

**REPORT
ON THE
RATE SETTING AUDIT**

**HUNTINGTON HEALTHCARE CENTER
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1982773990**

**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: Allen Dervi
Auditors: Tina Ho and Erica Nguyen**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 12, 2013

Gretta Bernabe
Finance Officer
JPH Consulting, Inc.
1101 Crenshaw Boulevard
Los Angeles, CA 90019

HUNTINGTON HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1982773990
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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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 \$17,409, 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.

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:
HUNTINGTON HEALTHCARE CENTER

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

Provider NPI:
1982773990

OSHPD Facility No.:
206190269

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	\$ 1,756,689	\$ 69.65
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 492,447	\$ 19.53
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 443,120	\$ 17.57
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 506,046	\$ 20.07
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 33,607	\$ 1.33
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 22,065	\$ 0.87
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 88,309	\$ 3.50
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 320,795	\$ 12.72
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 336,617	\$ 13.35
11	Cost of Routine Service/Audited Total Costs	\$ 4,053,759	\$ 3,999,696	\$ 158.59
12	Total Patient Days (Adj)	25,220	25,220	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 160.74	\$ 158.59	
14	Overpayments (Adjs 20, 21)	\$ 0	\$ 17,409	
15	Medi-Cal Days (Adj 19)	23,068	20,619	
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:
HUNTINGTON HEALTHCARE CENTER

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

Provider NPI:
1982773990

OSHPD Facility No.:
206190269

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:
HUNTINGTON HEALTHCARE CENTER

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

Provider NPI:
1982773990

OSHPD Facility No.:
206190269

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 65,280	\$ 65,280		
160	Activities	50,940		\$ 50,940	
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	1,640,469	65,280	50,940	1,756,689
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	\$ 1,756,689	\$ 65,280	\$ 50,940	\$ 1,756,689

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
HUNTINGTON HEALTHCARE CENTER

Provider NPI:
1982773990

OSHPD Facility Number:
206190269

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 29,798	\$ 29,798										
010	Housekeeping	114,469	134	\$ 114,603									
060	Laundry and Linen	23,998	544	2,101	\$ 26,643								
065	Dietary	212,512	1,698	6,560	0	\$ 220,770							
155	Social Services	N/A	109	421	0	0	\$ 530						
160	Activities	N/A	2,559	9,887	0	0	0	\$ 12,446					
165	Administration	N/A	1,009	3,899	0	0	0	0		\$ 4,908	\$ 4,908		
166	Medical Records	61,875	290	1,120	0	0	0	0		63,285		\$ 63,285	
170	Inservice Education - Nursing	59,621	177	682	0	0	0	0	\$ 60,480				
ANCILLARY SERVICES													
075	Patient Supplies		92	354	0	0	0	0	0	445	29	368	\$ 842
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	6	72	77
080	Physical Therapy		209	808	0	0	0	0	0	1,018	129	1,661	2,808
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		209	808	0	0	0	0	0	1,018	61	791	1,870
083	Speech Pathology		208	804	0	0	0	0	0	1,012	15	194	1,221
085	Pharmacy		157	606	0	0	0	0	0	763	50	645	1,458
090	Laboratory		0	0	0	0	0	0	0	0	16	209	225
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		41	160	0	0	0	0	0	201	36	465	702
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		22,258	85,991	26,643	220,770	530	12,446	60,480	429,118	4,558	58,771	492,447 *
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		104	400	0	0	0	0	0	504	9	110	622
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 502,273	\$ 29,798	\$ 114,603	\$ 26,643	\$ 220,770	\$ 530	\$ 12,446	\$ 60,480	\$ 434,080	\$ 4,908	\$ 63,285	\$ 502,273

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
HUNTINGTON HEALTHCARE CENTER

Provider NPI:
1982773990

OSHPD Facility Number:
206190269

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	\$ 116,376	\$ 116,376										
010	Housekeeping	26,027	524	\$ 26,551									
060	Laundry and Linen	16,118	2,124	487	\$ 18,729								
065	Dietary	138,787	6,632	1,520	0	\$ 146,939							
155	Social Services	0	426	98	0	0	\$ 523						
160	Activities	1,146	9,995	2,291	0	0	0	\$ 13,431					
165	Administration	N/A	3,942	903	0	0	0	0		\$ 4,845	\$ 4,845		
166	Medical Records	0	1,132	259	0	0	0	0		1,392		\$ 1,392	
170	Inservice Education - Nursing	147	690	158	0	0	0	0	\$ 995				
ANCILLARY SERVICES													
075	Patient Supplies	17,068	358	82	0	0	0	0	0	17,507	28	8	\$ 17,544
077	Specialized Support Surfaces	3,842	0	0	0	0	0	0	0	3,842	6	2	3,849
080	Physical Therapy	82,787	817	187	0	0	0	0	0	83,792	127	37	83,955
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	36,260	817	187	0	0	0	0	0	37,265	61	17	37,342
083	Speech Pathology	4,400	813	186	0	0	0	0	0	5,399	15	4	5,418
085	Pharmacy	29,953	613	140	0	0	0	0	0	30,706	49	14	30,770
090	Laboratory	11,174	0	0	0	0	0	0	0	11,174	16	5	11,195
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	23,635	162	37	0	0	0	0	0	23,834	36	10	23,880
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	149,861	86,929	19,922	18,729	146,939	523	13,431	995	437,328	4,499	1,292	443,120 *
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	2,919	404	93	0	0	0	0	0	3,416	8	2	3,427
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 660,500	\$ 116,376	\$ 26,551	\$ 18,729	\$ 146,939	\$ 523	\$ 13,431	\$ 995	\$ 654,263	\$ 4,845	\$ 1,392	\$ 660,500

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HUNTINGTON HEALTHCARE CENTER

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

Provider NPI:
1982773990

OSHPD Facility Number:
206190269

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)	\$ 525,770	94%							
	Property Tax (line 40)	34,917	6%	\$ 560,687						
005	Plant Operations and Maintenance			15,979	\$ 15,979					
010	Housekeeping			2,451	72	\$ 2,522				
060	Laundry and Linen			9,942	292	46	\$ 10,280			
065	Dietary			31,041	911	144	0	\$ 32,096		
155	Social Services			1,992	58	9	0	0	\$ 2,060	
160	Activities			46,780	1,372	218	0	0	0	\$ 48,370
165	Administration			18,449	541	86	0	0	0	0
166	Medical Records			5,300	155	25	0	0	0	0
170	Inservice Education - Nursing			3,228	95	15	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,674	49	8	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,825	112	18	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,825	112	18	0	0	0	0
083	Speech Pathology			3,805	112	18	0	0	0	0
085	Pharmacy			2,869	84	13	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			757	22	4	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			406,878	11,935	1,893	10,280	32,096	2,060	48,370
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			1,893	56	9	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 560,687	100%	\$ 560,687	\$ 15,979	\$ 2,522	\$ 10,280	\$ 32,096	\$ 2,060	\$ 48,370

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HUNTINGTON HEALTHCARE CENTER

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

Provider NPI:
1982773990

OSHPD Facility Number:
206190269

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 525,770	94%							
	Property Tax (line 40)	34,917	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 19,076	\$ 19,076				
166	Medical Records				5,480		\$ 5,480			
170	Inservice Education - Nursing			\$ 3,337						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,730	111	32	\$ 1,873	\$ 1,757	\$ 117
077	Specialized Support Surfaces			0	0	22	6	28	26	2
080	Physical Therapy			0	3,955	501	144	4,600	4,314	286
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	3,955	238	68	4,262	3,997	265
083	Speech Pathology			0	3,935	58	17	4,010	3,760	250
085	Pharmacy			0	2,966	194	56	3,217	3,016	200
090	Laboratory			0	0	63	18	81	76	5
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	783	140	40	963	903	60
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			3,337	516,849	17,715	5,089	539,653	506,046	33,607
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	1,957	33	10	2,000	1,875	125
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 560,687	100%	\$ 3,337	\$ 536,131	\$ 19,076	\$ 5,480	\$ 560,687	\$ 525,770	\$ 34,917

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
HUNTINGTON HEALTHCARE CENTER

Provider NPI:
1982773990

OSHPD Facility Number:
206190269

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. 44% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 12% of Total	Quality Assur. Fees 42% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 4,664												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	357,808												
	Total Costs Allocable as Administration	362,472	44%											
167	CDPH Licensing Fees	23,760	3%											
168	Professional Liability Insurance	95,092	12%											
169	Quality Assurance Fees	345,435	42%											
174	Caregiver Training	0	0%											
	Total	826,759	100%						\$ 826,759					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 445	\$ 17,507	\$ 1,730	\$ 19,683	4,813	\$ 2,110	\$ 138	\$ 554	\$ 2,011	\$ -
077	Specialized Support Surfaces			0	0	3,842	0	3,842	939	412	27	108	393	0
080	Physical Therapy			0	1,018	83,792	3,955	88,765	21,705	9,516	624	2,496	9,069	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,018	37,265	3,955	42,238	10,328	4,528	297	1,188	4,315	0
083	Speech Pathology			0	1,012	5,399	3,935	10,346	2,530	1,109	73	291	1,057	0
085	Pharmacy			0	763	30,706	2,966	34,436	8,420	3,692	242	968	3,518	0
090	Laboratory			0	0	11,174	0	11,174	2,732	1,198	79	314	1,142	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	201	23,834	783	24,818	6,068	2,661	174	698	2,536	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			1,756,689	429,118	437,328	516,849	3,139,984	767,786	336,617	22,065	88,309	320,795	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	504	3,416	1,957	5,877	1,437	630	41	165	600	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 826,759		\$ 1,756,689	\$ 434,080	\$ 654,263	\$ 536,131	\$ 3,381,163	\$ 826,759					
	Total Administrative Costs							\$ 826,759		\$ 362,472	\$ 23,760	\$ 95,092	\$ 345,435	\$ -
	Unit Cost Multiplier							0.24451912						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 68,193	\$ 6,237	\$ 24,556	\$ 98,986							
	TOTAL FACILITY COSTS							\$ 4,306,908						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
HUNTINGTON HEALTHCARE CENTER

Provider NPI:
1982773990

OSHPD Facility Number:
206190269

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 16)	Plant Ops (SQ FT) 5 (Adj 16)	Hskpng (SQ FT) 10 (Adj 16)	Laundry (LBS) 60 (Adj 17)	Dietary (MEALS) 65 (Adj 18)	Soc Srvs (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	802									
010	Housekeeping	123	123								
060	Laundry and Linen	499	499	499							
065	Dietary	1,558	1,558	1,558							
155	Social Services	100	100	100							
160	Activities	2,348	2,348	2,348							
165	Administration	926	926	926							
166	Medical Records	266	266	266							
170	Inservice Education - Nursing	162	162	162							
	ANCILLARY SERVICES										
075	Patient Supplies	84	84	84						19,683	19,683
077	Specialized Support Surfaces									3,842	3,842
080	Physical Therapy	192	192	192						88,765	88,765
081	Respiratory Therapy									0	0
082	Occupational Therapy	192	192	192						42,238	42,238
083	Speech Pathology	191	191	191						10,346	10,346
085	Pharmacy	144	144	144						34,436	34,436
090	Laboratory									11,174	11,174
095	Home Health Services									0	0
100	Other Ancillary Services	38	38	38						24,818	24,818
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	20,422	20,422	20,422	333,811	73,986	1,790,330	1,790,330	1,790,330	3,139,984	3,139,984
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	95	95	95						5,877	5,877
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	28,142	27,340	27,217	333,811	73,986	1,790,330	1,790,330	1,790,330	3,381,163	3,381,163
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 65,280 0.036462552	\$ 50,940 0.028452855			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 29,798 1.08990490	\$ 114,603 4.21071603	\$ 26,643 0.07981466	\$ 220,770 2.98394787	\$ 530 0.00029607	\$ 12,446 0.00695171	\$ 60,480 0.03378131	\$ 4,908 0.00145168	\$ 63,285 0.01871692
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 116,376 4.25662034	\$ 26,551 0.97551399	\$ 18,729 0.05610611	\$ 146,939 1.98603338	\$ 523 0.00029224	\$ 13,431 0.00750200	\$ 995 0.00055554	\$ 4,845 0.00143293	\$ 1,392 0.00041162
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 560,687 19.92349513	\$ 15,979 0.58444196	\$ 2,522 0.09268017	\$ 10,280 0.03079500	\$ 32,096 0.43380858	\$ 2,060 0.00115066	\$ 48,370 0.02701751	\$ 3,337 0.00186407	\$ 19,076 0.00564190	\$ 5,480 0.00162067

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HUNTINGTON HEALTHCARE CENTER

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

Provider NPI:
1982773990

OSHPD Facility Number:
206190269

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	\$ 27,106	\$ 0	\$ 27,106	(Sch 3)
005	.20-.39	Fringe Benefits	6200	2,692	0	2,692	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	118,491	(2,115)	116,376	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 148,289	\$ (2,115)	\$ 146,174	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 98,464	\$ 0	\$ 98,464	(Sch 3)
010	.20-.39	Fringe Benefits	6300	16,005	0	16,005	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	26,027	0	26,027	(Sch 4)
010		Housekeeping - Total	6300	\$ 140,496	\$ 0	\$ 140,496	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	6,791	0	6,791	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	62,119	(1,720)	60,399	(Sch 5)
035		Leases and Rentals	7200	451,440	7,140	458,580	(Sch 5)
040		Property Taxes	7300	34,917	0	34,917	(Sch 5)
045		Property Insurance	7400	4,664	0	4,664	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 848,716	\$ 3,305	\$ 852,021	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 21,033	\$ 0	\$ 21,033	(Sch 3)
060	.20-.39	Fringe Benefits	6400	2,965	0	2,965	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,288	(1,170)	16,118	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 41,286	\$ (1,170)	\$ 40,116	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 185,824	\$ 0	\$ 185,824	(Sch 3)
065	.20-.39	Fringe Benefits	6500	26,688	0	26,688	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	138,787	0	138,787	(Sch 4)
065		Dietary - Total	6500	\$ 351,299	\$ 0	\$ 351,299	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	1,265	15,803	17,068	(Sch 4)
075		Patient Supplies - Total	8100	\$ 1,265	\$ 15,803	\$ 17,068	
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	3,842	0	3,842	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 3,842	\$ 0	\$ 3,842	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HUNTINGTON HEALTHCARE CENTER

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

Provider NPI:
1982773990

OSHPD Facility Number:
206190269

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	82,787	0	82,787	(Sch 4)
080		Physical Therapy - Total	8200	\$ 82,787	\$ 0	\$ 82,787	
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	36,260	0	36,260	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 36,260	\$ 0	\$ 36,260	
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	4,400	0	4,400	(Sch 4)
083		Speech Pathology - Total	8280	\$ 4,400	\$ 0	\$ 4,400	
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	29,953	0	29,953	(Sch 4)
085		Pharmacy - Total	8300	\$ 29,953	\$ 0	\$ 29,953	
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	10,675	499	11,174	(Sch 4)
090		Laboratory - Total	8400	\$ 10,675	\$ 499	\$ 11,174	
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	23,213	422	23,635	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 23,213	\$ 422	\$ 23,635	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HUNTINGTON HEALTHCARE CENTER

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

Provider NPI:
1982773990

OSHPD Facility Number:
206190269

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		\$ 192,395	\$ 16,724	\$ 209,119	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,375,387	\$ 0	\$ 1,375,387	(Sch 2)
105	.20-.39	Fringe Benefits	6110	265,082	0	265,082	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	176,385	(26,524)	149,861	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,816,854	\$ (26,524)	\$ 1,790,330	
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:
HUNTINGTON HEALTHCARE CENTER

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

Provider NPI:
1982773990

OSHPD Facility Number:
206190269

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	2,919	0	2,919 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,919	\$ 0	\$ 2,919
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,819,773	\$ (26,524)	\$ 1,793,249
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 56,315	\$ 0	\$ 56,315 (Sch 2)
155	.20-.39	Fringe Benefits	6600	8,965	0	8,965 (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	\$ 65,280	\$ 0	\$ 65,280

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HUNTINGTON HEALTHCARE CENTER

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

Provider NPI:
1982773990

OSHPD Facility Number:
206190269

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	\$ 44,450	\$ 0	\$ 44,450	(Sch 2)
160	.20-.39	Fringe Benefits	6700	6,490	0	6,490	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,146	0	1,146	(Sch 4)
160		Activities - Total	6700	\$ 52,086	\$ 0	\$ 52,086	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 130,959	\$ 0	\$ 130,959	(Sch 6)
165	.20-.39	Fringe Benefits	6900	34,817	0	34,817	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	579,400	(387,368)	192,032	(Sch 6)
165		Administration - Total	6900	\$ 745,176	\$ (387,368)	\$ 357,808	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 54,374	\$ 0	\$ 54,374	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,501	0	7,501	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 61,875	\$ 0	\$ 61,875	
167		CDPH Licensing Fees	6900	\$	\$ 23,760	\$ 23,760	(Sch 6)
168		Professional Liability Insurance	6900	\$ 107,941	\$ (12,849)	\$ 95,092	(Sch 6)
169		Quality Assurance Fees	6900	\$	\$ 345,435	\$ 345,435	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 55,264	\$ 0	\$ 55,264	(Sch 3)
170	.20-.39	Fringe Benefits	6800	4,357	0	4,357	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	147	0	147	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 59,768	\$ 0	\$ 59,768	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,092,126	\$ (31,022)	\$ 1,061,104	
200		Total		\$ 4,345,595	\$ (38,687)	\$ 4,306,908	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 9,460	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		Provider NPI		Adjustments
HUNTINGTON HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1982773990		21
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 costs for informational purpose 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$9,460	\$9,460	

Provider Name							Fiscal Period	Provider NPI		Adjustments
HUNTINGTON HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1982773990		21
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>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$118,491	(\$2,115)	\$116,376
	10.5	035	4	8A-1	035	4	Leases and Rentals	451,440	7,140	458,580
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	17,288	(1,170)	16,118
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	579,400	(3,855)	575,545 *
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501			
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$575,545	(\$23,760)	\$551,785 *
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	0	23,760	23,760
							To reclassify facility license fees to the facility licensing fees cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52506			
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$551,785	(\$345,435)	\$206,350 *
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees	0	345,435	345,435
							To reclassify quality assurance fees to the quality assurance fees cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52100, 52101 and 52506			
5	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$176,385	(\$4,800)	\$171,585 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 206,350	4,800	211,150 *
							To reclassify medical director fees to Administration cost center. 42 CFR 483.75(i)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, 52000(b)			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
HUNTINGTON HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1982773990		21
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>										
6	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$1,265	\$15,803	\$17,068
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor * To reclassify oxygen expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CCR, Title 22, Section 51511(c)	171,585	(15,803)	155,782 *
7	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$23,213	\$422	\$23,635
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor * To reclassify x-ray expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CCR, Title 22, Section 51511(c)	155,782	(422)	155,360 *
8	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	\$10,675	\$499	\$11,174
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor * To reclassify laboratory expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CCR, Title 22, Section 51511(c)	155,360	(499)	154,861 *
9	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other	\$62,119	(\$1,720)	\$60,399
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor * To reverse the provider's reclassification of old capital related costs - movable equipment per the filed home office cost report for proper cost reporting. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2304	211,150	1,720	212,870 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
HUNTINGTON HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1982773990		21	
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>											
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$212,870		
10							To adjust reported home office costs to agree with the JPH Consulting, Inc. Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			(\$20,523)	
11							To eliminate tax penalties and/or fines not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2122.1			(732)	
12							To eliminate public relations/marketing expense not related to patient care. 42 CFR 413.5, 413.9(c)(3) and 413.24 CMS Pub. 15-1, Sections 2102.3 and 2136.2			(2,282) <u>(\$23,537)</u>	\$189,333 *
13	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust professional liability insurance expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306		\$107,941	(\$8,801)	\$99,140 *
14	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$189,333	\$2,699	\$192,032
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify loss control services insurance expense from the Professional Liability Insurance cost center to the Administration cost center and to adjust loss control services insurance expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, 2306 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507	*	99,140	(4,048)	95,092
*Balance carried forward from prior/to subsequent adjustments											

Provider Name							Fiscal Period		Provider NPI		Adjustments
HUNTINGTON HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1982773990		21
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
15	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate consulting fees associated with the preparation for the Medi-Cal Subacute application since the facility does not offer subacute care services. 42 CFR 413.9 / CMS Pub. 15-1, Section 2132	*	\$154,861	(\$5,000)	\$149,861

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
HUNTINGTON HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1982773990		21
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 STATISTICS</u>										
16	10.7	005	1	7	005	Plant Operations and Maintenance (Square Feet)	0	802	802	
	10.7	010	1-2	7	010	Housekeeping	0	123	123	
	10.7	060	1-3	7	060	Laundry and Linen	0	499	499	
	10.7	065	1-3	7	065	Dietary	0	1,558	1,558	
	10.7	075	1-3	7	075	Patient Supplies	0	84	84	
	10.7	080	1-3	7	080	Physical Therapy	0	192	192	
	10.7	082	1-3	7	082	Occupational Therapy	0	192	192	
	10.7	083	1-3	7	083	Speech Pathology	0	191	191	
	10.7	085	1-3	7	085	Pharmacy	0	144	144	
	10.7	100	1-3	7	100	Other Ancillary Services	0	38	38	
	10.7	105	1-3	7	105	Skilled Nursing Care	0	20,422	20,422	
	10.7	140	1-3	7	140	Beauty and Barber	0	95	95	
	10.7	155	1-3	7	155	Social Services	0	100	100	
	10.7	160	1-3	7	160	Activities	0	2,348	2,348	
	10.7	165	1-3	7	165	Administration	0	926	926	
	10.7	166	1-3	7	166	Medical Records	0	266	266	
	10.7	170	1-3	7	170	Inservice Education - Nursing	0	162	162	
	10.7	175	1	7	N/A	Total Statistics - Square Feet	0	28,142	28,142	
	10.7	175	2	7	N/A	Total Statistics - Square Feet	0	27,340	27,340	
	10.7	175	3	7	N/A	Total Statistics - Square Feet	0	27,217	27,217	
To include square feet statistics per the prior year audited statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
17	10.7	105	4	7	105	Skilled Nursing Care (Clean, Dry Pounds)	0	333,811	333,811	
	10.7	175	4	7	N/A	Total Statistics - Clean, Dry Pounds	0	333,811	333,811	
To include laundry and linen statistics 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
HUNTINGTON HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1982773990		21
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>										
18	10.7	105	5	7	105		Skilled Nursing Care (Number of Patient Meals)	0	73,986	73,986
	10.7	175	5	7	N/A		Total Statistics - Number of Patient Meals	0	73,986	73,986
							To include dietary statistics 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
HUNTINGTON HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1982773990		21
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>										
19	4.1	5	2	1	15	Medi-Cal Skilled Nursing Care Days - Total 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 December 20, 2012 Report Date: December 20, 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	23,068	(2,449)	20,619	

Provider Name							Fiscal Period			Provider NPI		Adjustments
HUNTINGTON HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1982773990		21
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
20	Not Reported			1	14		Overpayments To recover overpayments for overstated Medi-Cal patient days related to bedhold. 42 CFR 433.139, 413.20 and 413.24 CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51535.1(b)		\$0	\$2,296	\$2,296 *	
21	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	*	\$2,296	\$15,113	\$17,409	

*Balance carried forward from prior/to subsequent adjustments