VALLEY LODGE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1366517393		13
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
12	4.1	5	2	1	15		Skilled Nursing Care - Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through September 18, 2012 Report Date: September 19, 2012 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	15,031	(69)	14,962

Provider Name							Fiscal Period			Provider NPI		Adjustments
HIGH VALLEY LODGE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1366517393		13
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report				Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
13	Not Reported			1	14		Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	\$0	\$923	\$923		