

**REPORT
ON THE
RATE SETTING AUDIT**

**VAN NUYS HEALTH CARE CENTER
VAN NUYS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1447205117**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Gary Diffenderffer
Auditor: Jennifer White**



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



EDMUND G. BROWN JR.
GOVERNOR

July 31, 2013

Lori Nelson
Reimbursement Manager
Five Star Quality Care
10850 W. Belmont Ave.
Littleton, CO 80127

VAN NUYS HEALTH CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1447205117
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$3,983, which resulted from Medi-Cal overpayments

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

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

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

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

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Sacramento at (916) 650-6994.

Original Signed By

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
VAN NUYS HEALTH CARE CENTER

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

Provider NPI:
1447205117

OSHPD Facility No.:
206191274

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	\$ 1,466,622	\$ 72.46
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 519,995	\$ 25.69
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 289,201	\$ 14.29
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 192,889	\$ 9.53
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 31,306	\$ 1.55
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,112	\$ 0.85
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 58,831	\$ 2.91
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 233,117	\$ 11.52
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 397,698	\$ 19.65
11	Cost of Routine Service/Audited Total Costs	\$ 3,445,395.00	\$ 3,206,770	\$ 158.43
12	Total Patient Days (Adj)	20,241	20,241	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 170.22	\$ 158.43	
14	Overpayments (Adj 11)		\$ 3,983	
15	Medi-Cal Days (Adj 10)	16,449	15,640	
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:
VAN NUYS HEALTH CARE CENTER

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

Provider NPI:
1447205117

OSHPD Facility No.:
206191274

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:
VAN NUYS HEALTH CARE CENTER

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

Provider NPI:
1447205117

OSHPD Facility No.:
206191274

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	\$ 32,146	\$ 32,146		
160	Activities	62,059		\$ 62,059	
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	1,372,417	32,146	62,059	1,466,622 *
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	\$ 1,466,622	\$ 32,146	\$ 62,059	\$ 1,466,622

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
VAN NUYS HEALTH CARE CENTER

Provider NPI:
1447205117

OSHPD Facility Number:
206191274

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	\$ 44,312	\$ 44,312										
010	Housekeeping	83,992	-	\$ 83,992									
060	Laundry and Linen	58,021	711	1,347	\$ 60,079								
065	Dietary	213,392	4,552	8,626	0	\$ 226,570							
155	Social Services	N/A	322	610	0	0	\$ 932						
160	Activities	N/A	4,096	7,762	0	0	0	\$ 11,858					
165	Administration	N/A	1,887	3,576	0	0	0	0		\$ 5,463	\$ 5,463		
166	Medical Records	72,789	201	381	0	0	0	0		73,372		\$ 73,372	
170	Inservice Education - Nursing	66,038	201	381	0	0	0	0	\$ 66,621				
ANCILLARY SERVICES													
075	Patient Supplies		40	76	0	0	0	0	0	117	108	1,451	\$ 1,675
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		917	1,737	0	0	0	0	0	2,654	227	3,054	5,935
081	Respiratory Therapy		54	102	0	0	0	0	0	155	1	16	173
082	Occupational Therapy		492	932	0	0	0	0	0	1,424	170	2,288	3,882
083	Speech Pathology		505	958	0	0	0	0	0	1,463	22	292	1,777
085	Pharmacy		0	0	0	0	0	0	0	0	262	3,526	3,788
090	Laboratory		0	0	0	0	0	0	0	0	11	154	165
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	26	343	368
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		30,115	57,088	60,079	226,570	932	11,858	66,621	453,263	4,624	62,108	519,995 *
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		219	415	0	0	0	0	0	634	11	142	786
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 538,544	\$ 44,312	\$ 83,992	\$ 60,079	\$ 226,570	\$ 932	\$ 11,858	\$ 66,621	\$ 459,710	\$ 5,463	\$ 73,372	\$ 538,544

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
VAN NUYS HEALTH CARE CENTER

Provider NPI:
1447205117

OSHPD Facility Number:
206191274

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	\$ 135,916	\$ 135,916										
010	Housekeeping	12,980	0	\$ 12,980									
060	Laundry and Linen	8,902	2,181	208	\$ 11,291								
065	Dietary	128,938	13,962	1,333	0	\$ 144,233							
155	Social Services	2,590	987	94	0	0	\$ 3,672						
160	Activities	7,182	12,563	1,200	0	0	0	\$ 20,944					
165	Administration	N/A	5,788	553	0	0	0	0		\$ 6,340	\$ 6,340		
166	Medical Records	1,456	617	59	0	0	0	0		2,132		\$ 2,132	
170	Inservice Education - Nursing	20	617	59	0	0	0	0	\$ 696				
ANCILLARY SERVICES													
075	Patient Supplies	55,974	123	12	0	0	0	0	0	56,109	125	42	\$ 56,277
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	108,180	2,812	268	0	0	0	0	0	111,260	264	89	111,613
081	Respiratory Therapy	0	165	16	0	0	0	0	0	180	1	0	182
082	Occupational Therapy	83,298	1,509	144	0	0	0	0	0	84,951	198	66	85,215
083	Speech Pathology	5,494	1,550	148	0	0	0	0	0	7,192	25	8	7,226
085	Pharmacy	137,178	0	0	0	0	0	0	0	137,178	305	102	137,585
090	Laboratory	5,974	0	0	0	0	0	0	0	5,974	13	4	5,992
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	13,337	0	0	0	0	0	0	0	13,337	30	10	13,377
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	0	92,371	8,822	11,291	144,233	3,672	20,944	696	282,029	5,367	1,805	289,201
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	2,960	672	64	0	0	0	0	0	3,696	12	4	3,713
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 710,379	\$ 135,916	\$ 12,980	\$ 11,291	\$ 144,233	\$ 3,672	\$ 20,944	\$ 696	\$ 701,907	\$ 6,340	\$ 2,132	\$ 710,379

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VAN NUYS HEALTH CARE CENTER

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

Provider NPI:
1447205117

OSHPD Facility Number:
206191274

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 204,654	86%							
	Property Tax (line 40)	33,215	14%	\$ 237,869						
005	Plant Operations and Maintenance			599	\$ 599					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			3,807	10	0	\$ 3,816			
065	Dietary			24,373	61	0	0	\$ 24,435		
155	Social Services			1,724	4	0	0	0	\$ 1,728	
160	Activities			21,931	55	0	0	0	0	\$ 21,987
165	Administration			10,104	25	0	0	0	0	0
166	Medical Records			1,077	3	0	0	0	0	0
170	Inservice Education - Nursing			1,077	3	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			215	1	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,908	12	0	0	0	0	0
081	Respiratory Therapy			287	1	0	0	0	0	0
082	Occupational Therapy			2,634	7	0	0	0	0	0
083	Speech Pathology			2,706	7	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			161,253	407	0	3,816	24,435	1,728	21,987
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			1,173	3	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 237,869	100%	\$ 237,869	\$ 599	\$ -	\$ 3,816	\$ 24,435	\$ 1,728	\$ 21,987

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VAN NUYS HEALTH CARE CENTER

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

Provider NPI:
1447205117

OSHPD Facility Number:
206191274

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 86% Of Total	Property Tax 14% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 204,654	86%							
	Property Tax (line 40)	33,215	14%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 10,129	\$ 10,129				
166	Medical Records				1,080		\$ 1,080			
170	Inservice Education - Nursing			\$ 1,080						
	ANCILLARY SERVICES									
075	Patient Supplies			0	216	200	21	\$ 438	\$ 377	\$ 61
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	4,921	422	45	5,387	4,635	752
081	Respiratory Therapy			0	288	2	0	290	250	41
082	Occupational Therapy			0	2,640	316	34	2,990	2,572	417
083	Speech Pathology			0	2,712	40	4	2,757	2,372	385
085	Pharmacy			0	0	487	52	539	463	75
090	Laboratory			0	0	21	2	23	20	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	47	5	52	45	7
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			1,080	214,706	8,574	914	224,195	192,889	31,306 *
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	1,176	20	2	1,198	1,031	167
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 237,869	100%	\$ 1,080	\$ 226,660	\$ 10,129	\$ 1,080	\$ 237,869	\$ 204,654	\$ 33,215

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
VAN NUYS HEALTH CARE CENTER

Provider NPI:
1447205117

OSHPD Facility Number:
206191274

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. 56% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 33% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 7,220												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	462,604												
	Total Costs Allocable as Administration	469,824	56%											
167	CDPH Licensing Fees	20,215	2%											
168	Professional Liability Insurance	69,501	8%											
169	Quality Assurance Fees	275,395	33%											
174	Caregiver Training	0	0%											
	Total	834,935	100%						\$ 834,935					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 117	\$ 56,109	\$ 216	\$ 56,442	16,507	\$ 9,288	\$ 400	\$ 1,374	\$ 5,445	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	2,654	111,260	4,921	118,834	34,754	19,556	841	2,893	11,463	0
081	Respiratory Therapy			0	155	180	288	624	182	103	4	15	60	0
082	Occupational Therapy			0	1,424	84,951	2,640	89,015	26,033	14,649	630	2,167	8,587	0
083	Speech Pathology			0	1,463	7,192	2,712	11,367	3,324	1,871	80	277	1,096	0
085	Pharmacy			0	0	137,178	0	137,178	40,119	22,575	971	3,340	13,233	0
090	Laboratory			0	0	5,974	0	5,974	1,747	983	42	145	576	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	13,337	0	13,337	3,900	2,195	94	325	1,287	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			1,466,622	453,263	282,029	214,706	2,416,620	706,758	397,698	17,112	58,831	233,117	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	634	3,696	1,176	5,507	1,610	906	39	134	531	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 834,935		\$ 1,466,622	\$ 459,710	\$ 701,907	\$ 226,660	\$ 2,854,898	\$ 834,935					
	Total Administrative Costs							\$ 834,935		\$ 469,824	\$ 20,215	\$ 69,501	\$ 275,395	\$ -
	Unit Cost Multiplier							0.29245706						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 78,834	\$ 8,472	\$ 11,209	\$ 98,516							
	TOTAL FACILITY COSTS							\$ 3,788,349						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
VAN NUYS HEALTH CARE CENTER

Provider NPI:
1447205117

OSHPD Facility Number:
206191274

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	25									
010	Housekeeping										
060	Laundry and Linen	159	159	159							
065	Dietary	1,018	1,018	1,018							
155	Social Services	72	72	72							
160	Activities	916	916	916							
165	Administration	422	422	422							
166	Medical Records	45	45	45							
170	Inservice Education - Nursing	45	45	45							
	ANCILLARY SERVICES										
075	Patient Supplies	9	9	9						56,442	56,442
077	Specialized Support Surfaces									0	0
080	Physical Therapy	205	205	205						118,834	118,834
081	Respiratory Therapy	12	12	12						624	624
082	Occupational Therapy	110	110	110						89,015	89,015
083	Speech Pathology	113	113	113						11,367	11,367
085	Pharmacy									137,178	137,178
090	Laboratory									5,974	5,974
095	Home Health Services									0	0
100	Other Ancillary Services									13,337	13,337
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,735	6,735	6,737	202,410	60,723	1,372,417	1,372,417	1,372,417	2,416,620	2,416,620
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	49	49	49						5,507	5,507
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	9,935	9,910	9,912	202,410	60,723	1,372,417	1,372,417	1,372,417	2,854,898	2,854,898
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 32,146 0.02342291	\$ 62,059 0.045218764			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 44,312 4.47144299	\$ 83,992 8.47376917	\$ 60,079 0.29681977	\$ 226,570 3.73120936	\$ 932 0.00067913	\$ 11,858 0.00864010	\$ 66,621 0.04854249	\$ 5,463 0.00191351	\$ 73,372 0.02570023
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 135,916 13.71503532	\$ 12,980 1.30952381	\$ 11,291 0.05578235	\$ 144,233 2.37526145	\$ 3,672 0.00267540	\$ 20,944 0.01526103	\$ 696 0.00050721	\$ 6,340 0.00222087	\$ 2,132 0.00074682
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 237,869 23.94252642	\$ 599 0.06039992	\$ - 0.00000000	\$ 3,816 0.01885512	\$ 24,435 0.40240072	\$ 1,728 0.00125925	\$ 21,987 0.01602041	\$ 1,080 0.00078703	\$ 10,129 0.00354802	\$ 1,080 0.00037834

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VAN NUYS HEALTH CARE CENTER

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

Provider NPI:
1447205117

OSHPD Facility Number:
206191274

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	\$ 35,222	\$ 0	\$ 35,222	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,986	(3,896)	9,090	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	135,916	0	135,916	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 184,124	\$ (3,896)	\$ 180,228	
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	83,992	0	83,992	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	12,980	0	12,980	(Sch 4)
010		Housekeeping - Total	6300	\$ 96,972	\$ 0	\$ 96,972	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	29,448	0	29,448	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	175,206	0	175,206	(Sch 5)
040		Property Taxes	7300	32,708	507	33,215	(Sch 5)
045		Property Insurance	7400	8,556	(1,336)	7,220	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 527,014	\$ (4,725)	\$ 522,289	
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	58,021	0	58,021	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	9,152	(250)	8,902	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 67,173	\$ (250)	\$ 66,923	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 170,106	\$ 0	\$ 170,106	(Sch 3)
065	.20-.39	Fringe Benefits	6500	62,051	(18,765)	43,286	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	130,188	(1,250)	128,938	(Sch 4)
065		Dietary - Total	6500	\$ 362,345	\$ (20,015)	\$ 342,330	
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	58,934	(2,960)	55,974	(Sch 4)
075		Patient Supplies - Total	8100	\$ 58,934	\$ (2,960)	\$ 55,974	
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:
VAN NUYS HEALTH CARE CENTER

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

Provider NPI:
1447205117

OSHPD Facility Number:
206191274

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	108,180	0	108,180	(Sch 4)
080		Physical Therapy - Total	8200	\$ 108,180	\$ 0	\$ 108,180	
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	83,298	0	83,298	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 83,298	\$ 0	\$ 83,298	
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	5,494	0	5,494	(Sch 4)
083		Speech Pathology - Total	8280	\$ 5,494	\$ 0	\$ 5,494	
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	137,178	0	137,178	(Sch 4)
085		Pharmacy - Total	8300	\$ 137,178	\$ 0	\$ 137,178	
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	5,974	0	5,974	(Sch 4)
090		Laboratory - Total	8400	\$ 5,974	\$ 0	\$ 5,974	
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	13,337	0	13,337	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 13,337	\$ 0	\$ 13,337	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VAN NUYS HEALTH CARE CENTER

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

Provider NPI:
1447205117

OSHPD Facility Number:
206191274

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		\$ 412,395	\$ (2,960)	\$ 409,435	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,131,926	\$ 0	\$ 1,131,926	(Sch 2)
105	.20-.39	Fringe Benefits	6110	361,174	(120,683)	240,491	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110		0	0	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,493,100	\$ (120,683)	\$ 1,372,417	
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:
VAN NUYS HEALTH CARE CENTER

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

Provider NPI:
1447205117

OSHPD Facility Number:
206191274

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		2,960	2,960 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 2,960	\$ 2,960
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		\$ 1,493,100	\$ (117,723)	\$ 1,375,377
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 26,859	\$ 0	\$ 26,859 (Sch 2)
155	.20-.39	Fringe Benefits	6600	8,114	(2,827)	5,287 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,590	0	2,590 (Sch 4)
155		Social Services - Total	6600	\$ 37,563	\$ (2,827)	\$ 34,736

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VAN NUYS HEALTH CARE CENTER

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

Provider NPI:
1447205117

OSHPD Facility Number:
206191274

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 52,131	\$ 0	\$ 52,131	(Sch 2)
160	.20-.39	Fringe Benefits	6700	15,385	(5,457)	9,928	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,182	0	7,182	(Sch 4)
160		Activities - Total	6700	\$ 74,698	\$ (5,457)	\$ 69,241	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 190,373	\$ 0	\$ 190,373	(Sch 6)
165	.20-.39	Fringe Benefits	6900	47,579	(20,890)	26,689	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	309,012	(63,470)	245,542	(Sch 6)
165		Administration - Total	6900	\$ 546,964	\$ (84,360)	\$ 462,604	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 57,645	\$ 0	\$ 57,645	(Sch 3)
166	.20-.39	Fringe Benefits	6900	21,545	(6,401)	15,144	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,456	0	1,456	(Sch 4)
166		Medical Records - Total	6900	\$ 80,646	\$ (6,401)	\$ 74,245	
167		CDPH Licensing Fees	6900	\$ 20,215	\$ 0	\$ 20,215	(Sch 6)
168		Professional Liability Insurance	6900	\$ 71,169	\$ (1,668)	\$ 69,501	(Sch 6)
169		Quality Assurance Fees	6900	\$ 275,395	\$ 0	\$ 275,395	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 53,109	\$ 0	\$ 53,109	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,736	(5,807)	12,929	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	20	0	20	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 71,865	\$ (5,807)	\$ 66,058	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,178,515	\$ (106,520)	\$ 1,071,995	
200		Total		\$ 4,040,542	\$ (252,193)	\$ 3,788,349	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 80,420	
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* For informational purposes only, this amount is included in various cost centers above.

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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	(\$252,193) (To Sch 8)	0	(185,515)	789	(1,500)	507	(1,336)	(63,470)	(1,668)

Provider Name							Fiscal Period			Provider NPI		Adjustments
VAN NUYS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1447205117		11
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 informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub 15-1, Sections 2300 and 2304			\$0	\$80,420	\$80,420

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VAN NUYS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1447205117	11		
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>RECLASSIFICATION OF REPORTED COSTS</u>											
2	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$58,934	(\$2,960)	\$55,974	
	10.5	140	4	8A-1	140	4	Beauty and Barber	0	2,960	2,960	
							To reclassify beauty and barber expense to the appropriate cost center				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				

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Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
3	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$12,986	(\$3,913)	\$9,073 *
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	62,051	(18,845)	43,206 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	361,174	(121,199)	239,975 *
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	8,114	(2,839)	5,275 *
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	15,385	(5,480)	9,905 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	47,579	(20,979)	26,600 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	21,545	(6,428)	15,117 *
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	18,736	(5,832)	12,904 *
							To reconcile the provider's reported self-insured health allocation to paid claims and administrative fees. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162, 2162.3, 2162.6, 2162.7, 2300, and 2304			
4	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	* \$9,073	\$17	\$9,090
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	* 43,206	80	43,286
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 239,975	516	240,491
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	* 5,275	12	5,287
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	* 9,905	23	9,928
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 26,600	89	26,689
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	* 15,117	27	15,144
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	* 12,904	25	12,929
							To adjust reported Workers' Compensation expense to agree with policy amounts. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
5	10.5	040	4	8A-1	040	4	Property Taxes	\$32,708	\$507	\$33,215
							To adjust property tax expense to agree with property tax bills. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

*Balance carried forward from prior/to subsequent adjustments

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Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
6	10.5	045	4	8A-1	045	4	Property Insurance To adjust property insurance expense to agree with provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$8,556	(\$1,336)	\$7,220
7	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	\$9,152	(\$250)	\$8,902
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor To correct flow through error of revenue offsets to agree with provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300 and 2304	130,188	(1,250)	128,938
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Five Star Quality Care, Inc. Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$309,012	(\$63,470)	\$245,542
9	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust Liability insurance expense to agree with the insurance policies. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$71,169	(\$1,668)	\$69,501

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Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA</u>										
10	4.1	5	2	1	15	N/A	Medi-Cal Patient 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 March 27, 2013 Report Date: March 28, 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	16,449	(809)	15,640

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Cost Report				Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
11	Not Reported			1	14	N/A	Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$0	\$3,983	\$3,983