

**REPORT
ON THE
RATE SETTING AUDIT**

**VALLEY HEALTHCARE CENTER
SAN BERNARDINO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1851364855**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Virat Shah
Auditor: Apichaya Anekananda**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 25, 2013

Administrator
Valley Healthcare Center
1680 North Waterman Avenue
San Bernardino, CA 92404

VALLEY HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1851364855
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. 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 and patient days 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 \$7,429, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

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

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

Administrator
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If you have questions regarding this report, you may call the Audits Section—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

Certified

cc: Florence Westphal, Controller
Progressive Health Care
25271 Barton Road
Loma Linda, CA 92354

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
VALLEY HEALTHCARE CENTER

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

Provider NPI:
1851364855

OSHPD Facility No.:
206361366

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,701,526	\$ 80.49
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 701,433	\$ 20.90
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 727,251	\$ 21.67
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 223,111	\$ 6.65
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 43,392	\$ 1.29
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 21,112	\$ 0.63
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 60,985	\$ 1.82
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 354,275	\$ 10.56
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 658,913	\$ 19.63
11	Cost of Routine Service/Audited Total Costs	\$ 5,514,617	\$ 5,491,998	\$ 163.63
12	Total Patient Days (Adj 3)	33,558	33,563	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 164.33	\$ 163.63	
14	Overpayments (Adjs 6,7)	\$ 0	\$ (7,429)	
15	Medi-Cal Days (Adj 4)	19,625	19,528	
16	Medi-Cal Managed Care Days (Adj 5)		662	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
VALLEY HEALTHCARE CENTER

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

Provider NPI:
1851364855

OSHPD Facility No.:
206361366

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
VALLEY HEALTHCARE CENTER

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

Provider NPI:
1851364855

OSHPD Facility No.:
206361366

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 80,897	\$ 80,897		
160	Activities	67,835		\$ 67,835	
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	2,552,794	80,897	67,835	2,701,526 *
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	\$ 2,701,526	\$ 80,897	\$ 67,835	\$ 2,701,526

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
VALLEY HEALTHCARE CENTER

Provider NPI:
1851364855

OSHPD Facility Number:
206361366

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
	GENERAL SERVICES												
005	Plant Operations and Maintenance	\$ 88,486	\$ 88,486										
010	Housekeeping	152,164	2,076	\$ 154,240									
060	Laundry and Linen	72,732	1,913	3,414	\$ 78,059								
065	Dietary	274,019	9,899	17,669	0	\$ 301,587							
155	Social Services	N/A	2,271	4,053	0	0	\$ 6,323						
160	Activities	N/A	1,711	3,054	0	0	0	\$ 4,764					
165	Administration	N/A	5,665	10,111	0	0	0	0		\$ 15,776	\$ 15,776		
166	Medical Records	74,936	1,481	2,644	0	0	0	0		79,061		\$ 79,061	
170	Inservice Education - Nursing	69,935	2,053	3,664	0	0	0	0	\$ 75,652				
	ANCILLARY SERVICES												
075	Patient Supplies		222	396	0	0	0	0	0	617	45	226	\$ 888
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	41	208	249
080	Physical Therapy		1,516	2,707	0	0	0	0	0	4,223	1,403	7,031	12,657
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,026	1,832	0	0	0	0	0	2,859	876	4,390	8,125
083	Speech Pathology		0	0	0	0	0	0	0	0	230	1,153	1,384
085	Pharmacy		0	0	0	0	0	0	0	0	766	3,839	4,605
090	Laboratory		0	0	0	0	0	0	0	0	61	307	368
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	81	407	488
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		57,997	103,523	78,059	301,587	6,323	4,764	75,652	627,906	12,231	61,296	701,433 *
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		657	1,173	0	0	0	0	0	1,830	41	204	2,075
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 732,272	\$ 88,486	\$ 154,240	\$ 78,059	\$ 301,587	\$ 6,323	\$ 4,764	\$ 75,652	\$ 637,434	\$ 15,776	\$ 79,061	\$ 732,272

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
VALLEY HEALTHCARE CENTER

Provider NPI:
1851364855

OSHPD Facility Number:
206361366

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 213,439	\$ 213,439										
010	Housekeeping	37,540	5,008	\$ 42,548									
060	Laundry and Linen	25,231	4,614	942	\$ 30,787								
065	Dietary	254,463	23,877	4,874	0	\$ 283,214							
155	Social Services	1,016	5,477	1,118	0	0	\$ 7,611						
160	Activities	4,207	4,126	842	0	0	0	\$ 9,176					
165	Administration	N/A	13,664	2,789	0	0	0	0		\$ 16,453	\$ 16,453		
166	Medical Records	2,540	3,573	729	0	0	0	0		6,842		\$ 6,842	
170	Inservice Education - Nursing	780	4,952	1,011	0	0	0	0	\$ 6,743				
ANCILLARY SERVICES													
075	Patient Supplies	13,786	535	109	0	0	0	0	0	14,430	47	20	\$ 14,496
077	Specialized Support Surfaces	14,541	0	0	0	0	0	0	0	14,541	43	18	14,602
080	Physical Therapy	478,169	3,658	747	0	0	0	0	0	482,573	1,463	609	484,645
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	297,828	2,476	505	0	0	0	0	0	300,809	914	380	302,103
083	Speech Pathology	80,666	0	0	0	0	0	0	0	80,666	240	100	81,006
085	Pharmacy	268,497	0	0	0	0	0	0	0	268,497	799	332	269,628
090	Laboratory	21,481	0	0	0	0	0	0	0	21,481	64	27	21,572
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	28,453	0	0	0	0	0	0	0	28,453	85	35	28,573
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	203,207	139,895	28,557	30,787	283,214	7,611	9,176	6,743	709,190	12,756	5,305	727,251 *
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	8,410	1,585	324	0	0	0	0	0	10,318	43	18	10,379
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,954,254	\$ 213,439	\$ 42,548	\$ 30,787	\$ 283,214	\$ 7,611	\$ 9,176	\$ 6,743	\$ 1,930,958	\$ 16,453	\$ 6,842	\$ 1,954,254

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VALLEY HEALTHCARE CENTER

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

Provider NPI:
1851364855

OSHPD Facility Number:
206361366

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 236,893	84%							
	Property Tax (line 40)	46,072	16%	\$ 282,965						
005	Plant Operations and Maintenance			5,534	\$ 5,534					
010	Housekeeping			6,509	130	\$ 6,639				
060	Laundry and Linen			5,997	120	147	\$ 6,264			
065	Dietary			31,036	619	761	0	\$ 32,415		
155	Social Services			7,119	142	174	0	0	\$ 7,435	
160	Activities			5,364	107	131	0	0	0	\$ 5,602
165	Administration			17,761	354	435	0	0	0	0
166	Medical Records			4,644	93	114	0	0	0	0
170	Inservice Education - Nursing			6,436	128	158	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			695	14	17	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,754	95	117	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,218	64	79	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			181,837	3,627	4,456	6,264	32,415	7,435	5,602
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,060	41	50	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 282,965	100%	\$ 282,965	\$ 5,534	\$ 6,639	\$ 6,264	\$ 32,415	\$ 7,435	\$ 5,602

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VALLEY HEALTHCARE CENTER

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

Provider NPI:
1851364855

OSHPD Facility Number:
206361366

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 84% Of Total	Property Tax 16% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 236,893	84%							
	Property Tax (line 40)	46,072	16%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 18,550	\$ 18,550				
166	Medical Records				4,851		\$ 4,851			
170	Inservice Education - Nursing			\$ 6,722						
	ANCILLARY SERVICES									
075	Patient Supplies			0	726	53	14	\$ 792	\$ 663	\$ 129
077	Specialized Support Surfaces			0	0	49	13	62	52	10
080	Physical Therapy			0	4,965	1,650	431	7,047	5,899	1,147
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	3,361	1,030	269	4,661	3,902	759
083	Speech Pathology			0	0	271	71	341	286	56
085	Pharmacy			0	0	901	236	1,136	951	185
090	Laboratory			0	0	72	19	91	76	15
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	95	25	120	101	20
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			6,722	248,360	14,382	3,761	266,503	223,111	43,392
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,152	48	13	2,212	1,852	360
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 282,965	100%	\$ 6,722	\$ 259,564	\$ 18,550	\$ 4,851	\$ 282,965	\$ 236,893	\$ 46,072

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
VALLEY HEALTHCARE CENTER

Provider NPI:
1851364855

OSHPD Facility Number:
206361366

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. 60% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 8,740												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	841,147												
	Total Costs Allocable as Administration	849,887	60%											
167	CDPH Licensing Fees	27,231	2%											
168	Professional Liability Insurance	78,660	6%											
169	Quality Assurance Fees	456,955	32%											
174	Caregiver Training	0	0%											
	Total	1,412,733	100%						\$ 1,412,733					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 617	\$ 14,430	\$ 726	\$ 15,773	4,030	\$ 2,424	\$ 78	\$ 224	\$ 1,303	\$ -
077	Specialized Support Surfaces			0	0	14,541	0	14,541	3,715	2,235	72	207	1,202	0
080	Physical Therapy			0	4,223	482,573	4,965	491,761	125,641	75,584	2,422	6,996	40,639	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	2,859	300,809	3,361	307,029	78,443	47,191	1,512	4,368	25,373	0
083	Speech Pathology			0	0	80,666	0	80,666	20,609	12,398	397	1,148	6,666	0
085	Pharmacy			0	0	268,497	0	268,497	68,599	41,268	1,322	3,820	22,189	0
090	Laboratory			0	0	21,481	0	21,481	5,488	3,302	106	306	1,775	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	28,453	0	28,453	7,269	4,373	140	405	2,351	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			2,701,526	627,906	709,190	248,360	4,286,981	1,095,285	658,913	21,112	60,985	354,275	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	1,830	10,318	2,152	14,300	3,654	2,198	70	203	1,182	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,412,733		\$ 2,701,526	\$ 637,434	\$ 1,930,958	\$ 259,564	\$ 5,529,482	\$ 1,412,733					
	Total Administrative Costs							\$ 1,412,733		\$ 849,887	\$ 27,231	\$ 78,660	\$ 456,955	\$ -
	Unit Cost Multiplier							0.25549101						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 94,838	\$ 23,296	\$ 23,401	\$ 141,535							
	TOTAL FACILITY COSTS							\$ 7,083,750						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
VALLEY HEALTHCARE CENTER

Provider NPI:
1851364855

OSHPD Facility Number:
206361366

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 Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	454									
010	Housekeeping	534	534								
060	Laundry and Linen	492	492	492							
065	Dietary	2,546	2,546	2,546							
155	Social Services	584	584	584							
160	Activities	440	440	440							
165	Administration	1,457	1,457	1,457							
166	Medical Records	381	381	381							
170	Inservice Education - Nursing	528	528	528							
	ANCILLARY SERVICES										
075	Patient Supplies	57	57	57						15,773	15,773
077	Specialized Support Surfaces									14,541	14,541
080	Physical Therapy	390	390	390						491,761	491,761
081	Respiratory Therapy									0	0
082	Occupational Therapy	264	264	264						307,029	307,029
083	Speech Pathology									80,666	80,666
085	Pharmacy									268,497	268,497
090	Laboratory									21,481	21,481
095	Home Health Services									0	0
100	Other Ancillary Services									28,453	28,453
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	14,917	14,917	14,917	167,790	100,674	2,756,001	2,756,001	2,756,001	4,286,981	4,286,981
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	169	169	169						14,300	14,300
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	23,213	22,759	22,225	167,790	100,674	2,756,001	2,756,001	2,756,001	5,529,482	5,529,482
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 80,897	\$ 67,835			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.029353037	0.024613561			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 88,486	\$ 154,240	\$ 78,059	\$ 301,587	\$ 6,323	\$ 4,764	\$ 75,652	\$ 15,776	\$ 79,061
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.88795641	6.93994010	0.46522037	2.99567738	0.00229445	0.00172869	0.02744996	0.00285311	0.01429816
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 213,439	\$ 42,548	\$ 30,787	\$ 283,214	\$ 7,611	\$ 9,176	\$ 6,743	\$ 16,453	\$ 6,842
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.37822400	1.91441942	0.18348519	2.81317987	0.00276158	0.00332938	0.00244649	0.00297557	0.00123746
	TOTAL CAPITAL COSTS - SCH. 5	\$ 282,965	\$ 5,534	\$ 6,639	\$ 6,264	\$ 32,415	\$ 7,435	\$ 5,602	\$ 6,722	\$ 18,550	\$ 4,851
	UNIT COST MULTIPLIER (CAPITAL COSTS)	12.18993667	0.24316671	0.29873013	0.03733275	0.32198232	0.00269789	0.00203266	0.00243919	0.00335480	0.00087727

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VALLEY HEALTHCARE CENTER

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

Provider NPI:
1851364855

OSHPD Facility Number:
206361366

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	\$ 67,583	\$ 0	\$ 67,583	(Sch 3)
005	.20-.39	Fringe Benefits	6200	20,903	0	20,903	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	213,439	0	213,439	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 301,925	\$ 0	\$ 301,925	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 120,066	\$ 0	\$ 120,066	(Sch 3)
010	.20-.39	Fringe Benefits	6300	32,098	0	32,098	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	37,540	0	37,540	(Sch 4)
010		Housekeeping - Total	6300	\$ 189,704	\$ 0	\$ 189,704	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 51,412	\$ 0	\$ 51,412	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	5,251	0	5,251	(Sch 5)
025		Depreciation: Equipment	7140	18,337	0	18,337	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	46,072	0	46,072	(Sch 5)
045		Property Insurance	7400	8,740	0	8,740	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	161,893	0	161,893	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 783,334	\$ 0	\$ 783,334	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 54,186	\$ 0	\$ 54,186	(Sch 3)
060	.20-.39	Fringe Benefits	6400	18,546	0	18,546	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	25,231	0	25,231	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 97,963	\$ 0	\$ 97,963	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 215,843	\$ 0	\$ 215,843	(Sch 3)
065	.20-.39	Fringe Benefits	6500	58,176	0	58,176	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	254,463	0	254,463	(Sch 4)
065		Dietary - Total	6500	\$ 528,482	\$ 0	\$ 528,482	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	13,786	0	13,786	(Sch 4)
075		Patient Supplies - Total	8100	\$ 13,786	\$ 0	\$ 13,786	
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	14,541	0	14,541	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 14,541	\$ 0	\$ 14,541	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VALLEY HEALTHCARE CENTER

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

Provider NPI:
1851364855

OSHPD Facility Number:
206361366

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	478,169	0	478,169	(Sch 4)
080		Physical Therapy - Total	8200	\$ 478,169	\$ 0	\$ 478,169	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	297,828	0	297,828	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 297,828	\$ 0	\$ 297,828	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	80,666	0	80,666	(Sch 4)
083		Speech Pathology - Total	8280	\$ 80,666	\$ 0	\$ 80,666	
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	268,497	0	268,497	(Sch 4)
085		Pharmacy - Total	8300	\$ 268,497	\$ 0	\$ 268,497	
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	21,481	0	21,481	(Sch 4)
090		Laboratory - Total	8400	\$ 21,481	\$ 0	\$ 21,481	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	28,453	0	28,453	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 28,453	\$ 0	\$ 28,453	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VALLEY HEALTHCARE CENTER

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

Provider NPI:
1851364855

OSHPD Facility Number:
206361366

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,203,421	\$ 0	\$ 1,203,421	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,007,334	\$ 0	\$ 2,007,334	(Sch 2)
105	.20-.39	Fringe Benefits	6110	545,460	0	545,460	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	203,207	0	203,207	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,756,001	\$ 0	\$ 2,756,001	
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:
VALLEY HEALTHCARE CENTER

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

Provider NPI:
1851364855

OSHPD Facility Number:
206361366

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	8,410	0	8,410 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 8,410	\$ 0	\$ 8,410
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,764,411	\$ 0	\$ 2,764,411
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 62,287	\$ 0	\$ 62,287 (Sch 2)
155	.20-.39	Fringe Benefits	6600	18,610	0	18,610 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,016	0	1,016 (Sch 4)
155		Social Services - Total	6600	\$ 81,913	\$ 0	\$ 81,913

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VALLEY HEALTHCARE CENTER

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

Provider NPI:
1851364855

OSHPD Facility Number:
206361366

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	\$ 52,888	\$ 0	\$ 52,888	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,947	0	14,947	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,207	0	4,207	(Sch 4)
160		Activities - Total	6700	\$ 72,042	\$ 0	\$ 72,042	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 189,100	\$ 0	\$ 189,100	(Sch 6)
165	.20-.39	Fringe Benefits	6900	41,649	0	41,649	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	611,303	(905)	610,398	(Sch 6)
165		Administration - Total	6900	\$ 842,052	\$ (905)	\$ 841,147	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 63,364	\$ 0	\$ 63,364	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,572	0	11,572	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,540	0	2,540	(Sch 4)
166		Medical Records - Total	6900	\$ 77,476	\$ 0	\$ 77,476	
167		CDPH Licensing Fees	6900	\$ 27,231	\$ 0	\$ 27,231	(Sch 6)
168		Professional Liability Insurance	6900	\$ 78,660	\$ 0	\$ 78,660	(Sch 6)
169		Quality Assurance Fees	6900	\$ 456,955	\$ 0	\$ 456,955	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 55,540	\$ 0	\$ 55,540	(Sch 3)
170	.20-.39	Fringe Benefits	6800	14,395	0	14,395	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	780	0	780	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 70,715	\$ 0	\$ 70,715	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,707,044	\$ (905)	\$ 1,706,139	
200		Total		\$ 7,084,655	\$ (905)	\$ 7,083,750	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 112,620	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
VALLEY HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1851364855		7
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include 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	\$112,620	\$112,620

Provider Name							Fiscal Period		Provider NPI		Adjustments
VALLEY HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1851364855		7
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED COSTS</u>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Progressive Health Care 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	\$611,303	(\$905)	\$610,398	

Provider Name							Fiscal Period	Provider NPI		Adjustments
VALLEY HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1851364855		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
3	11(2)	105	1	1	12		Total Patient Days of Service - Skilled Nursing Care 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	33,558	5	33,563
4	4.1	5	2	1	15		Medi-Cal Days of Service - Skilled Nursing Care 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 March 31, 2013 Report Date: April 30, 2013 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	19,625	(97)	19,528
5	Not Reported			1	16		Medi-Cal Managed Care Days of Service - Skilled Nursing Care To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	662	662

Provider Name							Fiscal Period			Provider NPI		Adjustments
VALLEY HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1851364855		7
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report				Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
	Not Reported			1	14		Overpayments		\$0			
6							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$5,865		
7							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			<u>1,564</u> \$7,429	\$7,429	