

**REPORT  
ON THE  
RATE SETTING AUDIT  
WEST VALLEY HEALTHCARE CENTER  
WEST HILLS, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1063518124  
FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

**Audits Section - Burbank  
Financial Audits Branch  
Audits and Investigations  
Department of Health Care Services**

**Section Chief: Daniel J. Giardinelli  
Audit Supervisor: Celia Aviña  
Auditor: Tatevik Parsamyan**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 14, 2013

Administrator  
West Valley Healthcare Center  
7057 Shoup Avenue  
West Hills, CA 91307

WEST VALLEY HEALTHCARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1063518124  
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.

Administrator  
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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—Burbank at (818) 295-2620.

**Original Signed By**

Daniel J. Giardinelli, Chief  
Audits Section—Burbank  
Financial Audits Branch

Certified

cc: Naseer Chohan  
13347 Ventura Boulevard  
Sherman Oaks, CA 91423

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

Provider Name:  
WEST VALLEY HEALTHCARE CENTER

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

Provider NPI:  
1063518124

OSHPD Facility No.:  
206190341

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,483,331	\$ 91.47
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 890,712	\$ 23.39
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 707,542	\$ 18.58
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 900,521	\$ 23.65
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 49,619	\$ 1.30
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 28,957	\$ 0.76
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 104,940	\$ 2.76
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 345,278	\$ 9.07
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,322,177	\$ 34.72
11	Cost of Routine Service/Audited Total Costs	\$ 7,500,979	\$ 7,833,077	\$ 205.68
12	Total Patient Days (Adj )	38,083	38,083	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 196.96	\$ 205.68	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 4)	21,719	21,711	
16	Medi-Cal Managed Care Days (Adj 5)		187	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
WEST VALLEY HEALTHCARE CENTER

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

**Provider NPI:**  
1063518124

**OSHPD Facility No.:**  
206190341

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

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

Provider NPI:  
1063518124

OSHPD Facility No.:  
206190341

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 101,086	\$ 101,086		
160	Activities	235,784		\$ 235,784	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	1,022,123	0	0	1,022,123
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	335,408	0	0	335,408
083	Speech Pathology	63,485	0	0	63,485
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
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	3,146,461	101,086	235,784	3,483,331 *
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 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 4,904,347</b>	<b>\$ 101,086</b>	<b>\$ 235,784</b>	<b>\$ 4,904,347</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
WEST VALLEY HEALTHCARE CENTER

Provider NPI:  
1063518124

OSHPD Facility Number:  
206190341

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 89,610	\$ 89,610										
010	Housekeeping	140,675	305	\$ 140,980									
060	Laundry and Linen	106,469	1,239	1,956	\$ 109,664								
065	Dietary	373,649	9,312	14,701	0	\$ 397,662							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	2,378	3,754	0	0	0	\$ 6,132					
165	Administration	N/A	4,112	6,491	0	0	0	0		\$ 10,602	\$ 10,602		
166	Medical Records	143,900	0	0	0	0	0	0		143,900		\$ 143,900	
170	Inservice Education - Nursing	86,058	0	0	0	0	0	0	\$ 86,058				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,239	1,956	0	0	0	0	0	3,195	37	508	\$ 3,740
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	3	35	37
080	Physical Therapy		1,848	2,918	0	0	0	0	0	4,766	1,438	19,522	25,727
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		405	639	0	0	0	0	0	1,043	467	6,343	7,853
083	Speech Pathology		125	197	0	0	0	0	0	322	90	1,216	1,627
085	Pharmacy		684	1,080	0	0	0	0	0	1,765	435	5,900	8,100
090	Laboratory		0	0	0	0	0	0	0	0	43	578	621
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	67	905	971
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		67,663	106,815	109,664	397,662	0	6,132	86,058	773,994	8,009	108,709	890,712 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		300	473	0	0	0	0	0	773	14	185	971
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 940,361</b>	<b>\$ 89,610</b>	<b>\$ 140,980</b>	<b>\$ 109,664</b>	<b>\$ 397,662</b>	<b>\$ -</b>	<b>\$ 6,132</b>	<b>\$ 86,058</b>	<b>\$ 785,859</b>	<b>\$ 10,602</b>	<b>\$ 143,900</b>	<b>\$ 940,361</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
WEST VALLEY HEALTHCARE CENTER

Provider NPI:  
1063518124

OSHPD Facility Number:  
206190341

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 240,745	\$ 240,745										
010	Housekeeping	31,983	819	\$ 32,802									
060	Laundry and Linen	28,848	3,329	455	\$ 32,632								
065	Dietary	230,486	25,018	3,420	0	\$ 258,924							
155	Social Services	0	0	0	0	0	\$ -						
160	Activities	11,682	6,389	873	0	0	0	\$ 18,944					
165	Administration	N/A	11,046	1,510	0	0	0	0		\$ 12,556	\$ 12,556		
166	Medical Records	4,896	0	0	0	0	0	0		4,896		\$ 4,896	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	6,357	3,329	455	0	0	0	0	0	10,141	44	17	\$ 10,202
077	Specialized Support Surfaces	1,883	0	0	0	0	0	0	0	1,883	3	1	1,887
080	Physical Therapy	19	4,966	679	0	0	0	0	0	5,664	1,703	664	8,032
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,087	149	0	0	0	0	0	1,236	553	216	2,005
083	Speech Pathology	0	336	46	0	0	0	0	0	381	106	41	529
085	Pharmacy	306,783	1,839	251	0	0	0	0	0	308,873	515	201	309,589
090	Laboratory	31,215	0	0	0	0	0	0	0	31,215	50	20	31,285
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	48,813	0	0	0	0	0	0	0	48,813	79	31	48,923
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	177,221	181,783	24,853	32,632	258,924	0	18,944	0	694,357	9,486	3,699	707,542 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	4,880	805	110	0	0	0	0	0	5,795	16	6	5,818
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,125,811</b>	<b>\$ 240,745</b>	<b>\$ 32,802</b>	<b>\$ 32,632</b>	<b>\$ 258,924</b>	<b>\$ -</b>	<b>\$ 18,944</b>	<b>\$ -</b>	<b>\$ 1,108,359</b>	<b>\$ 12,556</b>	<b>\$ 4,896</b>	<b>\$ 1,125,811</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
WEST VALLEY HEALTHCARE CENTER

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

Provider NPI:  
1063518124

OSHPD Facility Number:  
206190341

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 960,843	95%							
	Property Tax (line 40)	52,943	5%	\$ 1,013,786						
005	Plant Operations and Maintenance			36,294	\$ 36,294					
010	Housekeeping			3,324	123	\$ 3,448				
060	Laundry and Linen			13,515	502	48	\$ 14,065			
065	Dietary			101,580	3,772	360	0	\$ 105,711		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			25,940	963	92	0	0	0	\$ 26,995
165	Administration			44,850	1,665	159	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
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			13,515	502	48	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			20,163	749	71	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			4,414	164	16	0	0	0	0
083	Speech Pathology			1,362	51	5	0	0	0	0
085	Pharmacy			7,466	277	26	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			738,092	27,405	2,612	14,065	105,711	0	26,995
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,270	121	12	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,013,786</b>	<b>100%</b>	<b>\$ 1,013,786</b>	<b>\$ 36,294</b>	<b>\$ 3,448</b>	<b>\$ 14,065</b>	<b>\$ 105,711</b>	<b>\$ -</b>	<b>\$ 26,995</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
WEST VALLEY HEALTHCARE CENTER

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

Provider NPI:  
1063518124

OSHPD Facility Number:  
206190341

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 95% Of Total	Property Tax 5% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 960,843	95%							
	Property Tax (line 40)	52,943	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 46,674	\$ 46,674				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	14,065	165	0	\$ 14,229	\$ 13,486	\$ 743
077	Specialized Support Surfaces			0	0	11	0	11	11	1
080	Physical Therapy			0	20,983	6,332	0	27,316	25,889	1,427
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	4,594	2,057	0	6,651	6,304	347
083	Speech Pathology			0	1,418	394	0	1,812	1,717	95
085	Pharmacy			0	7,770	1,914	0	9,683	9,178	506
090	Laboratory			0	0	188	0	188	178	10
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	293	0	293	278	15
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	914,880	35,260	0	950,140	900,521	49,619 *
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 *
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,403	60	0	3,463	3,282	181
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,013,786	100%	\$ -	\$ 967,112	\$ 46,674	\$ -	\$ 1,013,786	\$ 960,843	\$ 52,943

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
WEST VALLEY HEALTHCARE CENTER

Provider NPI:  
1063518124

OSHPD Facility Number:  
206190341

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. 73% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 19% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 13,861												
055	Interest - Other	2,286												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,734,043												
	Total Costs Allocable as Administration	1,750,190	73%											
167	CDPH Licensing Fees	38,331	2%											
168	Professional Liability Insurance	138,911	6%											
169	Quality Assurance Fees	457,051	19%											
174	Caregiver Training	0	0%											
	Total	2,384,483	100%						\$ 2,384,483					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 3,195	\$ 10,141	\$ 14,065	\$ 27,400	8,413	\$ 6,175	\$ 135	\$ 490	\$ 1,613	\$ -
077	Specialized Support Surfaces			0	0	1,883	0	1,883	578	424	9	34	111	0
080	Physical Therapy			1,022,123	4,766	5,664	20,983	1,053,537	323,493	237,441	5,200	18,845	62,006	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			335,408	1,043	1,236	4,594	342,281	105,099	77,142	1,689	6,123	20,145	0
083	Speech Pathology			63,485	322	381	1,418	65,606	20,145	14,786	324	1,174	3,861	0
085	Pharmacy			0	1,765	308,873	7,770	318,408	97,768	71,761	1,572	5,696	18,740	0
090	Laboratory			0	0	31,215	0	31,215	9,585	7,035	154	558	1,837	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	48,813	0	48,813	14,988	11,001	241	873	2,873	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			3,483,331	773,994	694,357	914,880	5,866,563	1,801,352	1,322,177	28,957	104,940	345,278	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*
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	773	5,795	3,403	9,971	3,062	2,247	49	178	587	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 2,384,483		\$ 4,904,347	\$ 785,859	\$ 1,108,359	\$ 967,112	\$ 7,765,677	\$ 2,384,483					
	Total Administrative Costs							\$ 2,384,483		\$ 1,750,190	\$ 38,331	\$ 138,911	\$ 457,051	\$ -
	Unit Cost Multiplier							0.30705412						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 154,502	\$ 17,452	\$ 46,674	\$ 218,628							
	<b>TOTAL FACILITY COSTS</b>							\$ 10,368,788						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
WEST VALLEY HEALTHCARE CENTER

Provider NPI:  
1063518124

OSHPD Facility Number:  
206190341

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 Svcs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	666									
010	Housekeeping	61	61								
060	Laundry and Linen	248	248	248							
065	Dietary	1,864	1,864	1,864							
155	Social Services	0	0	0							
160	Activities	476	476	476							
165	Administration	823	823	823							
166	Medical Records	0	0	0							
170	Inservice Education - Nursing	0	0	0							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	248	248	248						27,400	27,400
077	Specialized Support Surfaces	0	0	0						1,883	1,883
080	Physical Therapy	370	370	370						1,053,537	1,053,537
081	Respiratory Therapy	0	0	0						0	0
082	Occupational Therapy	81	81	81						342,281	342,281
083	Speech Pathology	25	25	25						65,606	65,606
085	Pharmacy	137	137	137						318,408	318,408
090	Laboratory	0	0	0						31,215	31,215
095	Home Health Services	0	0	0						0	0
100	Other Ancillary Services	0	0	0						48,813	48,813
101	Subacute Care Ancillary Services	0	0	0						0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0						0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	13,544	13,544	13,544	373,990	112,197	3,323,682	3,323,682	3,323,682	5,866,563	5,866,563
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care	0	0	0	0	0				0	0
140	Beauty and Barber	60	60	60	0	0				9,971	9,971
145	Other Nonreimbursable	0	0	0	0	0				0	0
	<b>TOTAL STATISTICS</b>	<b>18,603</b>	<b>17,937</b>	<b>17,876</b>	<b>373,990</b>	<b>112,197</b>	<b>3,323,682</b>	<b>3,323,682</b>	<b>3,323,682</b>	<b>7,765,677</b>	<b>7,765,677</b>
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 101,086 0.03041386	\$ 235,784 0.070940601			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 89,610 4.99581870	\$ 140,980 7.88653753	\$ 109,664 0.29322662	\$ 397,662 3.54431680	\$ - 0.00000000	\$ 6,132 0.00184494	\$ 86,058 0.02589237	\$ 10,602 0.00136526	\$ 143,900 0.01853026
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 240,745 13.42169817	\$ 32,802 1.83495880	\$ 32,632 0.08725274	\$ 258,924 2.30776588	\$ - 0.00000000	\$ 18,944 0.00569975	\$ - 0.00000000	\$ 12,556 0.00161689	\$ 4,896 0.00063047
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,013,786 54.49583401	\$ 36,294 2.02342786	\$ 3,448 0.19286613	\$ 14,065 0.03760691	\$ 105,711 0.94219459	\$ - 0.00000000	\$ 26,995 0.00812201	\$ - 0.00000000	\$ 46,674 0.00601031	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WEST VALLEY HEALTHCARE CENTER

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

Provider NPI:  
1063518124

OSHPD Facility Number:  
206190341

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	\$ 72,941	\$ 0	\$ 72,941	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,669	0	16,669	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	240,745	0	240,745	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 330,355	\$ 0	\$ 330,355	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 124,627	\$ 0	\$ 124,627	(Sch 3)
010	.20-.39	Fringe Benefits	6300	16,048	0	16,048	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	31,983	0	31,983	(Sch 4)
010		Housekeeping - Total	6300	\$ 172,658	\$ 0	\$ 172,658	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	71,871	0	71,871	(Sch 5)
025		Depreciation: Equipment	7140	68,724	0	68,724	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	820,248	0	820,248	(Sch 5)
040		Property Taxes	7300	52,943	0	52,943	(Sch 5)
045		Property Insurance	7400	13,861	0	13,861	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 2,286	\$ 0	\$ 2,286	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,532,946	\$ 0	\$ 1,532,946	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 94,337	\$ 0	\$ 94,337	(Sch 3)
060	.20-.39	Fringe Benefits	6400	12,132	0	12,132	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	28,848	0	28,848	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 135,317	\$ 0	\$ 135,317	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 322,834	\$ 0	\$ 322,834	(Sch 3)
065	.20-.39	Fringe Benefits	6500	50,815	0	50,815	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	230,486	0	230,486	(Sch 4)
065		Dietary - Total	6500	\$ 604,135	\$ 0	\$ 604,135	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	6,357	0	6,357	(Sch 4)
075		Patient Supplies - Total	8100	\$ 6,357	\$ 0	\$ 6,357	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	1,883	0	1,883	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 1,883	\$ 0	\$ 1,883	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WEST VALLEY HEALTHCARE CENTER

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

Provider NPI:  
1063518124

OSHPD Facility Number:  
206190341

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	\$ 900,135	\$ 0	\$ 900,135	(Sch 2)
080	.20-.39	Fringe Benefits	8200	121,988	0	121,988	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	19	0	19	(Sch 4)
080		Physical Therapy - Total	8200	\$ 1,022,142	\$ 0	\$ 1,022,142	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 289,679	\$ 0	\$ 289,679	(Sch 2)
082	.20-.39	Fringe Benefits	8250	45,729	0	45,729	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 335,408	\$ 0	\$ 335,408	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 56,813	\$ 0	\$ 56,813	(Sch 2)
083	.20-.39	Fringe Benefits	8280	6,672	0	6,672	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 63,485	\$ 0	\$ 63,485	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	306,783	0	306,783	(Sch 4)
085		Pharmacy - Total	8300	\$ 306,783	\$ 0	\$ 306,783	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	31,215	0	31,215	(Sch 4)
090		Laboratory - Total	8400	\$ 31,215	\$ 0	\$ 31,215	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	48,813	0	48,813	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 48,813	\$ 0	\$ 48,813	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WEST VALLEY HEALTHCARE CENTER

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

Provider NPI:  
1063518124

OSHPD Facility Number:  
206190341

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,816,086	\$ 0	\$ 1,816,086	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,696,368	\$ 0	\$ 2,696,368	(Sch 2)
105	.20-.39	Fringe Benefits	6110	450,093	0	450,093	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	187,095	(9,874)	177,221	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,333,556	\$ (9,874)	\$ 3,323,682	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

WEST VALLEY HEALTHCARE CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1063518124

## OSHPD Facility Number:

206190341

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	\$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		<b>Other Nonreimbursable</b>					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	4,880	0	4,880	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,880	\$ 0	\$ 4,880	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		<b>Subtotal 105 - 145</b>		\$ 3,338,436	\$ (9,874)	\$ 3,328,562	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 86,438	\$ 0	\$ 86,438	(Sch 2)
155	.20-.39	Fringe Benefits	6600	14,648	0	14,648	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0	(Sch 4)
155		Social Services - Total	6600	\$ 101,086	\$ 0	\$ 101,086	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WEST VALLEY HEALTHCARE CENTER

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

Provider NPI:  
1063518124

OSHPD Facility Number:  
206190341

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	\$ 167,425	\$ 0	\$ 167,425	(Sch 2)
160	.20-.39	Fringe Benefits	6700	68,359	0	68,359	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	11,682	0	11,682	(Sch 4)
160		Activities - Total	6700	\$ 247,466	\$ 0	\$ 247,466	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 1,453,857	\$ 0	\$ 1,453,857	(Sch 6)
165	.20-.39	Fringe Benefits	6900	280,186	0	280,186	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	(456,137)	456,137	0	(Sch 6)
165		Administration - Total	6900	\$ 1,277,906	\$ 456,137	\$ 1,734,043	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 113,620	\$ 0	\$ 113,620	(Sch 3)
166	.20-.39	Fringe Benefits	6900	30,280	0	30,280	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,896	0	4,896	(Sch 4)
166		Medical Records - Total	6900	\$ 148,796	\$ 0	\$ 148,796	
167		CDPH Licensing Fees	6900	\$ 38,331	\$ 0	\$ 38,331	(Sch 6)
168		Professional Liability Insurance	6900	\$ 138,911	\$ 0	\$ 138,911	(Sch 6)
169		Quality Assurance Fees	6900	\$ 457,051	\$ 0	\$ 457,051	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 68,363	\$ 0	\$ 68,363	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,695	0	17,695	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 86,058	\$ 0	\$ 86,058	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 2,495,605	\$ 456,137	\$ 2,951,742	
200		<b>Total</b>		\$ 9,922,525	\$ 446,263	\$ 10,368,788	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 352,086	
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\* For informational purposes only, this amount is included in various cost centers above.





Provider Name:  
WEST VALLEY HEALTHCARE CENTER

Provider NPI:  
1063518124

OSHPD Facility Number:  
206190341  
Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ				
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	456,137	446,263	9,874					
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							



Provider Name							Fiscal Period			Provider NPI		Adjustments
WEST VALLEY HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1063518124		5
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 total group health insurance for informational purposes: 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230			\$0	\$352,086	\$352,086

Provider Name							Fiscal Period	Provider NPI		Adjustments
WEST VALLEY HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1063518124		5
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b>ADJUSTMENTS TO REPORTED COSTS</b>										
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust home office costs to agree with the filed Genesis Healthcare Group Home Office Cost Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	(\$456,137)	\$446,263	(\$9,874) *
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$187,095	(\$9,874)	\$177,221
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify negative balance caused by provider's adjustment for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	*(9,874)	9,874	0

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
WEST VALLEY HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1063518124		5
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>										
4	4.1	5	2	1	15		Skilled Nursing Care - 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 April 7, 2013 Report Date: April 8, 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	21,719	(8)	21,711
5	Not Reported			1	16		Medi-Cal Managed Care Days 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	187	187