

**REPORT  
ON THE  
RATE SETTING AUDIT**

**VALE HEALTH CARE CENTER  
SAN PABLO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1932172491**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick  
Audit Supervisor: Kelly Ostrom  
Auditor: Douglas Evans, Kristen Bone, Valentina Lukovtseva, Phil Perrone**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 27, 2013

Trish Kelly  
Vice President of Reimbursement  
Fundamental Administrative Services, LLC  
920 Ridgebrook Road  
Sparks, MD 21152

VALE HEALTH CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1932172491  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs, patient days, and use of share of cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$120,068, which resulted from Medi-Cal overpayments

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

Trish Kelly  
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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—Sacramento at (916) 650-6994.

**Original Signed By**

Robert G. Kwick, Chief  
Audits Section—Sacramento  
Financial Audits Branch

Certified

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

Provider Name:  
VALE HEALTH CARE CENTER

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

Provider NPI:  
1932172491

OSHPD Facility No.:  
206073644

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 7,944,524	\$ 116.30
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,731,116	\$ 25.34
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,266,484	\$ 18.54
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,155,753	\$ 16.92
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 114,088	\$ 1.67
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 44,060	\$ 0.64
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 18,435	\$ 0.27
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 757,711	\$ 11.09
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,359,198	\$ 19.90
11	Cost of Routine Service/Audited Total Costs	\$ 14,943,985.00	\$ 14,391,370	\$ 210.67
12	Total Patient Days (Adj 14 )	68,317	68,313	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 218.74	\$ 210.67	
14	Overpayments (Adj 16 - 24 )	\$ 0	\$ 120,068	
15	Medi-Cal Days (Adj 15 )	53,992	52,247	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
VALE HEALTH CARE CENTER

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

**Provider NPI:**  
1932172491

**OSHPD Facility No.:**  
206073644

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
<b>TRANSITIONAL INPATIENT CARE</b>				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj )		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj )		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj )	\$	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 22,065	
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:  
VALE HEALTH CARE CENTER

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

Provider NPI:  
1932172491

OSHPD Facility No.:  
206073644

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 146,292	\$ 146,292		
160	Activities	232,391		\$ 232,391	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	7,820	0	0	7,820
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	349,378	0	0	349,378
081	Respiratory Therapy	1,181	0	0	1,181
082	Occupational Therapy	385,334	0	0	385,334
083	Speech Pathology	42,514	0	0	42,514
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	926	0	0	926
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	7,566,666	145,973	231,885	7,944,524 *
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	17,166	319	506	17,991 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 8,749,668</b>	<b>\$ 146,292</b>	<b>\$ 232,391</b>	<b>\$ 8,749,668</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
VALE HEALTH CARE CENTER

Provider NPI:  
1932172491

OSHPD Facility Number:  
206073644

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 100,623	\$ 100,623										
010	Housekeeping	541,240	1,323	\$ 542,563									
060	Laundry and Linen	264,407	2,527	13,808	\$ 280,742								
065	Dietary	709,904	15,520	84,800	0	\$ 810,225							
155	Social Services	N/A	712	3,891	0	0	\$ 4,604						
160	Activities	N/A	1,540	8,414	0	0	0	\$ 9,954					
165	Administration	N/A	4,513	24,656	0	0	0	0		\$ 29,168	\$ 29,168		
166	Medical Records	88,742	2,046	11,178	0	0	0	0		101,966		\$ 101,966	
170	Inservice Education - Nursing	111,789	0	0	0	0	0	0	\$ 111,789				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		3,996	21,831	0	0	0	0	0	25,827	351	1,228	\$ 27,405
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	210	732	942
080	Physical Therapy		2,632	14,379	0	0	0	0	0	17,010	1,653	5,779	24,443
081	Respiratory Therapy		0	0	0	0	0	0	0	0	64	223	286
082	Occupational Therapy		751	4,102	0	0	0	0	0	4,852	1,425	4,982	11,260
083	Speech Pathology		377	2,058	0	0	0	0	0	2,435	428	1,496	4,359
085	Pharmacy		1,493	8,158	0	0	0	0	0	9,652	840	2,935	13,426
090	Laboratory		0	0	0	0	0	0	0	0	66	232	298
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	71	248	319
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		62,964	344,024	280,742	810,225	4,594	9,932	111,546	1,624,026	23,820	83,270	1,731,116
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	10	22	243	275	37	128	439
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		231	1,262	0	0	0	0	0	1,493	18	62	1,572
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	186	652	838
	<b>TOTAL</b>	<b>\$ 1,816,705</b>	<b>\$ 100,623</b>	<b>\$ 542,563</b>	<b>\$ 280,742</b>	<b>\$ 810,225</b>	<b>\$ 4,604</b>	<b>\$ 9,954</b>	<b>\$ 111,789</b>	<b>\$ 1,685,570</b>	<b>\$ 29,168</b>	<b>\$ 101,966</b>	<b>\$ 1,816,705</b>

\* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR**

Provider Name:  
VALE HEALTH CARE CENTER

Provider NPI:  
1932172491

OSHPD Facility Number:  
206073644

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
	<b>GENERAL SERVICES</b>												
005	Plant Operations and Maintenance	\$ 364,811	\$ 364,811										
010	Housekeeping	32,112	4,795	\$ 36,907									
060	Laundry and Linen	29,095	9,162	939	\$ 39,196								
065	Dietary	559,649	56,269	5,768	0	\$ 621,686							
155	Social Services	7,751	2,582	265	0	0	\$ 10,598						
160	Activities	15,063	5,583	572	0	0	0	\$ 21,218					
165	Administration	N/A	16,360	1,677	0	0	0	0		\$ 18,037	\$ 18,037		
166	Medical Records	2,457	7,417	760	0	0	0	0		10,635		\$ 10,635	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
	<b>ANCILLARY SERVICES</b>												
075	Patient Supplies	70,092	14,486	1,485	0	0	0	0	0	86,063	217	128	\$ 86,408
077	Specialized Support Surfaces	105,588	0	0	0	0	0	0	0	105,588	130	76	105,794
080	Physical Therapy	418,581	9,541	978	0	0	0	0	0	429,100	1,022	603	430,725
081	Respiratory Therapy	30,920	0	0	0	0	0	0	0	30,920	39	23	30,983
082	Occupational Therapy	314,304	2,722	279	0	0	0	0	0	317,305	881	520	318,706
083	Speech Pathology	163,846	1,366	140	0	0	0	0	0	165,352	265	156	165,773
085	Pharmacy	386,087	5,414	555	0	0	0	0	0	392,056	519	306	392,881
090	Laboratory	33,438	0	0	0	0	0	0	0	33,438	41	24	33,503
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	34,848	0	0	0	0	0	0	0	34,848	44	26	34,918
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>												
105	Skilled Nursing Care	298,761	228,276	23,402	39,196	621,686	10,575	21,172	0	1,243,069	14,730	8,685	1,266,484 *
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	23	46	0	69	23	13	105 *
	<b>NONREIMBURSABLE</b>												
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	3,156	837	86	0	0	0	0	0	4,079	11	6	4,097
145	Other Nonreimbursable	93,975	0	0	0	0	0	0	0	93,975	115	68	94,158
	<b>TOTAL</b>	\$ 2,964,534	\$ 364,811	\$ 36,907	\$ 39,196	\$ 621,686	\$ 10,598	\$ 21,218	\$ -	\$ 2,935,862	\$ 18,037	\$ 10,635	\$ 2,964,534

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
VALE HEALTH CARE CENTER

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

Provider NPI:  
1932172491

OSHPD Facility Number:  
206073644

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 1,295,129	91%							
	Property Tax (line 40)	127,846	9%	\$ 1,422,975						
005	Plant Operations and Maintenance			31,375	\$ 31,375					
010	Housekeeping			18,293	412	\$ 18,705				
060	Laundry and Linen			34,950	788	476	\$ 36,214			
065	Dietary			214,642	4,839	2,924	0	\$ 222,405		
155	Social Services			9,850	222	134	0	0	\$ 10,206	
160	Activities			21,297	480	290	0	0	0	\$ 22,067
165	Administration			62,408	1,407	850	0	0	0	0
166	Medical Records			28,294	638	385	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			55,258	1,246	753	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			36,395	821	496	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			10,382	234	141	0	0	0	0
083	Speech Pathology			5,210	117	71	0	0	0	0
085	Pharmacy			20,650	466	281	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			870,777	19,632	11,860	36,214	222,405	10,184	22,019
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	22	48
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,195	72	44	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,422,975</b>	<b>100%</b>	<b>\$ 1,422,975</b>	<b>\$ 31,375</b>	<b>\$ 18,705</b>	<b>\$ 36,214</b>	<b>\$ 222,405</b>	<b>\$ 10,206</b>	<b>\$ 22,067</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
VALE HEALTH CARE CENTER

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

Provider NPI:  
1932172491

OSHPD Facility Number:  
206073644

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 91% Of Total	Property Tax 9% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 1,295,129	91%							
	Property Tax (line 40)	127,846	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 64,665	\$ 64,665				
166	Medical Records				29,318		\$ 29,318			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	57,256	778	353	\$ 58,388	\$ 53,142	\$ 5,246
077	Specialized Support Surfaces			0	0	464	211	675	614	61
080	Physical Therapy			0	37,711	3,665	1,662	43,038	39,171	3,867
081	Respiratory Therapy			0	0	141	64	205	187	18
082	Occupational Therapy			0	10,758	3,160	1,432	15,350	13,971	1,379
083	Speech Pathology			0	5,399	949	430	6,778	6,169	609
085	Pharmacy			0	21,397	1,861	844	24,102	21,937	2,165
090	Laboratory			0	0	147	67	214	195	19
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	157	71	229	208	21
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	1,193,091	52,808	23,942	1,269,841	1,155,753	114,088
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	70	81	37	188	171	17
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,310	39	18	3,367	3,064	302
145	Other Nonreimbursable			0	0	413	187	601	547	54
	<b>TOTAL</b>	\$ 1,422,975	100%	\$ -	\$ 1,328,993	\$ 64,665	\$ 29,318	\$ 1,422,975	\$ 1,295,129	\$ 127,846

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
VALE HEALTH CARE CENTER

Provider NPI:  
1932172491

OSHPD Facility Number:  
206073644

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. 62% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 1% of Total	Quality Assur. Fees 35% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 56,433												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,607,942												
	Total Costs Allocable as Administration	1,664,375	62%											
167	CDPH Licensing Fees	53,953	2%											
168	Professional Liability Insurance	22,574	1%											
169	Quality Assurance Fees	927,838	35%											
174	Caregiver Training	0	0%											
	Total	2,668,740	100%						\$ 2,668,740					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 7,820	\$ 25,827	\$ 86,063	\$ 57,256	\$ 176,966	32,127	\$ 20,036	\$ 650	\$ 272	\$ 11,170	\$ -
077	Specialized Support Surfaces			0	0	105,588	0	105,588	19,169	11,955	388	162	6,664	0
080	Physical Therapy			349,378	17,010	429,100	37,711	833,200	151,264	94,337	3,058	1,279	52,590	0
081	Respiratory Therapy			1,181	0	30,920	0	32,101	5,828	3,635	118	49	2,026	0
082	Occupational Therapy			385,334	4,852	317,305	10,758	718,249	130,395	81,322	2,636	1,103	45,334	0
083	Speech Pathology			42,514	2,435	165,352	5,399	215,700	39,159	24,422	792	331	13,614	0
085	Pharmacy			0	9,652	392,056	21,397	423,104	76,813	47,905	1,553	650	26,705	0
090	Laboratory			0	0	33,438	0	33,438	6,071	3,786	123	51	2,111	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			926	0	34,848	0	35,774	6,495	4,050	131	55	2,258	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
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			7,944,524	1,624,026	1,243,069	1,193,091	12,004,710	2,179,405	1,359,198	44,060	18,435	757,711	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			17,991	275	69	70	18,405	3,341	2,084	68	28	1,162	0*
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,493	4,079	3,310	8,882	1,613	1,006	33	14	561	0
145	Other Nonreimbursable			0	0	93,975	0	93,975	17,061	10,640	345	144	5,931	0
	<b>SUBTOTAL</b>	\$ 2,668,740		\$ 8,749,668	\$ 1,685,570	\$ 2,935,862	\$ 1,328,993	\$ 14,700,093	\$ 2,668,740					
	Total Administrative Costs							\$ 2,668,740		\$ 1,664,375	\$ 53,953	\$ 22,574	\$ 927,838	\$ -
	Unit Cost Multiplier							0.18154579						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 131,135	\$ 28,672	\$ 93,982	\$ 253,789							
	<b>TOTAL FACILITY COSTS</b>							\$ 17,622,622						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
VALE HEALTH CARE CENTER

Provider NPI:  
1932172491

OSHPD Facility Number:  
206073644

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 13 )	Plant Ops (SQ FT) 5 (Adj 13 )	Hskpng (SQ FT) 10 (Adj 13 )	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	825									
010	Housekeeping	481	481								
060	Laundry and Linen	919	919	919							
065	Dietary	5,644	5,644	5,644							
155	Social Services	259	259	259							
160	Activities	560	560	560							
165	Administration	1,641	1,641	1,641							
166	Medical Records	744	744	744							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	1,453	1,453	1,453						176,966	176,966
077	Specialized Support Surfaces									105,588	105,588
080	Physical Therapy	957	957	957						833,200	833,200
081	Respiratory Therapy									32,101	32,101
082	Occupational Therapy	273	273	273						718,249	718,249
083	Speech Pathology	137	137	137						215,700	215,700
085	Pharmacy	543	543	543						423,104	423,104
090	Laboratory									33,438	33,438
095	Home Health Services									0	0
100	Other Ancillary Services									35,774	35,774
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	22,897	22,897	22,897	673,670	202,101	7,865,427	7,865,427	7,865,427	12,004,710	12,004,710
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						17,166	17,166	17,166	18,405	18,405
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	84	84	84						8,882	8,882
145	Other Nonreimbursable									93,975	93,975
	<b>TOTAL STATISTICS</b>	<b>37,417</b>	<b>36,592</b>	<b>36,111</b>	<b>673,670</b>	<b>202,101</b>	<b>7,882,593</b>	<b>7,882,593</b>	<b>7,882,593</b>	<b>14,700,093</b>	<b>14,700,093</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 146,292	\$ 232,391			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.018558868	0.029481542			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 100,623	\$ 542,563	\$ 280,742	\$ 810,225	\$ 4,604	\$ 9,954	\$ 111,789	\$ 29,168	\$ 101,966
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		2.74986336	15.02485903	0.41673515	4.00900804	0.00058403	0.00126276	0.01418176	0.00198423	0.00693645
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 364,811	\$ 36,907	\$ 39,196	\$ 621,686	\$ 10,598	\$ 21,218	\$ -	\$ 18,037	\$ 10,635
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		9.96969283	1.02205484	0.05818341	3.07611751	0.00134446	0.00269180	0.00000000	0.00122703	0.00072346
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 1,422,975	\$ 31,375	\$ 18,705	\$ 36,214	\$ 222,405	\$ 10,206	\$ 22,067	\$ -	\$ 64,665	\$ 29,318
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	38.03017345	0.85742493	0.51798440	0.05375589	1.10046516	0.00129476	0.00279948	0.00000000	0.00439892	0.00199439

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VALE HEALTH CARE CENTER

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

Provider NPI:  
1932172491

OSHPD Facility Number:  
206073644

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	\$ 78,067	\$ 0	\$ 78,067	(Sch 3)
005	.20-.39	Fringe Benefits	6200	22,556	0	22,556	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	364,811	0	364,811	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 465,434	\$ 0	\$ 465,434	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 396,346	\$ (4,000)	\$ 392,346	(Sch 3)
010	.20-.39	Fringe Benefits	6300	148,894	0	148,894	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	32,112	0	32,112	(Sch 4)
010		Housekeeping - Total	6300	\$ 577,352	\$ (4,000)	\$ 573,352	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ (31)	\$ 233	\$ 202	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	66,227	0	66,227	(Sch 5)
025		Depreciation: Equipment	7140	47,040	1,022	48,062	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	1,175,245	5,393	1,180,638	(Sch 5)
040		Property Taxes	7300	127,846	0	127,846	(Sch 5)
045		Property Insurance	7400	56,433	0	56,433	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 2,515,546	\$ 2,648	\$ 2,518,194	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 194,862	\$ 0	\$ 194,862	(Sch 3)
060	.20-.39	Fringe Benefits	6400	69,545	0	69,545	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	29,095	0	29,095	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 293,502	\$ 0	\$ 293,502	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 540,412	\$ 0	\$ 540,412	(Sch 3)
065	.20-.39	Fringe Benefits	6500	169,492	0	169,492	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	559,649	0	559,649	(Sch 4)
065		Dietary - Total	6500	\$ 1,269,553	\$ 0	\$ 1,269,553	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 6,830	\$ 6,830	(Sch 2)
075	.20-.39	Fringe Benefits	8100		990	990	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	70,092	0	70,092	(Sch 4)
075		Patient Supplies - Total	8100	\$ 70,092	\$ 7,820	\$ 77,912	
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	94,863	10,725	105,588	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 94,863	\$ 10,725	\$ 105,588	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VALE HEALTH CARE CENTER

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

Provider NPI:  
1932172491

OSHPD Facility Number:  
206073644

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	\$ 259,497	\$ 0	\$ 259,497	(Sch 2)
080	.20-.39	Fringe Benefits	8200	89,881	0	89,881	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	418,581	0	418,581	(Sch 4)
080		Physical Therapy - Total	8200	\$ 767,959	\$ 0	\$ 767,959	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 635	\$ 477	\$ 1,112	(Sch 2)
081	.20-.39	Fringe Benefits	8220		69	69	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	30,920	0	30,920	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 31,555	\$ 546	\$ 32,101	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 295,887	\$ (400)	\$ 295,487	(Sch 2)
082	.20-.39	Fringe Benefits	8250	89,847	0	89,847	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	314,304	0	314,304	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 700,038	\$ (400)	\$ 699,638	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 34,427	\$ 0	\$ 34,427	(Sch 2)
083	.20-.39	Fringe Benefits	8280	8,087	0	8,087	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	163,846	0	163,846	(Sch 4)
083		Speech Pathology - Total	8280	\$ 206,360	\$ 0	\$ 206,360	
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	386,087	0	386,087	(Sch 4)
085		Pharmacy - Total	8300	\$ 386,087	\$ 0	\$ 386,087	
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	33,438	0	33,438	(Sch 4)
090		Laboratory - Total	8400	\$ 33,438	\$ 0	\$ 33,438	
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	\$	\$ 809	\$ 809	(Sch 2)
100	.20-.39	Fringe Benefits	8900		117	117	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	31,692	3,156	34,848	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 31,692	\$ 4,082	\$ 35,774	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VALE HEALTH CARE CENTER

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

Provider NPI:  
1932172491

OSHPD Facility Number:  
206073644

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		\$ 2,322,084	\$ 22,773	\$ 2,344,857	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 5,643,933	\$ (19,022)	\$ 5,624,911	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,944,513	(2,758)	1,941,755	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	298,968	(207)	298,761	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 7,887,414	\$ (21,987)	\$ 7,865,427	
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:  
VALE HEALTH CARE CENTER

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

Provider NPI:  
1932172491

OSHPD Facility Number:  
206073644

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	\$	\$ 1,540	\$ 1,540
135	.20-.39	Fringe Benefits	6190		223	223
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190	15,403	0	15,403
135		Other Routine Services - Total	6190	\$ 15,403	\$ 1,763	\$ 17,166 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	3,156	0	3,156 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,156	\$ 0	\$ 3,156
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	93,975	0	93,975 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 93,975	\$ 0	\$ 93,975
146		<b>Subtotal 105 - 145</b>		\$ 7,999,948	\$ (20,224)	\$ 7,979,724
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 112,310	\$ 0	\$ 112,310 (Sch 2)
155	.20-.39	Fringe Benefits	6600	33,982	0	33,982 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	7,751	0	7,751 (Sch 4)
155		Social Services - Total	6600	\$ 154,043	\$ 0	\$ 154,043

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VALE HEALTH CARE CENTER

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

Provider NPI:  
1932172491

OSHPD Facility Number:  
206073644

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	\$ 176,016	\$ (340)	\$ 175,676	(Sch 2)
160	.20-.39	Fringe Benefits	6700	56,715	0	56,715	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	15,063	0	15,063	(Sch 4)
160		Activities - Total	6700	\$ 247,794	\$ (340)	\$ 247,454	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 329,671	\$ 0	\$ 329,671	(Sch 6)
165	.20-.39	Fringe Benefits	6900	189,525	0	189,525	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,628,223	(539,477)	1,088,746	(Sch 6)
165		Administration - Total	6900	\$ 2,147,419	\$ (539,477)	\$ 1,607,942	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 83,567	\$ 0	\$ 83,567	(Sch 3)
166	.20-.39	Fringe Benefits	6900	5,175	0	5,175	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,457	0	2,457	(Sch 4)
166		Medical Records - Total	6900	\$ 91,199	\$ 0	\$ 91,199	
167		CDPH Licensing Fees	6900	\$ (4,831)	\$ 58,784	\$ 53,953	(Sch 6)
168		Professional Liability Insurance	6900	\$ 22,574	\$ 0	\$ 22,574	(Sch 6)
169		Quality Assurance Fees	6900	\$ 927,838	\$ 0	\$ 927,838	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 84,591	\$ 0	\$ 84,591	(Sch 3)
170	.20-.39	Fringe Benefits	6800	27,198	0	27,198	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 111,789	\$ 0	\$ 111,789	
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	
		<b>Subtotal 155 - 174</b>		\$ 3,697,825	\$ (481,033)	\$ 3,216,792	
200		<b>Total</b>		\$ 18,098,458	\$ (475,836)	\$ 17,622,622	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 990,876	
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\* For informational purposes only, this amount is included in various cost centers above.















Provider Name:  
VALE HEALTH CARE CENTER

Provider NPI:  
1932172491

OSHPD Facility Number:  
206073644

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

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ				
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>(1,708)</u>	<u>(150,850)</u>	<u>(298,788)</u>	<u>(19,750)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
VALE HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1932172491		24
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<b><u>MEMORANDUM ADJUSTMENT</u></b>												
1A	Not Reported			8	210	4	Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$990,876	\$990,876

Provider Name							Fiscal Period	Provider NPI	Adjustments		
VALE HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1932172491	24		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
1B	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	(\$31)	\$233	\$202	
	10.5	025	4	8A-1	025	4	Depreciation - Equipmen	47,040	1,022	48,062	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo To reverse provider's depreciation adjustment 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	1,628,223	(\$1,255)	1,626,968 *	
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$1,175,245	\$606	\$1,175,851 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify Casamba software cost for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W&I Code 14126.023	* 1,626,968	(606)	1,626,362 *	
3	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$1,175,851	\$773	\$1,176,624 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify DocuTech software cost for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W&I Code 14126.023	* 1,626,362	(773)	1,625,589 *	
4	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$1,176,624	\$4,014	\$1,180,638	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify MDI Achieve software cost for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W&I Code 14126.023	* 1,625,589	(4,014)	1,621,575 *	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
VALE HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1932172491		24	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
5	10.5	075	1	8A-1	075	1	Patient Supplies - Salaries and Wages	\$0	\$6,830	\$6,830	
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	0	990	990	
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces	94,863	10,725	105,588	
	10.5	081	1	8A-1	081	1	Respiratory Therapy - Salaries and Wages	635	477	1,112	
	10.5	081	2	8A-1	081	2	Respiratory Therapy - Fringe Benefits	0	69	69	
	10.5	100	1	8A-1	100	1	Other Ancillary Services - Salaries and Wages	0	809	809	
	10.5	100	2	8A-1	100	2	Other Ancillary Services - Fringe Benefits	0	117	117	
	10.5	135	1	8A-1	135	1	Other Routine Services - Salaries and Wages	0	1,540	1,540	
	10.5	135	2	8A-1	135	2	Other Routine Services - Fringe Benefits	0	223	223	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	5,643,933	(19,022)	5,624,911	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	1,944,513	(2,758)	1,941,755	
							To reclassify central supplies wages and benefits to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2302.4, 2302.8, and 2306				
6	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$31,692	\$3,156	\$34,848	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,621,575	(3,156)	1,618,419 *	
							To adjust the provider's reclassification of Beauty and Barber costs to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,618,419	(\$58,784)	\$1,559,635 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	(4,831)	58,784	53,953	
							To reclassify CDPH Licensing Fees 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				

Provider Name							Fiscal Period	Provider NPI	Adjustments	
VALE HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1932172491	24	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>										
8	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	\$396,346	(\$4,000)	\$392,346
	10.5	082	1	8A-1	082	1	Occupational Therapy - Salaries and Wages	295,887	(400)	295,487
	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages	176,016	(340)	175,676
							To eliminate commission expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
9	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$298,968	(\$207)	\$298,761
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,559,635	(1,501)	1,558,134 *
							To eliminate meals and entertainment expense due to insufficient documentation. 42 CFR 413.20, 413.24, and 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2105, 2300, and 2304			
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,558,134		
							To adjust reported home office costs to agree with the Fundamental Administrative Services, LLC 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		(\$150,850)	
11							To adjust reported home office costs to agree with the Mariner 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		(298,788)	
12							To eliminate excess Medical Director expenses due to insufficient documentation that the expenses are necessary, reasonable, common in the industry, and prudent. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(19,750) (\$469,388)	\$1,088,746

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
VALE HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1932172491		24
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>											
13	10.7	005	2,3	7	005	N/A	Plant Operations and Maintenance	825	(825)	0	
	10.7	010	3	7	010	N/A	Housekeeping	481	(481)	0	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	1,453	1,453	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	543	543	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	21,365	1,532	22,897	
	10.7	165	1,2,3	7	165	N/A	Administration	654	987	1,641	
	10.7	175	1	7	N/A	N/A	Total Statistics Capital	32,902	4,515	37,417	
	10.7	175	2	7	N/A	N/A	Total Statistics Plant Operations	32,902	3,690	36,592	
	10.7	175	3	7	N/A	N/A	Total Statistics Housekeeping	32,902	3,209	36,111	
To include square feet statistics to agree with the filed Medicare cost report and for compliance with AB1629 requirements. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14126.023 / CCR Title 22, Section 97019											

Provider Name							Fiscal Period	Provider NPI	Adjustments		
VALE HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1932172491	24		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>											
14	4.1	70	1	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	68,317	(4)	68,313	
15	4.1	70	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through June 30, 2012 Report Date: August 29, 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	53,992	(1,745)	52,247	

Provider Name							Fiscal Period		Provider NPI		Adjustments
VALE HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1932172491		24
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>											
16	Not Reported			1	14	N/A	Overpayments		\$0		
							To recover outstanding Medi-Cal credit balance due to lack of documentation overpayment was returned to state. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$11,522		
17							To recover outstanding Medi-Cal credit balances due to insufficient documentation overpayment was returned to state. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		14,837		
18							To recover outstanding Medi-Cal coinsurance credit balance due to lack of documentation overpayment was returned to state. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1 W&I Code 14124.2(b)		3,121		
19							To recover outstanding Medi-Cal coinsurance credit balances due to insufficient documentation overpayment was returned to state. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)		3,109		
20							To recover outstanding Medi-Cal coinsurance credit balance due to lack of documentation overpayment was returned to state. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)		1,290	\$33,879 * \$33,879 *	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
VALE HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1932172491		24
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b>ADJUSTMENTS TO OTHER MATTERS</b>											
21	Not Reported			1	14	N/A	Overpayments	*	\$33,879		
							To recover Medi-Cal overpayments due to insufficient documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1 W&I Code 14124.2(b)		\$5,439		
22							To recover Medi-Cal overpayments due for supplies included in the Medi-cal per-deim. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)		640		
23							To recover Medi-Cal overpayments due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)		76,131		
24							To recover Medi-Cal overpayments due to insufficient of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)		3,979	\$120,068	
									\$86,189		

\*Balance carried forward from prior/to subsequent adjustments