

**REPORT
ON THE
RATE SETTING AUDIT**

**VALLEY POINTE NURSING AND REHABILITATION CENTER
CASTRO VALLEY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1053303172**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Matthew Moy
Auditor: Long Nguyen**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 21, 2013

Michelle Lewis
Accounting Supervisor
Foresight Management Services, LLC
56343 Via Serbelloni
Macomb, MI 48042

VALLEY POINTE NURSING AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1053303172
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 Schedule

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.

Michelle Lewis
Page 2

If you disagree with the decision of the Department, you may appeal by writing to:

John Melton, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

VALLEY POINTE NURSING AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1053303172

OSHPD Facility No.:

206010770

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	\$ 1,989,793	\$ 118.81
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 607,196	\$ 36.25
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 380,558	\$ 22.72
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 576,333	\$ 34.41
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 43,686	\$ 2.61
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,925	\$ 0.65
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 20,529	\$ 1.23
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 200,567	\$ 11.98
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 447,612	\$ 26.73
11	Cost of Routine Service/Audited Total Costs	\$ 4,277,507	\$ 4,277,198	\$ 255.39
12	Total Patient Days (Adj)	16,748	16,748	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 255.40	\$ 255.39	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj 3)	12,276	12,294	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
VALLEY POINTE NURSING AND REHABILITATION CENTER

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

Provider NPI:
1053303172

OSHPD Facility No.:
206010770

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 POINTE NURSING AND REHABILITATION CENTER

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

Provider NPI:
1053303172

OSHPD Facility No.:
206010770

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	\$ 59,628	\$ 59,628		
160	Activities	92,601		\$ 92,601	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,837,564	59,628	92,601	1,989,793
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,989,793	\$ 59,628	\$ 92,601	\$ 1,989,793

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
VALLEY POINTE NURSING AND REHABILITATION CENTER

Provider NPI:
1053303172

OSHPD Facility Number:
206010770

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 56,991	\$ 56,991										
010	Housekeeping	126,542	-	\$ 126,542									
060	Laundry and Linen	86,748	2,582	5,734	\$ 95,064								
065	Dietary	263,279	5,241	11,636	0	\$ 280,156							
155	Social Services	N/A	1,092	2,424	0	0	\$ 3,516						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	7,025	15,599	0	0	0	0		\$ 22,624	\$ 22,624		
166	Medical Records	44,683	0	0	0	0	0	0		44,683		\$ 44,683	
170	Inservice Education - Nursing	49,537	0	0	0	0	0	0	\$ 49,537				
ANCILLARY SERVICES													
075	Patient Supplies		883	1,960	0	0	0	0	0	2,843	320	633	\$ 3,796
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,937	4,300	0	0	0	0	0	6,237	912	1,801	8,949
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		816	1,813	0	0	0	0	0	2,629	810	1,599	5,038
083	Speech Pathology		0	0	0	0	0	0	0	0	135	267	402
085	Pharmacy		266	590	0	0	0	0	0	856	354	699	1,910
090	Laboratory		0	0	0	0	0	0	0	0	107	212	319
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	54	107	161
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		37,149	82,485	95,064	280,156	3,516	0	49,537	547,907	19,929	39,360	607,196 *
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	0	0	0	0	0	0	0	3	5	8
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 627,780	\$ 56,991	\$ 126,542	\$ 95,064	\$ 280,156	\$ 3,516	\$ -	\$ 49,537	\$ 560,473	\$ 22,624	\$ 44,683	\$ 627,780

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
VALLEY POINTE NURSING AND REHABILITATION CENTER

Provider NPI:
1053303172

OSHPD Facility Number:
206010770

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	\$ 127,127	\$ 127,127										
010	Housekeeping	34,320	0	\$ 34,320									
060	Laundry and Linen	24,683	5,760	1,555	\$ 31,998								
065	Dietary	129,779	11,690	3,156	0	\$ 144,625							
155	Social Services	770	2,435	657	0	0	\$ 3,863						
160	Activities	11,654	0	0	0	0	0	\$ 11,654					
165	Administration	N/A	15,671	4,231	0	0	0	0		\$ 19,902	\$ 19,902		
166	Medical Records	0	0	0	0	0	0	0		0		\$ -	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	39,597	1,969	532	0	0	0	0	0	42,098	282	0	\$ 42,380
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	123,004	4,320	1,166	0	0	0	0	0	128,490	802	0	129,292
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	125,397	1,821	492	0	0	0	0	0	127,710	712	0	128,422
083	Speech Pathology	23,397	0	0	0	0	0	0	0	23,397	119	0	23,516
085	Pharmacy	56,489	593	160	0	0	0	0	0	57,242	311	0	57,554
090	Laboratory	18,557	0	0	0	0	0	0	0	18,557	94	0	18,651
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	9,374	0	0	0	0	0	0	0	9,374	48	0	9,422
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	65,649	82,867	22,371	31,998	144,625	3,863	11,654	0	363,027	17,531	0	380,558 *
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	476	0	0	0	0	0	0	0	476	2	0	478
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 790,273	\$ 127,127	\$ 34,320	\$ 31,998	\$ 144,625	\$ 3,863	\$ 11,654	\$ -	\$ 770,371	\$ 19,902	\$ -	\$ 790,273

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VALLEY POINTE NURSING AND REHABILITATION CENTER

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

Provider NPI:
1053303172

OSHPD Facility Number:
206010770

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)	\$ 628,602	93%							
	Property Tax (line 40)	47,648	7%	\$ 676,250						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			30,641	0	0	\$ 30,641			
065	Dietary			62,184	0	0	0	\$ 62,184		
155	Social Services			12,955	0	0	0	0	\$ 12,955	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			83,362	0	0	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			10,477	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			22,981	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			9,688	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			3,154	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			440,807	0	0	30,641	62,184	12,955	0
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 676,250	100%	\$ 676,250	\$ -	\$ -	\$ 30,641	\$ 62,184	\$ 12,955	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VALLEY POINTE NURSING AND REHABILITATION CENTER

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

Provider NPI:
1053303172

OSHPD Facility Number:
206010770

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 93% Of Total	Property Tax 7% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 628,602	93%							
	Property Tax (line 40)	47,648	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 83,362	\$ 83,362				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	10,477	1,180	0	\$ 11,657	\$ 10,836	\$ 821
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	22,981	3,359	0	26,340	24,484	1,856
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	9,688	2,983	0	12,671	11,778	893
083	Speech Pathology			0	0	498	0	498	463	35
085	Pharmacy			0	3,154	1,305	0	4,459	4,145	314
090	Laboratory			0	0	395	0	395	367	28
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	200	0	200	186	14
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			0	546,588	73,432	0	620,019	576,333	43,686
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	0	10	0	10	9	1
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 676,250	100%	\$ -	\$ 592,888	\$ 83,362	\$ -	\$ 676,250	\$ 628,602	\$ 47,648

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
VALLEY POINTE NURSING AND REHABILITATION CENTER

Provider NPI:
1053303172

OSHPD Facility Number:
206010770

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. 66% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 14,041												
055	Interest - Other	57,346												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	436,760												
	Total Costs Allocable as Administration	508,147	66%											
167	CDPH Licensing Fees	12,402	2%											
168	Professional Liability Insurance	23,305	3%											
169	Quality Assurance Fees	227,691	30%											
174	Caregiver Training	0	0%											
	Total	771,545	100%						\$ 771,545					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,843	\$ 42,098	\$ 10,477	\$ 55,418	10,926	\$ 7,196	\$ 176	\$ 330	\$ 3,224	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	6,237	128,490	22,981	157,708	31,092	20,477	500	939	9,176	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	2,629	127,710	9,688	140,027	27,606	18,182	444	834	8,147	0
083	Speech Pathology			0	0	23,397	0	23,397	4,613	3,038	74	139	1,361	0
085	Pharmacy			0	856	57,242	3,154	61,252	12,076	7,953	194	365	3,564	0
090	Laboratory			0	0	18,557	0	18,557	3,658	2,410	59	111	1,080	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	9,374	0	9,374	1,848	1,217	30	56	545	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			1,989,793	547,907	363,027	546,588	3,447,314	679,632	447,612	10,925	20,529	200,567	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	0	476	0	476	94	62	2	3	28	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 771,545		\$ 1,989,793	\$ 560,473	\$ 770,371	\$ 592,888	\$ 3,913,524	\$ 771,545					
	Total Administrative Costs							\$ 771,545		\$ 508,147	\$ 12,402	\$ 23,305	\$ 227,691	\$ -
	Unit Cost Multiplier							0.19714839						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 67,307	\$ 19,902	\$ 83,362	\$ 170,572							
	TOTAL FACILITY COSTS							\$ 4,855,641						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
VALLEY POINTE NURSING AND REHABILITATION CENTER

Provider NPI:
1053303172

OSHPD Facility Number:
206010770

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										
010	Housekeeping										
060	Laundry and Linen	272	272	272							
065	Dietary	552	552	552							
155	Social Services	115	115	115							
160	Activities										
165	Administration	740	740	740							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	93	93	93						55,418	55,418
077	Specialized Support Surfaces									0	0
080	Physical Therapy	204	204	204						157,708	157,708
081	Respiratory Therapy									0	0
082	Occupational Therapy	86	86	86						140,027	140,027
083	Speech Pathology									23,397	23,397
085	Pharmacy	28	28	28						61,252	61,252
090	Laboratory									18,557	18,557
095	Home Health Services									0	0
100	Other Ancillary Services									9,374	9,374
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	3,913	3,913	3,913	166,570	49,971	1,903,213	1,903,213	1,903,213	3,447,314	3,447,314
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									476	476
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	6,003	6,003	6,003	166,570	49,971	1,903,213	1,903,213	1,903,213	3,913,524	3,913,524
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 59,628 0.031330177	\$ 92,601 0.04865509			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 56,991 9.49375312	\$ 126,542 21.07979344	\$ 95,064 0.57071504	\$ 280,156 5.60636365	\$ 3,516 0.00184738	\$ - 0.00000000	\$ 49,537 0.02602809	\$ 22,624 0.00578109	\$ 44,683 0.01141759
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 127,127 21.17724471	\$ 34,320 5.71714143	\$ 31,998 0.19210106	\$ 144,625 2.89417264	\$ 3,863 0.00202965	\$ 11,654 0.00612333	\$ - 0.00000000	\$ 19,902 0.00508540	\$ - 0.00000000
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 676,250 112.65200733	\$ - 0.00000000	\$ - 0.00000000	\$ 30,641 0.18395477	\$ 62,184 1.24439991	\$ 12,955 0.00680690	\$ - 0.00000000	\$ - 0.00000000	\$ 83,362 0.02130113	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

VALLEY POINTE NURSING AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1053303172

OSHPD Facility Number:

206010770

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	\$ 38,757	\$ 0	\$ 38,757	(Sch 3)
005	.20-.39	Fringe Benefits	6200	18,234	0	18,234	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	127,127	0	127,127	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 184,118	\$ 0	\$ 184,118	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	126,542	0	126,542	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	34,320	0	34,320	(Sch 4)
010		Housekeeping - Total	6300	\$ 160,862	\$ 0	\$ 160,862	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	16,058	0	16,058	(Sch 5)
025		Depreciation: Equipment	7140	17,309	0	17,309	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	2,265	0	2,265	(Sch 5)
035		Leases and Rentals	7200	592,970	0	592,970	(Sch 5)
040		Property Taxes	7300	61,533	(13,885)	47,648	(Sch 5)
045		Property Insurance	7400	14,041	0	14,041	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 57,346	\$ 0	\$ 57,346	(Sch 6)
057		Subtotal 005 - 055		\$ 1,106,502	\$ (13,885)	\$ 1,092,617	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	86,748	0	86,748	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	24,683	0	24,683	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 111,431	\$ 0	\$ 111,431	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 183,134	\$ 0	\$ 183,134	(Sch 3)
065	.20-.39	Fringe Benefits	6500	80,145	0	80,145	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	129,779	0	129,779	(Sch 4)
065		Dietary - Total	6500	\$ 393,058	\$ 0	\$ 393,058	
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	39,597	0	39,597	(Sch 4)
075		Patient Supplies - Total	8100	\$ 39,597	\$ 0	\$ 39,597	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VALLEY POINTE NURSING AND REHABILITATION CENTER

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

Provider NPI:
1053303172

OSHPD Facility Number:
206010770

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	123,004	0	123,004	(Sch 4)
080		Physical Therapy - Total	8200	\$ 123,004	\$ 0	\$ 123,004	
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	125,397	0	125,397	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 125,397	\$ 0	\$ 125,397	
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	23,397	0	23,397	(Sch 4)
083		Speech Pathology - Total	8280	\$ 23,397	\$ 0	\$ 23,397	
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	56,489	0	56,489	(Sch 4)
085		Pharmacy - Total	8300	\$ 56,489	\$ 0	\$ 56,489	
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	18,557	0	18,557	(Sch 4)
090		Laboratory - Total	8400	\$ 18,557	\$ 0	\$ 18,557	
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	9,374	0	9,374	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 9,374	\$ 0	\$ 9,374	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VALLEY POINTE NURSING AND REHABILITATION CENTER

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

Provider NPI:
1053303172

OSHPD Facility Number:
206010770

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		\$ 395,815	\$ 0	\$ 395,815	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,268,895	\$ 0	\$ 1,268,895	(Sch 2)
105	.20-.39	Fringe Benefits	6110	554,613	0	554,613	(Sch 2)
105	.49	Agency Staff	6110	14,056	0	14,056	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	65,649	0	65,649	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,903,213	\$ 0	\$ 1,903,213	
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 POINTE NURSING AND REHABILITATION CENTER

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

Provider NPI:
1053303172

OSHPD Facility Number:
206010770

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	476	0	476 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 476	\$ 0	\$ 476
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		\$ 1,903,689	\$ 0	\$ 1,903,689
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 40,661	\$ 0	\$ 40,661 (Sch 2)
155	.20-.39	Fringe Benefits	6600	18,967	0	18,967 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	770	0	770 (Sch 4)
155		Social Services - Total	6600	\$ 60,398	\$ 0	\$ 60,398

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VALLEY POINTE NURSING AND REHABILITATION CENTER

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

Provider NPI:
1053303172

OSHPD Facility Number:
206010770

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	\$ 63,305	\$ 0	\$ 63,305	(Sch 2)
160	.20-.39	Fringe Benefits	6700	29,296	0	29,296	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	11,654	0	11,654	(Sch 4)
160		Activities - Total	6700	\$ 104,255	\$ 0	\$ 104,255	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 107,420	\$ 0	\$ 107,420	(Sch 6)
165	.20-.39	Fringe Benefits	6900	51,267	0	51,267	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	278,073	0	278,073	(Sch 6)
165		Administration - Total	6900	\$ 436,760	\$ 0	\$ 436,760	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 30,852	\$ 0	\$ 30,852	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,831	0	13,831	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 44,683	\$ 0	\$ 44,683	
167		CDPH Licensing Fees	6900	\$ 12,402	\$ 0	\$ 12,402	(Sch 6)
168		Professional Liability Insurance	6900	\$ 23,305	\$ 0	\$ 23,305	(Sch 6)
169		Quality Assurance Fees	6900	\$ 227,691	\$ 0	\$ 227,691	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 33,629	\$ 0	\$ 33,629	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,908	0	15,908	(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	\$ 49,537	\$ 0	\$ 49,537	
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		\$ 959,031	\$ 0	\$ 959,031	
200		Total		\$ 4,869,526	\$ (13,885)	\$ 4,855,641	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 249,336	
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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 POINTE NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1053303172		3
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for information: purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Section 2300 and 230.			\$0	\$249,336	\$249,336

Provider Name							Fiscal Period		Provider NPI		Adjustments
VALLEY POINTE NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1053303172		3
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	040	4	8A-1	040	4	Property Taxes To adjust reported property taxes to agree with the provider's tax bills. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$61,533	(\$13,885)	\$47,648	

Provider Name							Fiscal Period		Provider NPI		Adjustments
VALLEY POINTE NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1053303172		3
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 Nursing Facility Days	12,276	18	12,294	
							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 October 31, 2012 Report Date: November 30, 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				