

**REPORT
ON THE
RATE SETTING AUDIT**

**WHITTIER HILLS HEALTHCARE CENTER
WHITTIER, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1255326039**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Lan Nguyen
Auditor: Leslie Griffin**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: March 19, 2013

Joe McFadden, Director
Analytical and Regulatory Reporting
The Ensign Group, Inc.
27101 Puerta Real, Suite 450
Mission Viejo, CA 92691

WHITTIER HILLS HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1255326039
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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs 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 \$1,303, which resulted from Medi-Cal credit balances

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.

Joe McFadden
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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 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.

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret A. Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
WHITTIER HILLS HEALTHCARE CENTER

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

Provider NPI:
1255326039

OSHPD Facility No.:
206190088

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	\$ 4,584,058	\$ 89.73
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,020,777	\$ 19.98
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 782,873	\$ 15.32
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 620,675	\$ 12.15
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 41,268	\$ 0.81
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 29,090	\$ 0.57
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 272,334	\$ 5.33
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 538,881	\$ 10.55
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,008,707	\$ 19.74
11	Cost of Routine Service/Audited Total Costs	\$ 8,902,224.00	\$ 8,898,663	\$ 174.18
12	Total Patient Days (Adj)	51,088	51,088	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 174.25	\$ 174.18	
14	Overpayments (Adj 4)	\$ 0	\$ (1,303)	
15	Medi-Cal Days (Adj 3)	31,708	31,177	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
WHITTIER HILLS HEALTHCARE CENTER

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

Provider NPI:
1255326039

OSHPD Facility No.:
206190088

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
WHITTIER HILLS HEALTHCARE CENTER

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

Provider NPI:
1255326039

OSHPD Facility No.:
206190088

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 195,122	\$ 195,122		
160	Activities	135,477		\$ 135,477	
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	773,277	0	0	773,277
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	496,813	0	0	496,813
083	Speech Pathology	103,027	0	0	103,027
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	4,253,459	195,122	135,477	4,584,058 *
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	\$ 5,957,175	\$ 195,122	\$ 135,477	\$ 5,957,175

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WHITTIER HILLS HEALTHCARE CENTER

Provider NPI:
1255326039

OSHPD Facility Number:
206190088

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	\$ 84,401	\$ 84,401										
010	Housekeeping	185,241	1,394	\$ 186,635									
060	Laundry and Linen	150,080	3,562	8,008	\$ 161,650								
065	Dietary	428,635	12,799	28,778	0	\$ 470,212							
155	Social Services	N/A	1,057	2,377	0	0	\$ 3,434						
160	Activities	N/A	229	516	0	0	0	\$ 745					
165	Administration	N/A	3,838	8,628	0	0	0	0	\$ 12,466	\$ 12,466			
166	Medical Records	139,898	258	580	0	0	0	0	140,736		\$ 140,736		
170	Inservice Education - Nursing	74,223	276	620	0	0	0	0	\$ 75,119				
ANCILLARY SERVICES													
075	Patient Supplies		219	491	0	0	0	0	0	710	80	907	\$ 1,697
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	7	76	82
080	Physical Therapy		613	1,378	0	0	0	0	0	1,990	1,151	12,989	16,130
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		613	1,378	0	0	0	0	0	1,990	731	8,257	10,979
083	Speech Pathology		613	1,378	0	0	0	0	0	1,990	158	1,780	3,928
085	Pharmacy		32	73	0	0	0	0	0	105	502	5,671	6,278
090	Laboratory		0	0	0	0	0	0	0	0	96	1,078	1,174
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	63	716	780
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		58,713	132,012	161,650	470,212	3,434	745	75,119	901,885	9,674	109,218	1,020,777 *
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		186	419	0	0	0	0	0	605	4	44	653
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,062,478	\$ 84,401	\$ 186,635	\$ 161,650	\$ 470,212	\$ 3,434	\$ 745	\$ 75,119	\$ 909,276	\$ 12,466	\$ 140,736	\$ 1,062,478

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WHITTIER HILLS HEALTHCARE CENTER

Provider NPI:
1255326039

OSHPD Facility Number:
206190088

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	\$ 228,205	\$ 228,205										
010	Housekeeping	53,952	3,769	\$ 57,721									
060	Laundry and Linen	42,465	9,630	2,477	\$ 54,572								
065	Dietary	355,912	34,606	8,900	0	\$ 399,418							
155	Social Services	66	2,858	735	0	0	\$ 3,659						
160	Activities	5,843	620	159	0	0	0	\$ 6,623					
165	Administration	N/A	10,376	2,669	0	0	0	0		\$ 13,045	\$ 13,045		
166	Medical Records	10,930	698	179	0	0	0	0		11,807		\$ 11,807	
170	Inservice Education - Nursing	0	746	192	0	0	0	0	\$ 938				
ANCILLARY SERVICES													
075	Patient Supplies	53,887	591	152	0	0	0	0	0	54,630	84	76	\$ 54,790
077	Specialized Support Surfaces	4,777	0	0	0	0	0	0	0	4,777	7	6	4,790
080	Physical Therapy	36,422	1,657	426	0	0	0	0	0	38,505	1,204	1,090	40,798
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	14,581	1,657	426	0	0	0	0	0	16,664	765	693	18,122
083	Speech Pathology	0	1,657	426	0	0	0	0	0	2,083	165	149	2,397
085	Pharmacy	357,003	87	22	0	0	0	0	0	357,113	526	476	358,114
090	Laboratory	67,988	0	0	0	0	0	0	0	67,988	100	90	68,178
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	45,168	0	0	0	0	0	0	0	45,168	66	60	45,295
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	98,800	158,750	40,828	54,572	399,418	3,659	6,623	938	763,587	10,123	9,163	782,873 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	504	130	0	0	0	0	0	633	4	4	641
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,375,999	\$ 228,205	\$ 57,721	\$ 54,572	\$ 399,418	\$ 3,659	\$ 6,623	\$ 938	\$ 1,351,148	\$ 13,045	\$ 11,807	\$ 1,375,999

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WHITTIER HILLS HEALTHCARE CENTER

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

Provider NPI:
1255326039

OSHPD Facility Number:
206190088

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 645,501	94%							
	Property Tax (line 40)	42,919	6%	\$ 688,420						
005	Plant Operations and Maintenance			10,136	\$ 10,136					
010	Housekeeping			11,202	167	\$ 11,369				
060	Laundry and Linen			28,623	428	488	\$ 29,539			
065	Dietary			102,858	1,537	1,753	0	\$ 106,149		
155	Social Services			8,495	127	145	0	0	\$ 8,766	
160	Activities			1,843	28	31	0	0	0	\$ 1,902
165	Administration			30,840	461	526	0	0	0	0
166	Medical Records			2,073	31	35	0	0	0	0
170	Inservice Education - Nursing			2,217	33	38	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,757	26	30	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,924	74	84	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			4,924	74	84	0	0	0	0
083	Speech Pathology			4,924	74	84	0	0	0	0
085	Pharmacy			259	4	4	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			471,847	7,051	8,042	29,539	106,149	8,766	1,902
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,497	22	26	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 688,420	100%	\$ 688,420	\$ 10,136	\$ 11,369	\$ 29,539	\$ 106,149	\$ 8,766	\$ 1,902

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WHITTIER HILLS HEALTHCARE CENTER

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

Provider NPI:
1255326039

OSHPD Facility Number:
206190088

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 645,501	94%							
	Property Tax (line 40)	42,919	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 31,827	\$ 31,827				
166	Medical Records				2,140		\$ 2,140			
170	Inservice Education - Nursing			\$ 2,288						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,813	205	14	\$ 2,032	\$ 1,905	\$ 127
077	Specialized Support Surfaces			0	0	17	1	18	17	1
080	Physical Therapy			0	5,082	2,937	197	8,217	7,704	512
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	5,082	1,867	126	7,074	6,633	441
083	Speech Pathology			0	5,082	402	27	5,511	5,167	344
085	Pharmacy			0	267	1,282	86	1,636	1,534	102
090	Laboratory			0	0	244	16	260	244	16
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	162	11	173	162	11
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			2,288	635,583	24,699	1,660	661,943	620,675	41,268
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,545	10	1	1,556	1,459	97
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 688,420	100%	\$ 2,288	\$ 654,454	\$ 31,827	\$ 2,140	\$ 688,420	\$ 645,501	\$ 42,919

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WHITTIER HILLS HEALTHCARE CENTER

Provider NPI:
1255326039

OSHPD Facility Number:
206190088

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. 55% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 15% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 7,176												
055	Interest - Other	39												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,292,589												
	Total Costs Allocable as Administration	1,299,804	55%											
167	CDPH Licensing Fees	37,485	2%											
168	Professional Liability Insurance	350,926	15%											
169	Quality Assurance Fees	694,394	29%											
174	Caregiver Training	0	0%											
	Total	2,382,609	100%						\$ 2,382,609					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 710	\$ 54,630	\$ 1,813	\$ 57,153	15,348	\$ 8,373	\$ 241	\$ 2,261	\$ 4,473	\$ -
077	Specialized Support Surfaces			0	0	4,777	0	4,777	1,283	700	20	189	374	0
080	Physical Therapy			773,277	1,990	38,505	5,082	818,854	219,905	119,967	3,460	32,389	64,090	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			496,813	1,990	16,664	5,082	520,549	139,794	76,263	2,199	20,590	40,742	0
083	Speech Pathology			103,027	1,990	2,083	5,082	112,182	30,127	16,435	474	4,437	8,780	0
085	Pharmacy			0	105	357,113	267	357,485	96,003	52,373	1,510	14,140	27,979	0
090	Laboratory			0	0	67,988	0	67,988	18,258	9,961	287	2,689	5,321	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	45,168	0	45,168	12,130	6,617	191	1,787	3,535	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			4,584,058	901,885	763,587	635,583	6,885,114	1,849,012	1,008,707	29,090	272,334	538,881	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	605	633	1,545	2,784	748	408	12	110	218	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,382,609		\$ 5,957,175	\$ 909,276	\$ 1,351,148	\$ 654,454	\$ 8,872,052	\$ 2,382,609					
	Total Administrative Costs							\$ 2,382,609		\$ 1,299,804	\$ 37,485	\$ 350,926	\$ 694,394	\$ -
	Unit Cost Multiplier							0.26855219						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 153,202	\$ 24,851	\$ 33,966	\$ 212,020							
	TOTAL FACILITY COSTS							\$ 11,466,681						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
WHITTIER HILLS HEALTHCARE CENTER

Provider NPI:
1255326039

OSHPD Facility Number:
206190088

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	352									
010	Housekeeping	389	389								
060	Laundry and Linen	994	994	994							
065	Dietary	3,572	3,572	3,572							
155	Social Services	295	295	295							
160	Activities	64	64	64							
165	Administration	1,071	1,071	1,071							
166	Medical Records	72	72	72							
170	Inservice Education - Nursing	77	77	77							
	ANCILLARY SERVICES										
075	Patient Supplies	61	61	61						57,153	57,153
077	Specialized Support Surfaces									4,777	4,777
080	Physical Therapy	171	171	171						818,854	818,854
081	Respiratory Therapy									0	0
082	Occupational Therapy	171	171	171						520,549	520,549
083	Speech Pathology	171	171	171						112,182	112,182
085	Pharmacy	9	9	9						357,485	357,485
090	Laboratory									67,988	67,988
095	Home Health Services									0	0
100	Other Ancillary Services									45,168	45,168
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	16,386	16,386	16,386	510,880	153,264	4,352,259	4,352,259	4,352,259	6,885,114	6,885,114
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	52	52	52						2,784	2,784
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	23,907	23,555	23,166	510,880	153,264	4,352,259	4,352,259	4,352,259	8,872,052	8,872,052
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 195,122 0.04483235	\$ 135,477 0.031127973			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 84,401 3.58314583	\$ 186,635 8.05641214	\$ 161,650 0.31641427	\$ 470,212 3.06798401	\$ 3,434 0.00078894	\$ 745 0.00017116	\$ 75,119 0.01725983	\$ 12,466 0.00140508	\$ 140,736 0.01586285
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 228,205 9.68817661	\$ 57,721 2.49161274	\$ 54,572 0.10681904	\$ 399,418 2.60607976	\$ 3,659 0.00084072	\$ 6,623 0.00152163	\$ 938 0.00021548	\$ 13,045 0.00147030	\$ 11,807 0.00133080
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 688,420 28.79575020	\$ 10,136 0.43031645	\$ 11,369 0.49075973	\$ 29,539 0.05781891	\$ 106,149 0.69258602	\$ 8,766 0.00201423	\$ 1,902 0.00043699	\$ 2,288 0.00052575	\$ 31,827 0.00358730	\$ 2,140 0.00024116

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WHITTIER HILLS HEALTHCARE CENTER

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

Provider NPI:
1255326039

OSHPD Facility Number:
206190088

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	\$ 66,299	\$ 0	\$ 66,299	(Sch 3)
005	.20-.39	Fringe Benefits	6200	18,102	0	18,102	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	228,205	0	228,205	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 312,606	\$ 0	\$ 312,606	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 142,434	\$ 0	\$ 142,434	(Sch 3)
010	.20-.39	Fringe Benefits	6300	42,807	0	42,807	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	53,952	0	53,952	(Sch 4)
010		Housekeeping - Total	6300	\$ 239,193	\$ 0	\$ 239,193	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 69,779	\$ 0	\$ 69,779	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	41,807	0	41,807	(Sch 5)
025		Depreciation: Equipment	7140	70,072	0	70,072	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	2,374	0	2,374	(Sch 5)
035		Leases and Rentals	7200	461,469	0	461,469	(Sch 5)
040		Property Taxes	7300	42,919	0	42,919	(Sch 5)
045		Property Insurance	7400	7,176	0	7,176	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 39	\$ 0	\$ 39	(Sch 6)
057		Subtotal 005 - 055		\$ 1,247,434	\$ 0	\$ 1,247,434	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 117,100	\$ 0	\$ 117,100	(Sch 3)
060	.20-.39	Fringe Benefits	6400	32,980	0	32,980	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	42,465	0	42,465	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 192,545	\$ 0	\$ 192,545	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 333,689	\$ 0	\$ 333,689	(Sch 3)
065	.20-.39	Fringe Benefits	6500	94,946	0	94,946	(Sch 3)
065	.79	Agency Staff	6500	14,040	(14,040)	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	341,872	14,040	355,912	(Sch 4)
065		Dietary - Total	6500	\$ 784,547	\$ 0	\$ 784,547	
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	53,887	0	53,887	(Sch 4)
075		Patient Supplies - Total	8100	\$ 53,887	\$ 0	\$ 53,887	
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	4,777	0	4,777	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 4,777	\$ 0	\$ 4,777	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WHITTIER HILLS HEALTHCARE CENTER

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

Provider NPI:
1255326039

OSHPD Facility Number:
206190088

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	\$ 609,616	\$ 0	\$ 609,616	(Sch 2)
080	.20-.39	Fringe Benefits	8200	163,661	0	163,661	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	36,422	0	36,422	(Sch 4)
080		Physical Therapy - Total	8200	\$ 809,699	\$ 0	\$ 809,699	
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	\$ 393,706	\$ 0	\$ 393,706	(Sch 2)
082	.20-.39	Fringe Benefits	8250	103,107	0	103,107	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	14,581	0	14,581	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 511,394	\$ 0	\$ 511,394	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 82,424	\$ 0	\$ 82,424	(Sch 2)
083	.20-.39	Fringe Benefits	8280	20,603	0	20,603	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 103,027	\$ 0	\$ 103,027	
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	357,003	0	357,003	(Sch 4)
085		Pharmacy - Total	8300	\$ 357,003	\$ 0	\$ 357,003	
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	67,988	0	67,988	(Sch 4)
090		Laboratory - Total	8400	\$ 67,988	\$ 0	\$ 67,988	
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	45,168	0	45,168	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 45,168	\$ 0	\$ 45,168	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WHITTIER HILLS HEALTHCARE CENTER

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

Provider NPI:
1255326039

OSHPD Facility Number:
206190088

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		\$ 1,952,943	\$ 0	\$ 1,952,943	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,206,226	\$ 0	\$ 3,206,226	(Sch 2)
105	.20-.39	Fringe Benefits	6110	902,046	0	902,046	(Sch 2)
105	.49	Agency Staff	6110	147,691	(2,504)	145,187	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	96,296	2,504	98,800	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,352,259	\$ 0	\$ 4,352,259	
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:
WHITTIER HILLS HEALTHCARE CENTER

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

Provider NPI:
1255326039

OSHPD Facility Number:
206190088

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 4,352,259	\$ 0	\$ 4,352,259
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 153,160	\$ 0	\$ 153,160 (Sch 2)
155	.20-.39	Fringe Benefits	6600	41,962	0	41,962 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	66	0	66 (Sch 4)
155		Social Services - Total	6600	\$ 195,188	\$ 0	\$ 195,188

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WHITTIER HILLS HEALTHCARE CENTER

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

Provider NPI:
1255326039

OSHPD Facility Number:
206190088

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	\$ 106,066	\$ 0	\$ 106,066	(Sch 2)
160	.20-.39	Fringe Benefits	6700	29,411	0	29,411	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,843	0	5,843	(Sch 4)
160		Activities - Total	6700	\$ 141,320	\$ 0	\$ 141,320	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 283,416	\$ 0	\$ 283,416	(Sch 6)
165	.20-.39	Fringe Benefits	6900	48,241	0	48,241	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	960,932	0	960,932	(Sch 6)
165		Administration - Total	6900	\$ 1,292,589	\$ 0	\$ 1,292,589	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 109,693	\$ 0	\$ 109,693	(Sch 3)
166	.20-.39	Fringe Benefits	6900	30,205	0	30,205	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	10,930	0	10,930	(Sch 4)
166		Medical Records - Total	6900	\$ 150,828	\$ 0	\$ 150,828	
167		CDPH Licensing Fees	6900	\$ 37,485	\$ 0	\$ 37,485	(Sch 6)
168		Professional Liability Insurance	6900	\$ 350,926	\$ 0	\$ 350,926	(Sch 6)
169		Quality Assurance Fees	6900	\$ 694,394	\$ 0	\$ 694,394	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 58,964	\$ 0	\$ 58,964	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,259	0	15,259	(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	\$ 74,223	\$ 0	\$ 74,223	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,936,953	\$ 0	\$ 2,936,953	
200		Total		\$ 11,466,681	\$ 0	\$ 11,466,681	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI	Adjustments		
WHITTIER HILLS HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1255326039	4		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
1	10.5	105	3	8A-1	105	3	Skilled Nursing Care - Agency Staff	\$147,691	(\$2,504)	\$145,187	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	96,296	2,504	98,800	
							To reconcile the reported expenses to agree with the provider's expen: grouping schedule 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
2	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	\$14,040	(\$14,040)	\$0	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	341,872	14,040	355,912	
							To reclassify dietitian consultant expense to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(i) and 52502(c)(1)				

Provider Name							Fiscal Period	Provider NPI		Adjustments
WHITTIER HILLS HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1255326039		4
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
3	4.1	5	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 September 30, 2012 Report Date: October 19, 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	31,708	(531)	31,177

Provider Name							Fiscal Period			Provider NPI		Adjustments
WHITTIER HILLS HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1255326039		4
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 OTHER MATTERS</u>												
4	Not Reported			1	14	N/A	Overpayments 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		\$0	\$1,303	\$1,303	