APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

PALOS VERDES HEALTH CARE CENTER
LOMITA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1104817071

FISCAL PERIOD ENDED
DECEMBER 31, 2011

Audits Section – Gardena
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Maria Delgado
Audit Supervisor: Deborah Lee
Auditor: George Barbosa

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

October 28, 2013

John Caro, Administrator
Palos Verdes Health Care Center
26303 Western Avenue
Lomita, CA 90717

In the Matter of:

PROVIDER: PALOS VERDES HEALTH CARE CENTER
NATIONAL PROVIDER IDENTIFIER: 1104817071
FISCAL PERIOD ENDED: DECEMBER 31, 2011
CASE NUMBER: NF14-1211-097K-MB

Pursuant to the Office of Administrative Hearings and Appeals' Final Decision signed on November 1, 2012, the following revisions are made to the Medi-Cal audit report dated June 24, 2010.

SUMMARY OF REVISIONS

	COST	COST PER DAY
Audited Cost and Cost Per Day	$ 2,408,526	$ 149.58
Revision	91,006	5.65
Revised Cost and Cost Per Day	$ 2,499,532	$ 155.23

Enclosed are the revised schedules detailing the results of the recomputation.

A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount due the State or owed to the provider (including interest as prescribed by law) will be forwarded to the provider by the fiscal intermediary. Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PALOS VERDES HEALTH CARE CENTER

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

Provider NPI:
1104817071

OSHPD Facility No.:
206190614

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 105,537	$ 1,131,718	$ 70.28
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 306,243	$ 335,494	$ 20.84
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ 223,832	$ 234,397	$ 14.56
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 278,648	$ 312,431	$ 19.40
5	Property Taxes (Sch. 5, Ln. 105)	$ 8,200	$ 9,194	$ 0.57
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ 11,492	$ 11,926	$ 0.74
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ 50,640	$ 52,553	$ 3.26
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 181,435	$ 188,291	$ 11.69
10	Cost of Administration (Sch. 6, Ln. 105)	$ 292,699	$ 223,529	$ 13.88
11	Cost of Routine Service/Audited Total Costs	$ 2,408,526.00	$ 2,499,532	$ 155.23
12	Total Patient Days (Adj 13)	16,102	16,102	
13	Cost Per Patient Day (Cost Divided by Days)	$ 149.58	$ 155.23	
14	Overpayments (Adj 15)	$ 59	$ 59	
15	Medi-Cal Days (Adj 14)	12,792	12,792	
16	Medi-Cal Managed Care Days (Adj)		0	
	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	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PALOS VERDES HEALTH CARE CENTER

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

Provider NPI:
1104817071

OSHPD Facility No.:
206190614

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED 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:
PALOS VERDES HEALTH CARE CENTER

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

Provider NPI:
1104817071

OSHPD Facility No.:
206190614

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 50,669	$ 50,669			
160	Activities	63,866		$ 63,866		
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	1,017,183	50,669	63,866	1,131,718	*
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	$ 1,131,718	$ 50,669	$ 63,866	$ 1,131,718	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: PALOS VERDES HEALTH CARE CENTER
Provider NPI: 1104817071
OSHPD Facility Number: 206190614
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	$ 56,315	$ 56,315											
010	Housekeeping	74,497	720	$ 75,217										
060	Laundry and Linen	30,833	2,260	3,058	$ 36,152									
065	Dietary	144,918	5,759	7,791	0	$ 158,468								
155	Social Services	N/A	633	857	0	0	$ 1,491							
160	Activities	N/A	2,534	3,428	0	0	0	$ 5,962						
165	Administration	N/A	2,282	3,087	0	0	0	0		$ 5,369	$ 5,369			
166	Medical Records	39,236	1,512	2,045	0	0	0	0		42,793		$ 42,793		
170	Inservice Education - Nursing	5,917	806	1,091	0	0	0	0	$ 7,814					
	ANCILLARY SERVICES													
075	Patient Supplies		410	555	0	0	0	0	0	965	10	82	$ 1,058	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		2,995	4,052	0	0	0	0	0	7,046	431	3,433	10,910	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		0	0	0	0	0	0	0	0	0	0	0	
083	Speech Pathology		0	0	0	0	0	0	0	0	79	627	706	
085	Pharmacy		0	0	0	0	0	0	0	0	167	1,331	1,498	
090	Laboratory		0	0	0	0	0	0	0	0	9	73	83	
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	2	15	16	
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		35,662	48,249	36,152	158,468	1,491	5,962	7,814	293,797	4,648	37,048	335,494	*
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		741	1,003	0	0	0	0	0	1,745	23	185	1,952	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 351,716	$ 56,315	$ 75,217	$ 36,152	$ 158,468	$ 1,491	$ 5,962	$ 7,814	$ 303,554	$ 5,369	$ 42,793	$ 351,716	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
PALOS VERDES HEALTH CARE CENTER	1104817071	206190614	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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 89,680	$ 89,680											
010	Housekeeping	15,406	1,146	$ 16,552										
060	Laundry and Linen	12,755	3,600	673	$ 17,028									
065	Dietary	79,121	9,171	1,715	0	$ 90,007								
155	Social Services	1,010	1,009	189	0	0	$ 2,207							
160	Activities	4,431	4,035	754	0	0	0	$ 9,221						
165	Administration	N/A	3,634	679	0	0	0	0		$ 4,313	$ 4,313			
166	Medical Records	4,876	2,407	450	0	0	0	0		7,733		$ 7,733		
170	Inservice Education - Nursing	297	1,284	240	0	0	0	0	$ 1,821					
	ANCILLARY SERVICES													
075	Patient Supplies	0	653	122	0	0	0	0	0	776	8	15	$ 799	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	149,107	4,769	892	0	0	0	0	0	154,767	346	620	155,734	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
083	Speech Pathology	33,005	0	0	0	0	0	0	0	33,005	63	113	33,181	
085	Pharmacy	70,051	0	0	0	0	0	0	0	70,051	134	240	70,426	
090	Laboratory	3,866	0	0	0	0	0	0	0	3,866	7	13	3,887	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	764	0	0	0	0	0	0	0	764	1	3	768	
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	36,276	56,791	10,618	17,028	90,007	2,207	9,221	1,821	223,968	3,734	6,695	234,397	*
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	1,890	1,181	221	0	0	0	0	0	3,292	19	33	3,343	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 502,535	$ 89,680	$ 16,552	$ 17,028	$ 90,007	$ 2,207	$ 9,221	$ 1,821	$ 490,488	$ 4,313	$ 7,733	$ 502,535	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PALOS VERDES HEALTH CARE CENTER

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

Provider NPI:
1104817071

OSHPD Facility Number:
206190614

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 340,986	97%							
	Property Tax (line 40)	10,034	3%	$ 351,020						
005	Plant Operations and Maintenance			25,738	$ 25,738					
010	Housekeeping			4,158	329	$ 4,487				
060	Laundry and Linen			13,056	1,033	182	$ 14,272			
065	Dietary			33,264	2,632	465	0	$ 36,361		
155	Social Services			3,659	290	51	0	0	$ 4,000	
160	Activities			14,636	1,158	205	0	0	0	$ 15,999
165	Administration			13,181	1,043	184	0	0	0	0
166	Medical Records			8,732	691	122	0	0	0	0
170	Inservice Education - Nursing			4,657	368	65	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			2,370	188	33	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			17,297	1,369	242	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			205,988	16,299	2,878	14,272	36,361	4,000	15,999
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			4,283	339	60	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 351,020	100%	$ 351,020	$ 25,738	$ 4,487	$ 14,272	$ 36,361	$ 4,000	$ 15,999

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PALOS VERDES HEALTH CARE CENTER

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

Provider NPI:
1104817071

OSHPD Facility Number:
206190614

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 97% Of Total	Property Tax 3% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 340,986	97%								
	Property Tax (line 40)	10,034	3%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 14,408	$ 14,408					
166	Medical Records				9,545		$ 9,545				
170	Inservice Education - Nursing			$ 5,091							
	ANCILLARY SERVICES										
075	Patient Supplies			0	2,591	28	18	$ 2,637	$ 2,561	$ 75	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	18,908	1,156	766	20,829	20,234	595	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	0	0	0	0	0	0	
083	Speech Pathology			0	0	211	140	351	341	10	
085	Pharmacy			0	0	448	297	745	724	21	
090	Laboratory			0	0	25	16	41	40	1	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	5	3	8	8	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			5,091	300,887	12,474	8,263	321,624	312,431	9,194	*
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	4,681	62	41	4,785	4,648	137	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 351,020	100%	$ 5,091	$ 327,067	$ 14,408	$ 9,545	$ 351,020	$ 340,986	$ 10,034	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: PALOS VERDES HEALTH CARE CENTER
Provider NPI: 1104817071
OSHPD Facility Number: 206190614
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. 47% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 11% of Total	Quality Assur. Fees 40% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ -												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	258,193												
	Total Costs Allocable as Administration	258,193	47%											
167	CDPH Licensing Fees	13,776	3%											
168	Professional Liability Insurance	60,703	11%											
169	Quality Assurance Fees	217,490	40%											
174	Caregiver Training	0	0%											
	Total	550,162	100%						$ 550,162					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ 965	$ 776	$ 2,591	$ 4,332	1,058	$ 496	$ 26	$ 117	$ 418	$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	7,046	154,767	18,908	180,721	44,134	20,712	1,105	4,870	17,447	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology			0	0	33,005	0	33,005	8,060	3,783	202	889	3,186	0
085	Pharmacy			0	0	70,051	0	70,051	17,107	8,028	428	1,888	6,763	0
090	Laboratory			0	0	3,866	0	3,866	944	443	24	104	373	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	764	0	764	187	88	5	21	74	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			1,131,718	293,797	223,968	300,887	1,950,370	476,299	223,529	11,926	52,553	188,291	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	1,745	3,292	4,681	9,718	2,373	1,114	59	262	938	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 550,162		$ 1,131,718	$ 303,554	$ 490,488	$ 327,067	$ 2,252,827	$ 550,162					
	Total Administrative Costs							$ 550,162		$ 258,193	$ 13,776	$ 60,703	$ 217,490	$ -
	Unit Cost Multiplier							0.24420960						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 48,162	$ 12,047	$ 23,953	$ 84,162						
	TOTAL FACILITY COSTS							$ 2,887,151						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: PALOS VERDES HEALTH CARE CENTER
Provider NPI: 1104817071
OSHPD Facility Number: 206190614
Fiscal Period: JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Rev 2)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	619									
010	Housekeeping	100	100								
060	Laundry and Linen	314	314	314							
065	Dietary	800	800	800							
155	Social Services	88	88	88							
160	Activities	352	352	352							
165	Administration	317	317	317							
166	Medical Records	210	210	210							
170	Inservice Education - Nursing	112	112	112							
	ANCILLARY SERVICES										
075	Patient Supplies	57	57	57						4,332	4,332
077	Specialized Support Surfaces									0	0
080	Physical Therapy	416	416	416						180,721	180,721
081	Respiratory Therapy									0	0
082	Occupational Therapy									0	0
083	Speech Pathology									33,005	33,005
085	Pharmacy									70,051	70,051
090	Laboratory									3,866	3,866
095	Home Health Services									0	0
100	Other Ancillary Services									764	764
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	4,954	4,954	4,954	80,410	43,588	1,053,459	1,053,459	1,053,459	1,950,370	1,950,370
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	103	103	103						9,718	9,718
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	8,442	7,823	7,723	80,410	43,588	1,053,459	1,053,459	1,053,459	2,252,827	2,252,827
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 50,669	$ 63,866			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.048097743	0.060625046			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 56,315	$ 75,217	$ 36,152	$ 158,468	$ 1,491	$ 5,962	$ 7,814	$ 5,369	$ 42,793
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		7.19864502	9.73933245	0.44958991	3.63559654	0.00141490	0.00565961	0.00741752	0.00238338	0.01899523
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 89,680	$ 16,552	$ 17,028	$ 90,007	$ 2,207	$ 9,221	$ 1,821	$ 4,313	$ 7,733
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.46363288	2.14325564	0.21175927	2.06493785	0.00209539	0.00875271	0.00172856	0.00191465	0.00343277
	TOTAL CAPITAL COSTS - SCH. 5	$ 351,020	$ 25,738	$ 4,487	$ 14,272	$ 36,361	$ 4,000	$ 15,999	$ 5,091	$ 14,408	$ 9,545
	UNIT COST MULTIPLIER (CAPITAL COSTS)	41.58019427	3.29006011	0.58099514	0.17748654	0.83419748	0.00379674	0.01518696	0.00483222	0.00639554	0.00423679

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALOS VERDES HEALTH CARE CENTER

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

Provider NPI:
1104817071

OSHPD Facility Number:
206190614

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT ADJUSTMENTS 8A-1	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 44,339	$ 0	$ 44,339	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,058	2,918	11,976	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	89,680	0	89,680	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 143,077	$ 2,918	$ 145,995	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 58,514	$ 0	$ 58,514	(Sch 3)
010	.20-.39	Fringe Benefits	6300	12,131	3,852	15,983	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	15,406	0	15,406	(Sch 4)
010		Housekeeping - Total	6300	$ 86,051	$ 3,852	$ 89,903	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	0	0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	340,986	0	340,986	(Sch 5)
040		Property Taxes	7300	10,034	0	10,034	(Sch 5)
045		Property Insurance	7400	0	0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	$ 0	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 580,148	$ 6,770	$ 586,918	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 25,352	$ 0	$ 25,352	(Sch 3)
060	.20-.39	Fringe Benefits	6400	3,812	1,669	5,481	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	12,755	0	12,755	(Sch 4)
060		Laundry and Linen - Total	6400	$ 41,919	$ 1,669	$ 43,588	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 114,399	$ 0	$ 114,399	(Sch 3)
065	.20-.39	Fringe Benefits	6500	22,988	7,531	30,519	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	79,121	0	79,121	(Sch 4)
065		Dietary - Total	6500	$ 216,508	$ 7,531	$ 224,039	
070		Provision for Bad Debts	7700	$	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	0	0	0	(Sch 4)
075		Patient Supplies - Total	8100	$ 0	$ 0	$ 0	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALOS VERDES HEALTH CARE CENTER

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

Provider NPI:
1104817071

OSHPD Facility Number:
206190614

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT ADJUSTMENTS 8A-1	AS REVISED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	149,107	0	149,107	(Sch 4)
080		Physical Therapy - Total	8200	$ 149,107	$ 0	$ 149,107	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$ 0	$ 0	$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	$ 0	$ 0	$ 0	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	33,005	0	33,005	(Sch 4)
083		Speech Pathology - Total	8280	$ 33,005	$ 0	$ 33,005	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	70,051	0	70,051	(Sch 4)
085		Pharmacy - Total	8300	$ 70,051	$ 0	$ 70,051	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	3,866	0	3,866	(Sch 4)
090		Laboratory - Total	8400	$ 3,866	$ 0	$ 3,866	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	764	0	764	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 764	$ 0	$ 764	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALOS VERDES HEALTH CARE CENTER

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

Provider NPI:
1104817071

OSHPD Facility Number:
206190614

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT ADJUSTMENTS 8A-1	AS REVISED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 256,793	$ 0	$ 256,793	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 800,388	$ 0	$ 800,388	(Sch 2)
105	.20-.39	Fringe Benefits	6110	155,808	60,987	216,795	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	36,276	0	36,276	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 992,472	$ 60,987	$ 1,053,459	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$ 0	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$ 0	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALOS VERDES HEALTH CARE CENTER

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

Provider NPI:
1104817071

OSHPD Facility Number:
206190614

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT ADJUSTMENTS 8A-1	AS REVISED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$ 0	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$ 0	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,890	0	1,890	(Sch 4)
140		Beauty and Barber - Total	8900	$ 1,890	$ 0	$ 1,890	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 994,362	$ 60,987	$ 1,055,349	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 38,723	$ 0	$ 38,723	(Sch 2)
155	.20-.39	Fringe Benefits	6600	9,397	2,549	11,946	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,010	0	1,010	(Sch 4)
155		Social Services - Total	6600	$ 49,130	$ 2,549	$ 51,679	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALOS VERDES HEALTH CARE CENTER

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

Provider NPI:
1104817071

OSHPD Facility Number:
206190614

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT ADJUSTMENTS 8A-1	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 43,218	$ 0	$ 43,218	(Sch 2)
160	.20-.39	Fringe Benefits	6700	7,803	12,845	20,648	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,431	0	4,431	(Sch 4)
160		Activities - Total	6700	$ 55,452	$ 12,845	$ 68,297	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 129,064	$ 0	$ 129,064	(Sch 6)
165	.20-.39	Fringe Benefits	6900	128,065	(92,672)	35,393	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	93,736	0	93,736	(Sch 6)
165		Administration - Total	6900	$ 350,865	$ (92,672)	$ 258,193	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 33,515	$ 0	$ 33,515	(Sch 3)
166	.20-.39	Fringe Benefits	6900	5,721	0	5,721	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,876	0	4,876	(Sch 4)
166		Medical Records - Total	6900	$ 44,112	$ 0	$ 44,112	
167		CDPH Licensing Fees	6900	$ 13,776	$ 0	$ 13,776	(Sch 6)
168		Professional Liability Insurance	6900	$ 60,703	$ 0	$ 60,703	(Sch 6)
169		Quality Assurance Fees	6900	$ 217,490	$ 0	$ 217,490	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 4,888	$ 0	$ 4,888	(Sch 3)
170	.20-.39	Fringe Benefits	6800	708	321	1,029	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	297	0	297	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 5,893	$ 321	$ 6,214	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 797,421	$ (76,957)	$ 720,464	
200		**Total**		**$ 2,887,151**	**$ 0**	**$ 2,887,151**	

210	0.24	Total Facility Group Health Insurance *	6900			$ 0

* For informational purposes only, this amount is included in various cost centers above.

Provider Name: PALOS VERDES HEALTH CARE CENTER

Provider NPI: 1104817071

OSHPD Facility Number: 206190614

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

Line No.	Sub No.		TOTAL ADJ (Page 1)	REVISION 1	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	2,918	2,918							
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	0								
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	3,852	3,852							
010	3	Housekeeping - Agency Staff	0								
010	4	Housekeeping - Other - Nonlabor	0								
015	4	Depreciation: Buildings and Improvements	0								
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	0								
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	0								
040	4	Property Taxes	0								
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	1,669	1,669							
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	7,531	7,531							
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	0								
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	0								
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	0								
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	0								
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								

Provider Name: PALOS VERDES HEALTH CARE CENTER

Provider NPI: 1104817071

OSHPD Facility Number: 206190614

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

Line No.	Sub No.		TOTAL ADJ (Page 1)	REVISION 1	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	60,987	60,987							
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	0								
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								

Provider Name: PALOS VERDES HEALTH CARE CENTER

Provider NPI: 1104817071

OSHPD Facility Number: 206190614

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

Line No.	Sub No.		TOTAL ADJ (Page 1)	REVISION 1	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	2,549	2,549							
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	12,845	12,845							
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	(92,672)	(92,672)							
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	0								
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	321	321							
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								

Provider Name: PALOS VERDES HEALTH CARE CENTER

Provider NPI: 1104817071

OSHPD Facility Number: 206190614

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

Line No.	Sub No.		TOTAL ADJ (Page 1)	REVISION 1	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$0 (To Sch 8)	0	0	0	0	0	0	0	0

Provider Name	Fiscal Period	Provider NPI	Revisions
PALOS VERDES HEALTH CARE CENTER	JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1104817071	2

Report References										
	Cost Report			Revised Audit Report						
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Appeal Revisions	As Audited	Increase (Decrease)	As Revised
							REVISION TO AUDITED COSTS			
1	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefit	$9,058	$2,918	$11,976
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	12,131	3,852	15,983
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	3,812	1,669	5,481
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	22,988	7,531	30,519
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	155,808	60,987	216,795
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	9,397	2,549	11,946
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	7,803	12,845	20,648
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	708	321	1,029
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	128,065	(92,672)	35,393
							APPEAL FINDING FOR ADJUSTMENT NO. 4 ON THE AUDIT REPORT			
							(Source: Report of Findings dated October 16, 2013, Issue No. 1			
							(Case No.: NF14-1211-097K-DG)			

Provider Name	Fiscal Period	Provider NPI	Revisions
PALOS VERDES HEALTH CARE CENTER	JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1104817071	2

Report References										
	Cost Report			Revised Audit Repor						
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Appeal Revisions	As Audited	Increase (Decrease)	As Revised
							REVISION TO AUDITED STATISTICS			
2	10.7	145	0	7	145		Other Nonreimbursable (Square Feet)	916	(916)	0
							Total - Square Fee	9,358	(916)	8,442
							Total - Square Fee	8,739	(916)	7,823
							Total - Square Fee	8,639	(916)	7,723
							APPEAL FINDING FOR ADJUSTMENT NO. 12 ON THE AUDIT REPORT.			
							(Source: Report of Findings dated October 16, 2013, Issue No. 5)			
							(Case No.: NF14-1211-097K-DG)			