

**REPORT
ON THE
RATE SETTING AUDIT**

**PARADISE VALLEY HEALTH CARE CENTER
NATIONAL CITY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1275513293**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Kate Vvedenskaya**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 3, 2013

Administrator
Paradise Valley Health Care Center
2575 East Eight Street
National City, CA 91950

PARADISE VALLEY HEALTH CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1275513293
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have reviewed 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.

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments that include a summary of the total due the State in the amount of \$18,692, which resulted from Medi-Cal overpayments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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.

Administrator
Page 2

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—San Diego at (619) 688-3200.

Original Signed by

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PARADISE VALLEY HEALTH CARE CENTER

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

NPI:
1275513293

OSHPD Facility No.:
206371261

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	\$ 3,808,528	\$ 124.70
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 955,635	\$ 31.29
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 871,409	\$ 28.53
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 445,391	\$ 14.58
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 17,923	\$ 0.59
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,248	\$ 0.63
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 28,807	\$ 0.94
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 312,825	\$ 10.24
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,123,245	\$ 36.78
11	Cost of Routine Service/Audited Total Costs	\$ 7,512,725.00	\$ 7,583,011	\$ 248.29
12	Total Patient Days (Adj)	30,541	30,541	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 245.99	\$ 248.29	
14	Overpayments (Adjs 5, 6)	\$ 0	\$ 18,692	
15	Medi-Cal Days (Adj 2)	16,392	16,297	
16	Medi-Cal Managed Care Days (Adj 3)		201	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
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:
PARADISE VALLEY HEALTH CARE CENTER

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

NPI:
1275513293

OSHPD Facility No.:
206371261

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	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
PARADISE VALLEY HEALTH CARE CENTER

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

NPI:
1275513293

OSHPD Facility No.:
206371261

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	\$ 108,870	\$ 108,870		
160	Activities	118,679		\$ 118,679	
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	567,533	0	0	567,533
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	520,883	0	0	520,883
083	Speech Pathology	85,469	0	0	85,469
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	3,580,979	108,870	118,679	3,808,528 *
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	\$ 4,982,413	\$ 108,870	\$ 118,679	\$ 4,982,413

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
PARADISE VALLEY HEALTH CARE CENTER

NPI:
1275513293

OSHPD Facility Number:
206371261

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	\$ 110,899	\$ 110,899										
010	Housekeeping	244,058	1,437	\$ 245,495									
060	Laundry and Linen	99,718	6,077	13,629	\$ 119,424								
065	Dietary	343,942	20,005	44,867	0	\$ 408,814							
155	Social Services	N/A	789	1,769	0	0	\$ 2,557						
160	Activities	N/A	20,759	46,557	0	0	0	\$ 67,316					
165	Administration	N/A	12,523	28,086	0	0	0	0		\$ 40,608	\$ 40,608		
166	Medical Records	117,382	0	0	0	0	0	0		117,382		\$ 117,382	
170	Inservice Education - Nursing	100,884	1,145	2,567	0	0	0	0	\$ 104,596				
ANCILLARY SERVICES													
075	Patient Supplies		1,752	3,930	0	0	0	0	0	5,682	541	1,564	\$ 7,786
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,690	6,034	0	0	0	0	0	8,724	3,457	9,992	22,173
081	Respiratory Therapy		0	0	0	0	0	0	0	0	245	708	953
082	Occupational Therapy		1,348	3,024	0	0	0	0	0	4,372	2,773	8,016	15,161
083	Speech Pathology		525	1,177	0	0	0	0	0	1,701	473	1,367	3,541
085	Pharmacy		0	0	0	0	0	0	0	0	1,879	5,433	7,312
090	Laboratory		0	0	0	0	0	0	0	0	285	823	1,107
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	338	976	1,314
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		41,299	92,622	119,424	408,814	2,557	67,316	104,596	836,629	30,588	88,417	955,635 *
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		550	1,234	0	0	0	0	0	1,784	30	87	1,901
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,016,883	\$ 110,899	\$ 245,495	\$ 119,424	\$ 408,814	\$ 2,557	\$ 67,316	\$ 104,596	\$ 858,893	\$ 40,608	\$ 117,382	\$ 1,016,883

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PARADISE VALLEY HEALTH CARE CENTER

NPI:
1275513293

OSHPD Facility Number:
206371261

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	\$ 260,496	\$ 260,496										
010	Housekeeping	29,794	3,376	\$ 33,170									
060	Laundry and Linen	14,669	14,274	1,842	\$ 30,785								
065	Dietary	267,939	46,991	6,062	0	\$ 320,993							
155	Social Services	2,675	1,852	239	0	0	\$ 4,766						
160	Activities	13,029	48,762	6,291	0	0	0	\$ 68,081					
165	Administration	N/A	29,415	3,795	0	0	0	0		\$ 33,210	\$ 33,210		
166	Medical Records	11,051	0	0	0	0	0	0		11,051		\$ 11,051	
170	Inservice Education - Nursing	1,208	2,689	347	0	0	0	0	\$ 4,244				
ANCILLARY SERVICES													
075	Patient Supplies	85,896	4,116	531	0	0	0	0	0	90,543	442	147	\$ 91,132
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	71,159	6,319	815	0	0	0	0	0	78,294	2,827	941	82,061
081	Respiratory Therapy	47,275	0	0	0	0	0	0	0	47,275	200	67	47,542
082	Occupational Therapy	0	3,167	409	0	0	0	0	0	3,576	2,268	755	6,598
083	Speech Pathology	228	1,232	159	0	0	0	0	0	1,619	387	129	2,135
085	Pharmacy	362,669	0	0	0	0	0	0	0	362,669	1,537	511	364,717
090	Laboratory	54,922	0	0	0	0	0	0	0	54,922	233	77	55,232
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	65,171	0	0	0	0	0	0	0	65,171	276	92	65,539
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	299,677	97,008	12,515	30,785	320,993	4,766	68,081	4,244	838,069	25,015	8,324	871,409 *
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	0	1,292	167	0	0	0	0	0	1,459	25	8	1,492
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,587,858	\$ 260,496	\$ 33,170	\$ 30,785	\$ 320,993	\$ 4,766	\$ 68,081	\$ 4,244	\$ 1,543,597	\$ 33,210	\$ 11,051	\$ 1,587,858

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PARADISE VALLEY HEALTH CARE CENTER

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

NPI:
1275513293

OSHPD Facility Number:
206371261

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)	\$ 489,953	96%							
	Property Tax (line 40)	19,716	4%	\$ 509,669						
005	Plant Operations and Maintenance			20,964	\$ 20,964					
010	Housekeeping			6,334	272	\$ 6,606				
060	Laundry and Linen			26,780	1,149	367	\$ 28,295			
065	Dietary			88,159	3,782	1,207	0	\$ 93,148		
155	Social Services			3,475	149	48	0	0	\$ 3,672	
160	Activities			91,480	3,924	1,253	0	0	0	\$ 96,657
165	Administration			55,185	2,367	756	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			5,045	216	69	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			7,721	331	106	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			11,855	509	162	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,942	255	81	0	0	0	0
083	Speech Pathology			2,312	99	32	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			181,993	7,807	2,492	28,295	93,148	3,672	96,657
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			2,424	104	33	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 509,669	100%	\$ 509,669	\$ 20,964	\$ 6,606	\$ 28,295	\$ 93,148	\$ 3,672	\$ 96,657

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PARADISE VALLEY HEALTH CARE CENTER

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

NPI:
1275513293

OSHPD Facility Number:
206371261

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 96% Of Total	Property Tax 4% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 489,953	96%							
	Property Tax (line 40)	19,716	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 58,308	\$ 58,308				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 5,330						
	ANCILLARY SERVICES									
075	Patient Supplies			0	8,158	777	0	\$ 8,935	\$ 8,589	\$ 346
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	12,526	4,964	0	17,490	16,813	677
081	Respiratory Therapy			0	0	352	0	352	338	14
082	Occupational Therapy			0	6,278	3,982	0	10,260	9,863	397
083	Speech Pathology			0	2,443	679	0	3,122	3,001	121
085	Pharmacy			0	0	2,699	0	2,699	2,594	104
090	Laboratory			0	0	409	0	409	393	16
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	485	0	485	466	19
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			5,330	419,394	43,920	0	463,314	445,391	17,923
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	2,562	43	0	2,605	2,504	101
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 509,669	100%	\$ 5,330	\$ 451,361	\$ 58,308	\$ -	\$ 509,669	\$ 489,953	\$ 19,716

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PARADISE VALLEY HEALTH CARE CENTER

NPI:
1275513293

OSHPD Facility Number:
206371261

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. 76% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 21% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 10,252												
055	Interest - Other	25,312												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,455,645												
	Total Costs Allocable as Administration	1,491,209	76%											
167	CDPH Licensing Fees	25,554	1%											
168	Professional Liability Insurance	38,244	2%											
169	Quality Assurance Fees	415,304	21%											
174	Caregiver Training	0	0%											
	Total	1,970,311	100%						\$ 1,970,311					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 5,682	\$ 90,543	\$ 8,158	\$ 104,383	26,246	\$ 19,864	\$ 340	\$ 509	\$ 5,532	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			567,533	8,724	78,294	12,526	667,077	167,726	126,942	2,175	3,256	35,354	0
081	Respiratory Therapy			0	0	47,275	0	47,275	11,887	8,996	154	231	2,505	0
082	Occupational Therapy			520,883	4,372	3,576	6,278	535,109	134,545	101,829	1,745	2,612	28,360	0
083	Speech Pathology			85,469	1,701	1,619	2,443	91,233	22,939	17,361	298	445	4,835	0
085	Pharmacy			0	0	362,669	0	362,669	91,188	69,014	1,183	1,770	19,221	0
090	Laboratory			0	0	54,922	0	54,922	13,809	10,451	179	268	2,911	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	65,171	0	65,171	16,386	12,402	213	318	3,454	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			3,808,528	836,629	838,069	419,394	5,902,620	1,484,125	1,123,245	19,248	28,807	312,825	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	1,784	1,459	2,562	5,804	1,459	1,105	19	28	308	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,970,311		\$ 4,982,413	\$ 858,893	\$ 1,543,597	\$ 451,361	\$ 7,836,263	\$ 1,970,311					
	Total Administrative Costs							\$ 1,970,311		\$ 1,491,209	\$ 25,554	\$ 38,244	\$ 415,304	\$ -
	Unit Cost Multiplier							0.25143501						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 157,990	\$ 44,261	\$ 58,308	\$ 260,560							
	TOTAL FACILITY COSTS							\$ 10,067,134						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
PARADISE VALLEY HEALTH CARE CENTER

NPI:
1275513293

OSHPD Facility Number:
206371261

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5 (Adj 4)	Hskpng (SQ FT) 10 (Adj 4)	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,496									
010	Housekeeping	452	452								
060	Laundry and Linen	1,911	1,911	1,911							
065	Dietary	6,291	6,291	6,291							
155	Social Services	248	248	248							
160	Activities	6,528	6,528	6,528							
165	Administration	3,938	3,938	3,938							
166	Medical Records										
170	Inservice Education - Nursing	360	360	360							
	ANCILLARY SERVICES										
075	Patient Supplies	551	551	551						104,383	104,383
077	Specialized Support Surfaces									0	0
080	Physical Therapy	846	846	846						667,077	667,077
081	Respiratory Therapy									47,275	47,275
082	Occupational Therapy	424	424	424						535,109	535,109
083	Speech Pathology	165	165	165						91,233	91,233
085	Pharmacy									362,669	362,669
090	Laboratory									54,922	54,922
095	Home Health Services									0	0
100	Other Ancillary Services									65,171	65,171
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,987	12,987	12,987	150,125	90,075	3,880,656	3,880,656	3,880,656	5,902,620	5,902,620
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	173	173	173						5,804	5,804
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	36,370	34,874	34,422	150,125	90,075	3,880,656	3,880,656	3,880,656	7,836,263	7,836,263
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 108,870	\$ 118,679			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.028054535	0.030582201			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 110,899	\$ 245,495	\$ 119,424	\$ 408,814	\$ 2,557	\$ 67,316	\$ 104,596	\$ 40,608	\$ 117,382
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.17999082	7.13193178	0.79549765	4.53859900	0.00065900	0.01734661	0.02695325	0.00518211	0.01497933
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 260,496	\$ 33,170	\$ 30,785	\$ 320,993	\$ 4,766	\$ 68,081	\$ 4,244	\$ 33,210	\$ 11,051
	UNIT COST MULTIPLIER (INDIRECT OTHER)		7.46963354	0.96363588	0.20506230	3.56361585	0.00122826	0.01754378	0.00109362	0.00423802	0.00141024
	TOTAL CAPITAL COSTS - SCH. 5	\$ 509,669	\$ 20,964	\$ 6,606	\$ 28,295	\$ 93,148	\$ 3,672	\$ 96,657	\$ 5,330	\$ 58,308	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	14.01344515	0.60113878	0.19190611	0.18847762	1.03411189	0.00094623	0.02490733	0.00137357	0.00744079	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARADISE VALLEY HEALTH CARE CENTER

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

NPI:
1275513293

OSHPD Facility Number:
206371261

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	\$ 94,420	\$ 0	\$ 94,420	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,479	0	16,479	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	260,496	0	260,496	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 371,395	\$ 0	\$ 371,395	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 205,985	\$ 0	\$ 205,985	(Sch 3)
010	.20-.39	Fringe Benefits	6300	38,073	0	38,073	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	29,794	0	29,794	(Sch 4)
010		Housekeeping - Total	6300	\$ 273,852	\$ 0	\$ 273,852	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	183,837	0	183,837	(Sch 5)
025		Depreciation: Equipment	7140		0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	306,116	0	306,116	(Sch 5)
040		Property Taxes	7300	19,716	0	19,716	(Sch 5)
045		Property Insurance	7400	10,252	0	10,252	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 25,312	\$ 0	\$ 25,312	(Sch 6)
057		Subtotal 005 - 055		\$ 1,190,480	\$ 0	\$ 1,190,480	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 79,798	\$ 0	\$ 79,798	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	19,920	0	19,920	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	14,669	0	14,669	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 114,387	\$ 0	\$ 114,387	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 292,600	\$ 0	\$ 292,600	(Sch 3)
065	.20-.39	Fringe Benefits	6500	51,342	0	51,342	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	267,939	0	267,939	(Sch 4)
065		Dietary - Total	6500	\$ 611,881	\$ 0	\$ 611,881	
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	85,896	0	85,896	(Sch 4)
075		Patient Supplies - Total	8100	\$ 85,896	\$ 0	\$ 85,896	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARADISE VALLEY HEALTH CARE CENTER

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

NPI:
1275513293

OSHPD Facility Number:
206371261

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	\$ 397,071	\$ 0	\$ 397,071	(Sch 2)
080	.20-.39	Fringe Benefits	8200	87,921	0	87,921	(Sch 2)
080	.79	Agency Staff	8200	82,541	0	82,541	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	71,159	0	71,159	(Sch 4)
080		Physical Therapy - Total	8200	\$ 638,692	\$ 0	\$ 638,692	
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	47,275	0	47,275	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 47,275	\$ 0	\$ 47,275	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 337,709	\$ 0	\$ 337,709	(Sch 2)
082	.20-.39	Fringe Benefits	8250	65,933	0	65,933	(Sch 2)
082	.79	Agency Staff	8250	117,241	0	117,241	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 520,883	\$ 0	\$ 520,883	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 22,869	\$ 0	\$ 22,869	(Sch 2)
083	.20-.39	Fringe Benefits	8280	3,982	0	3,982	(Sch 2)
083	.79	Agency Staff	8280	58,618	0	58,618	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	228	0	228	(Sch 4)
083		Speech Pathology - Total	8280	\$ 85,697	\$ 0	\$ 85,697	
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	362,669	0	362,669	(Sch 4)
085		Pharmacy - Total	8300	\$ 362,669	\$ 0	\$ 362,669	
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	54,922	0	54,922	(Sch 4)
090		Laboratory - Total	8400	\$ 54,922	\$ 0	\$ 54,922	
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	65,171	0	65,171	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 65,171	\$ 0	\$ 65,171	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARADISE VALLEY HEALTH CARE CENTER

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

NPI:
1275513293

OSHPD Facility Number:
206371261

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		\$ 1,861,205	\$ 0	\$ 1,861,205	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,073,921	\$ 0	\$ 3,073,921	(Sch 2)
105	.20-.39	Fringe Benefits	6110	507,058	0	507,058	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	299,677	0	299,677	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,880,656	\$ 0	\$ 3,880,656	
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:
PARADISE VALLEY HEALTH CARE CENTER

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

NPI:
1275513293

OSHPD Facility Number:
206371261

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		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
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		\$ 3,880,656	\$ 0	\$ 3,880,656
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 90,397	\$ 0	\$ 90,397 (Sch 2)
155	.20-.39	Fringe Benefits	6600	18,473	0	18,473 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,675	0	2,675 (Sch 4)
155		Social Services - Total	6600	\$ 111,545	\$ 0	\$ 111,545

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARADISE VALLEY HEALTH CARE CENTER

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

NPI:
1275513293

OSHPD Facility Number:
206371261

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	\$ 101,347	\$ 0	\$ 101,347	(Sch 2)
160	.20-.39	Fringe Benefits	6700	17,332	0	17,332	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	13,029	0	13,029	(Sch 4)
160		Activities - Total	6700	\$ 131,708	\$ 0	\$ 131,708	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 602,505	\$ 0	\$ 602,505	(Sch 6)
165	.20-.39	Fringe Benefits	6900	128,018	0	128,018	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	725,122	0	725,122	(Sch 6)
165		Administration - Total	6900	\$ 1,455,645	\$ 0	\$ 1,455,645	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 99,594	\$ 0	\$ 99,594	(Sch 3)
166	.20-.39	Fringe Benefits	6900	17,788	0	17,788	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	11,051	0	11,051	(Sch 4)
166		Medical Records - Total	6900	\$ 128,433	\$ 0	\$ 128,433	
167		CDPH Licensing Fees	6900	\$ 25,554	\$ 0	\$ 25,554	(Sch 6)
168		Professional Liability Insurance	6900	\$ 38,244	\$ 0	\$ 38,244	(Sch 6)
169		Quality Assurance Fees	6900	\$ 415,304	\$ 0	\$ 415,304	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 84,482	\$ 0	\$ 84,482	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,402	0	16,402	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,208	0	1,208	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 102,092	\$ 0	\$ 102,092	
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		\$ 2,408,525	\$ 0	\$ 2,408,525	
200		Total		\$ 10,067,134	\$ 0	\$ 10,067,134	

210	0.24	Total Facility Group Health Insurance (Adj 1) *	6900			\$ 216,682	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		NPI		Adjustments	
PARADISE VALLEY HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1275513293		6	
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	N/A			8	210		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$216,682	\$216,682		

Provider Name							Fiscal Period	NPI	Adjustments	
PARADISE VALLEY HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1275513293	6	
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.				
ADJUSTMENTS TO REPORTED PATIENT DAYS										
2	4.1	5	2	1	15		Skilled Nursing Care—Medi-Cal Day: To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through April 30, 2011 Reports Dated: May 30, 2011 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	16,392	(95)	16,297
3	N/A			1	16		Skilled Nursing Care—Medi-Cal Managed Care Day To reflect Medi-Cal Managed Care days as indicated in the provider documentation 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	201	201

Provider Name							Fiscal Period			NPI		Adjustments
PARADISE VALLEY HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1275513293		6
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.						
ADJUSTMENT TO REPORTED STATISTICS												
4	10.7	83	2,3	7	83		Speech Pathology (Square Feet) To include square feet statistics not reported on page 10.7 to match the audit report for the fiscal year December 31, 2010 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14126.023			0	165	165

Provider Name							Fiscal Period		NPI		Adjustments
PARADISE VALLEY HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1275513293		6
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
ADJUSTMENTS TO OTHER MATTERS											
5	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments pertaining to Share of Cost because of insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		\$0	\$6,267	\$6,267 *
6	N/A			1	14		Medi-Cal 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		* \$6,267	\$12,425	\$18,692

*Balance carried forward from prior/to subsequent adjustments