

**REPORT
ON THE
RATE SETTING AUDIT**

**HARBOR VIEW HOUSE
SAN PEDRO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1528128485**

**FISCAL PERIOD ENDED
MARCH 31, 2012**

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

**Section Chief: Maria Delgado
Audit Supervisor: Ginn Sampson
Auditor: Sunita Parmar**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

October 28, 2013

Carla Williams, Administrator
Harbor View House
921 South Beacon Street
San Pedro, CA 90731

HARBOR VIEW HOUSE
NATIONAL PROVIDER IDENTIFIER (NPI): 1528128485
FISCAL PERIOD ENDED: MARCH 31, 2012

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$2,111, 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.

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.

Carla Williams
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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—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified
Enclosures

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
HARBOR VIEW HOUSE

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

Provider NPI:
1528128485

OSHPD Facility No.:
206190365

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	\$ 0	\$ 0.00
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
11	Cost of Routine Service/Audited Total Costs	\$	\$ -	\$ 0.00
12	Total Patient Days (Adj)		0	
13	Cost Per Patient Day (Cost Divided by Days)	\$ -	\$ -	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj)		0	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 2,613,686	\$ 1,960,038	
18	Total Patient Days (Adj 45)	29,973	30,001	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 87.20	\$ 65.33	
20	Overpayments (Adjs 46 & 47)	\$	\$ (2,111)	
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:
HARBOR VIEW HOUSE

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

Provider NPI:
1528128485

OSHPD Facility No.:
206190365

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:
HARBOR VIEW HOUSE

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

Provider NPI:
1528128485

OSHPD Facility No.:
206190365

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	\$ 41,231	\$ 41,231		
160	Activities	72,365		\$ 72,365	
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	0	0	0	0 *
110	Intermediate Care	1,066,286	41,231	42,050	1,149,567 *
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	30,315	30,315
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,179,882	\$ 41,231	\$ 72,365	\$ 1,179,882

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
HARBOR VIEW HOUSE

Provider NPI:
1528128485

OSHPD Facility Number:
206190365

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

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	\$ 160,925	\$ 160,925										
010	Housekeeping	357,023	8,159	\$ 365,182									
060	Laundry and Linen	25,038	2,288	5,468	\$ 32,794								
065	Dietary	363,820	9,668	23,111	0	\$ 396,598							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	9,902	23,671	0	0	0	\$ 33,573					
165	Administration	N/A	2,203	5,267	0	0	0	0		\$ 7,471	\$ 7,471		
166	Medical Records	72,110	0	0	0	0	0	0		72,110		\$ 72,110	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	0	0	\$ -
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology		0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy		0	0	0	0	0	0	0	0	0	0	0
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0
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	0	0	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		0	0	0	0	0	0	0	0	0	0	0
110	Intermediate Care		30,887	73,833	12,198	147,431	0	19,509	0	283,857	2,980	28,766	315,604
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		62,169	148,612	20,596	249,168	0	14,064	0	494,609	3,019	29,139	526,767
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		35,650	85,219	0	0	0	0	0	120,869	1,472	14,205	136,545
	TOTAL	\$ 978,916	\$ 160,925	\$ 365,182	\$ 32,794	\$ 396,598	\$ -	\$ 33,573	\$ -	\$ 899,335	\$ 7,471	\$ 72,110	\$ 978,916

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
HARBOR VIEW HOUSE

Provider NPI:
1528128485

OSHPD Facility Number:
206190365

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

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	\$ 223,467	\$ 223,467										
010	Housekeeping	48,642	11,330	\$ 59,972									
060	Laundry and Linen	9,263	3,177	898	\$ 13,338								
065	Dietary	248,455	13,425	3,795	0	\$ 265,675							
155	Social Services	1,100	0	0	0	0	\$ 1,100						
160	Activities	7,804	13,751	3,887	0	0	0	\$ 25,442					
165	Administration	N/A	3,060	865	0	0	0	0		\$ 3,925	\$ 3,925		
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	0	0	0	0	0	0	0	0	0	0	0	\$ -
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy	0	0	0	0	0	0	0	0	0	0	0	0
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0
110	Intermediate Care		42,890	12,125	4,961	98,762	1,100	14,784	0	174,622	1,566	0	176,188
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	768,707	86,330	24,406	8,377	166,914	0	10,658	0	1,065,391	1,586	0	1,066,977
140	Beauty and Barber	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	591,271	49,505	13,995	0	0	0	0	0	654,771	773	0	655,544
	TOTAL	\$ 1,898,709	\$ 223,467	\$ 59,972	\$ 13,338	\$ 265,675	\$ 1,100	\$ 25,442	\$ -	\$ 1,894,784	\$ 3,925	\$ -	\$ 1,898,709

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HARBOR VIEW HOUSE

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

Provider NPI:
1528128485

OSHPD Facility Number:
206190365

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 160,998	88%							
	Property Tax (line 40)	21,970	12%	\$ 182,968						
005	Plant Operations and Maintenance			6,469	\$ 6,469					
010	Housekeeping			8,948	328	\$ 9,276				
060	Laundry and Linen			2,509	92	139	\$ 2,740			
065	Dietary			10,603	389	587	0	\$ 11,579		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			10,861	398	601	0	0	0	\$ 11,860
165	Administration			2,417	89	134	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			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	0	0	0	0	0	0
110	Intermediate Care			33,876	1,242	1,876	1,019	4,304	0	6,892
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			68,185	2,499	3,775	1,721	7,275	0	4,968
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			39,100	1,433	2,165	0	0	0	0
	TOTAL	\$ 182,968	100%	\$ 182,968	\$ 6,469	\$ 9,276	\$ 2,740	\$ 11,579	\$ -	\$ 11,860

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HARBOR VIEW HOUSE

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

Provider NPI:
1528128485

OSHPD Facility Number:
206190365

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 88% Of Total	Property Tax 12% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 160,998	88%							
	Property Tax (line 40)	21,970	12%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 2,639	\$ 2,639				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	0	0	\$ -	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	0	0	0	0	0	0
110	Intermediate Care			0	49,208	1,053	0	50,261	44,226	6,035
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	88,423	1,066	0	89,490	78,744	10,746
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	42,698	520	0	43,218	38,028	5,189
	TOTAL	\$ 182,968	100%	\$ -	\$ 180,329	\$ 2,639	\$ -	\$ 182,968	\$ 160,998	\$ 21,970

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
HARBOR VIEW HOUSE

Provider NPI:
1528128485

OSHPD Facility Number:
206190365

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

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. 88% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 34,513												
055	Interest - Other	1,684												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	555,638												
	Total Costs Allocable as Administration	591,835	88%											
167	CDPH Licensing Fees	21,343	3%											
168	Professional Liability Insurance	59,681	9%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	672,859	100%						\$ 672,859					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ -	\$ -	\$ -	\$ -	0	\$ -	\$ -	\$ -	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0
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	0	0	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			0	0	0	0	0	0	0	0	0	0	0
110	Intermediate Care			1,149,567	283,857	174,622	49,208	1,657,254	268,418	236,096	8,514	23,808	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			30,315	494,609	1,065,391	88,423	1,678,738	271,898	239,157	8,625	24,117	0	0
140	Beauty and Barber			0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	120,869	654,771	42,698	818,338	132,543	116,582	4,204	11,756	0	0
	SUBTOTAL	\$ 672,859		\$ 1,179,882	\$ 899,335	\$ 1,894,784	\$ 180,329	\$ 4,154,330	\$ 672,859					
	Total Administrative Costs							\$ 672,859		\$ 591,835	\$ 21,343	\$ 59,681	\$ -	\$ -
	Unit Cost Multiplier							0.16196570						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 79,581	\$ 3,925	\$ 2,639	\$ 86,145							
	TOTAL FACILITY COSTS							\$ 4,913,334						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
HARBOR VIEW HOUSE

Provider NPI:
1528128485

OSHPD Facility Number:
206190365

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 42)	Plant Ops (SQ FT) 5 (Adj 42)	Hskpng (SQ FT) 10 (Adj 42)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj 43)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj 44)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	3,295									
010	Housekeeping	4,558	4,558								
060	Laundry and Linen	1,278	1,278	1,278							
065	Dietary	5,401	5,401	5,401							
155	Social Services										
160	Activities	5,532	5,532	5,532							
165	Administration	1,231	1,231	1,231							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									0	0
077	Specialized Support Surfaces									0	0
080	Physical Therapy									0	0
081	Respiratory Therapy									0	0
082	Occupational Therapy									0	0
083	Speech Pathology									0	0
085	Pharmacy									0	0
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services									0	0
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care						0	0	0	0	0
110	Intermediate Care	17,255	17,255	17,255	99,952	88,752	1,066,286	1,066,286	1,066,286	1,657,254	1,657,254
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	34,731	34,731	34,731	168,767	149,997		768,707		1,678,738	1,678,738
140	Beauty and Barber									0	0
145	Other Nonreimbursable	19,916	19,916	19,916						818,338	818,338
	TOTAL STATISTICS	93,197	89,902	85,344	268,719	238,749	1,066,286	1,834,993	1,066,286	4,154,330	4,154,330
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 41,231 0.038667862	\$ 72,365 0.039436118			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 160,925 1.79000467	\$ 365,182 4.27893984	\$ 32,794 0.12203868	\$ 396,598 1.66115196	\$ - 0.00000000	\$ 33,573 0.01829620	\$ - 0.00000000	\$ 7,471 0.00179833	\$ 72,110 0.01735779
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 223,467 2.48567329	\$ 59,972 0.70270551	\$ 13,338 0.04963456	\$ 265,675 1.11278135	\$ 1,100 0.00103162	\$ 25,442 0.01386496	\$ - 0.00000000	\$ 3,925 0.00094477	\$ - 0.00000000
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 182,968 1.96323916	\$ 6,469 0.07195472	\$ 9,276 0.10869439	\$ 2,740 0.01019611	\$ 11,579 0.04849922	\$ - 0.00000000	\$ 11,860 0.00646323	\$ - 0.00000000	\$ 2,639 0.00063527	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HARBOR VIEW HOUSE

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

Provider NPI:
1528128485

OSHPD Facility Number:
206190365

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	\$ 76,905	\$ 38,416	\$ 115,321	(Sch 3)
005	.20-.39	Fringe Benefits	6200	17,083	8,778	25,861	(Sch 3)
005	.79	Agency Staff	6200	19,743	0	19,743	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	135,077	88,390	223,467	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 248,808	\$ 135,584	\$ 384,392	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 184,901	\$ 108,236	\$ 293,137	(Sch 3)
010	.20-.39	Fringe Benefits	6300	39,915	23,971	63,886	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	31,337	17,305	48,642	(Sch 4)
010		Housekeeping - Total	6300	\$ 256,153	\$ 149,512	\$ 405,665	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 52,160	\$ 32,873	\$ 85,033	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	29,352	17,249	46,601	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	10,750	10,060	20,810	(Sch 5)
040		Property Taxes	7300	13,177	8,793	21,970	(Sch 5)
045		Property Insurance	7400	18,909	15,604	34,513	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	2,293	6,261	8,554	(Sch 6)
055		Interest - Other	7600	\$ 490	\$ 1,194	\$ 1,684	(Sch 6)
057		Subtotal 005 - 055		\$ 632,092	\$ 377,130	\$ 1,009,222	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 11,085	\$ 6,151	\$ 17,236	(Sch 3)
060	.20-.39	Fringe Benefits	6400	4,180	2,121	6,301	(Sch 3)
060	.79	Agency Staff	6400	1,501	0	1,501	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	5,675	3,588	9,263	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 22,441	\$ 11,860	\$ 34,301	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 110,989	\$ 188,731	\$ 299,720	(Sch 3)
065	.20-.39	Fringe Benefits	6500	23,217	39,780	62,997	(Sch 3)
065	.79	Agency Staff	6500	1,103	0	1,103	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	92,753	155,702	248,455	(Sch 4)
065		Dietary - Total	6500	\$ 228,062	\$ 384,213	\$ 612,275	
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		0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
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:
HARBOR VIEW HOUSE

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

Provider NPI:
1528128485

OSHPD Facility Number:
206190365

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		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 0	\$ 0	\$ 0	
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		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 0	\$ 0	\$ 0	
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		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 0	\$ 0	\$ 0	
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		0	0	(Sch 4)
085		Pharmacy - Total	8300	\$ 0	\$ 0	\$ 0	
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		0	0	(Sch 4)
090		Laboratory - Total	8400	\$ 0	\$ 0	\$ 0	
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		0	0	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HARBOR VIEW HOUSE

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

Provider NPI:
1528128485

OSHPD Facility Number:
206190365

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		\$ 0	\$ 0	\$ 0	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$	\$ 0	\$ 0	(Sch 2)
105	.20-.39	Fringe Benefits	6110		0	0	(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	\$ 0	\$ 0	\$ 0	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 822,697	\$ 7,818	\$ 830,515	
110	.20-.39	Fringe Benefits	6120	187,247	1,817	189,064	
110	.49	Agency Staff	6120	45,600	0	45,600	
110	.40-.99	Other - Nonlabor	6120	106,592	(105,485)	1,107	
110		Intermediate Care - Total	6120	\$ 1,162,136	\$ (95,850)	\$ 1,066,286	(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:
HARBOR VIEW HOUSE

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

Provider NPI:
1528128485

OSHPD Facility Number:
206190365

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		768,707	768,707	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 768,707	\$ 768,707	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	22,383	568,888	591,271	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 22,383	\$ 568,888	\$ 591,271	
146		Subtotal 105 - 145		\$ 1,184,519	\$ 1,241,745	\$ 2,426,264	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 33,767	\$ (351)	\$ 33,416	(Sch 2)
155	.20-.39	Fringe Benefits	6600	7,685	130	7,815	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600		1,100	1,100	(Sch 4)
155		Social Services - Total	6600	\$ 41,452	\$ 879	\$ 42,331	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HARBOR VIEW HOUSE

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

Provider NPI:
1528128485

OSHPD Facility Number:
206190365

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	\$ 53,332	\$ 6,018	\$ 59,350	(Sch 2)
160	.20-.39	Fringe Benefits	6700	10,869	1,500	12,369	(Sch 2)
160	.49	Agency Staff	6700	646	0	646	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,212	3,592	7,804	(Sch 4)
160		Activities - Total	6700	\$ 69,059	\$ 11,110	\$ 80,169	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 226,729	\$ (219,458)	\$ 7,271	(Sch 6)
165	.20-.39	Fringe Benefits	6900	57,522	(56,987)	535	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	10,314	537,518	547,832	(Sch 6)
165		Administration - Total	6900	\$ 294,565	\$ 261,073	\$ 555,638	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 54,709	\$ (651)	\$ 54,058	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,452	0	12,452	(Sch 3)
166	.49	Agency Staff	6900	5,600	0	5,600	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 72,761	\$ (651)	\$ 72,110	
167		CDPH Licensing Fees	6900	\$ 21,343	\$ 0	\$ 21,343	(Sch 6)
168		Professional Liability Insurance	6900	\$ 74,536	\$ (14,855)	\$ 59,681	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$	\$ 0	\$ 0	(Sch 3)
170	.20-.39	Fringe Benefits	6800		0	0	(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	\$ 0	\$ 0	\$ 0	
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		\$ 573,716	\$ 257,556	\$ 831,272	
200		Total		\$ 2,640,830	\$ 2,272,504	\$ 4,913,334	

210	0.24	Total Facility Group Health Insurance * (adj 1)	6900			\$ 244,092	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
HARBOR VIEW HOUSE

Provider NPI:
1528128485

OSHPD Facility Number:
206190365

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

Line No.	Sub No.	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
005	1	Plant Operations and Maintenance - Salaries and Wages	38,416							
005	2	Plant Operations and Maintenance - Fringe Benefits	8,778							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	88,390				(2,954)			
010	1	Housekeeping - Salaries and Wages	108,236							
010	2	Housekeeping - Fringe Benefits	23,971							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	17,305	1,669						
015	4	Depreciation: Buildings and Improvements	32,873							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	17,249							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	10,060			789	2,954			
040	4	Property Taxes	8,793							
045	4	Property Insurance	15,604							
050	4	Interest - Property, Plant, and Equipment	6,261							
055	4	Interest - Other	1,194							
060	1	Laundry and Linen - Salaries and Wages	6,151							
060	2	Laundry and Linen - Fringe Benefits	2,121							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	3,588							
065	1	Dietary - Salaries and Wages	188,731							
065	2	Dietary - Fringe Benefits	39,780							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	155,702							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:
HARBOR VIEW HOUSE

Provider NPI:
1528128485

OSHPD Facility Number:
206190365

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

Line No.	Sub No.	Description	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	0	0	0	768,707	604,426	22,931	31,594	0	(14,020)

Provider Name:
HARBOR VIEW HOUSE

Provider NPI:
1528128485

OSHPD Facility Number:
206190365

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

Line No.	Sub No.	Description	AUDIT ADJ 19	AUDIT ADJ 20	AUDIT ADJ 21	AUDIT ADJ 22	AUDIT ADJ 23	AUDIT ADJ 24	AUDIT ADJ 25	AUDIT ADJ 26	AUDIT ADJ 27
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	3,353	11,531	(9,587)	(5,268)	0	(8,241)	(154,811)	(33,845)	(4,981)

Provider Name:
HARBOR VIEW HOUSE

Provider NPI:
1528128485

OSHPD Facility Number:
206190365

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

Line No.	Sub No.	Description	AUDIT ADJ 28	AUDIT ADJ 29	AUDIT ADJ 30	AUDIT ADJ 31	AUDIT ADJ 32	AUDIT ADJ 33	AUDIT ADJ 34	AUDIT ADJ 35	AUDIT ADJS 36-41
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	(7,900)	1,127,913	(312)	(2,391)	(1,086)	(1,816)	(590)	(1,324)	(51,779)

Provider Name							Fiscal Period		Provider NPI		Adjustments
HARBOR VIEW HOUSE							APRIL 1, 2011 THROUGH MARCH 31, 2012		1528128485		47
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	N/A		8	210		Group Health Insurance To include Group Health Insurance in the audit report for informational purpose only 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$244,092	\$244,092	

Provider Name							Fiscal Period	Provider NPI		Adjustments	
HARBOR VIEW HOUSE							APRIL 1, 2011 THROUGH MARCH 31, 2012	1528128485		47	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	\$31,337	\$1,669	\$33,006 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	10,314	12,083	22,397 *	
	10.5	110	4	8A-1	110	4	Intermediate Care - Other - Nonlabor	106,592	(13,752)	92,840 *	
							To reclassify housekeeping and office supplies expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$22,397	\$14,855	\$37,252 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	74,536	(14,855)	59,681	
							To reclassify other insurance expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
4	10.5	110	4	8A-1	110	4	Intermediate Care - Other - Nonlabor	* \$92,840	(\$21,342)	\$71,498 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 37,252	21,342	58,594 *	
							To reclassify licensing fees expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
5	10.5	035	4	8A-1	035	4	Leases and Rentals	\$10,750	\$789	\$11,539 *	
	10.5	110	4	8A-1	110	4	Intermediate Care - Other - Nonlabor	* 71,498	(789)	70,709 *	
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
HARBOR VIEW HOUSE							APRIL 1, 2011 THROUGH MARCH 31, 2012	1528128485		47
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
6	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$135,077	(\$2,954)	\$132,123 *
	10.5	035	4	8A-1	035	4	Leases and Rentals	* 11,539	2,954	14,493 *
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501			
7	10.5	110	4	8A-1	110	4	Intermediate Care - Other - Nonlabor	* \$70,709	(\$6,788)	\$63,921 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 58,594	6,788	65,382 *
							To reclassify pharmaceutical expenses due to insufficient documentation to administration cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
8	10.5	110	4	8A-1	110	4	Intermediate Care - Other - Nonlabor	* \$63,921	(\$8,709)	\$55,212 *
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	0	1,100	1,100
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	4,212	1,720	5,932 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 65,382	5,889	71,271 *
							To reclassify consultant expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			
9	10.5	110	4	8A-1	110	4	Intermediate Care - Other - Nonlabor	* \$55,212	(\$1,227)	\$53,985 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 71,271	1,227	72,498 *
							To reclassify photocopy machine expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
HARBOR VIEW HOUSE							APRIL 1, 2011 THROUGH MARCH 31, 2012	1528128485		47	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
10	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	*	\$132,123	\$14,131	\$146,254 *
	10.5	110	4	8A-1	110	4	Intermediate Care - Other - Nonlabor	*	53,985	(14,131)	39,854 *
							To reclassify medical waste disposal expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
11	10.5	110	4	8A-1	110	4	Intermediate Care - Other - Nonlabor	*	\$39,854	(\$10,047)	\$29,807 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	72,498	10,047	82,545 *
							To reclassify travel expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
12	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages		\$226,729	(\$653,043)	(\$426,314) *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits		57,522	(165,943)	(108,421) *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	82,545	818,986	901,531 *
							To reclassify home office adjustments for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
HARBOR VIEW HOUSE							APRIL 1, 2011 THROUGH MARCH 31, 2012	1528128485		47
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
13	10.5	139	4	8A-1	139	4	Residential Care - Other - Nonlabor To include residential care costs for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$768,707	\$768,707
14	10.5	145	4	8A-1	145	4	Other Nonreimbursable To include museum, behavioral services and other non-health care expenses in the non-reimbursable cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$22,383	\$604,426	\$626,809 *
15	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$76,905	(\$245)	\$76,660 *
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	17,083	205	17,288 *
	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	\$184,901	(\$422)	\$184,479 *
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	39,915	515	40,430 *
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	* 33,006	(77)	32,929 *
	10.5	045	4	8A-1	045	4	Property Insurance	\$18,909	(\$818)	\$18,091 *
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	\$2,293	(\$55)	\$2,238 *
	10.5	055	4	8A-1	055	4	Interest - Other	\$490	\$907	\$1,397 *
	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	\$11,085	\$608	\$11,693 *
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	4,180	32	4,212 *
-Continued on next page-										

Provider Name							Fiscal Period	Provider NPI		Adjustments
HARBOR VIEW HOUSE							APRIL 1, 2011 THROUGH MARCH 31, 2012	1528128485		47
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
-Continued from previous page-										
15	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	\$110,989	\$1,328	\$112,317 *
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	23,217	579	23,796 *
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	92,753	73	92,826 *
	10.5	110	1	8A-1	110	1	Intermediate Care - Salaries and Wages	\$822,697	\$7,818	\$830,515
	10.5	110	2	8A-1	110	2	Intermediate Care - Fringe Benefits	187,247	1,817	189,064
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages	\$33,767	(\$351)	\$33,416
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	7,685	130	7,815
	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages	\$53,332	(\$1,305)	\$52,027 *
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	10,869	323	11,192 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* (\$426,314)	\$4,235	(\$422,079) *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* (108,421)	101,249	(7,172) *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 901,531	(92,964)	808,567 *
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	\$54,709	(\$651)	\$54,058
To include provider's year end adjustments for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304										

Provider Name							Fiscal Period	Provider NPI		Adjustments	
HARBOR VIEW HOUSE							APRIL 1, 2011 THROUGH MARCH 31, 2012	1528128485		47	
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					
ADJUSTMENTS TO REPORTED COSTS											
16	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reverse the provider health care portion of the adjustment for rental income for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$808,567	\$31,594	\$840,161 *
17	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements		\$52,160	\$3,779	\$55,939 *
	10.5	040	4	8A-1	040	4	Property Taxes		13,177	1,785	14,962 *
	10.5	045	4	8A-1	045	4	Property Insurance	*	18,091	8,363	26,454 *
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	*	2,238	8,456	10,694 *
	10.5	145	4	8A-1	145	4	Other Nonreimbursable To reverse the provider's healthcare adjustment for independent living apartment expenses for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	626,809	(22,383)	604,426 *
18	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	*	\$55,939	(\$3,779)	\$52,160 *
	10.5	040	4	8A-1	040	4	Property Taxes	*	14,962	(1,785)	13,177 *
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment To eliminate the health care portion of independent living expenses for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	10,694	(8,456)	2,238 *
19	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reverse the provider's liability insurance adjustment for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$840,161	\$3,353	\$843,514 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
HARBOR VIEW HOUSE							APRIL 1, 2011 THROUGH MARCH 31, 2012	1528128485		47	
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					
ADJUSTMENTS TO REPORTED COSTS											
20	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor To reverse the provider's healthcare adjustment for revenues for donated food for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$92,826	\$11,531	\$104,357 *
21	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reconcile general and professional liability insurance expense to the provider's insurance policy for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$843,514	(\$9,587)	\$833,927 *
22	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate general and professional liability insurance expenses not related to the facility for proper cost determination. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$833,927	(\$5,268)	\$828,659 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
HARBOR VIEW HOUSE							APRIL 1, 2011 THROUGH MARCH 31, 2012	1528128485		47	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
23	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	*	\$52,160	\$2,221	\$54,381 *
	10.5	040	4	8A-1	040	4	Property Taxes	*	13,177	1,050	14,227 *
	10.5	045	4	8A-1	045	4	Property Insurance	*	26,454	4,914	31,368 *
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	*	2,238	4,970	7,208 *
	10.5	145	4	8A-1	145	4	Other Nonreimbursable	*	604,426	(13,155)	591,271
							To reverse the provider's non-health care portion of independent living apartment adjustment for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
24	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	*	\$54,381	(\$2,221)	\$52,160 *
	10.5	040	4	8A-1	040	4	Property Taxes	*	14,227	(1,050)	13,177 *
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	*	7,208	(4,970)	2,238 *
							To eliminate the non-health care portion of the provider's adjustment for independent living apartment for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
25	10.5	055	4	8A-1	055	4	Interest - Other	*	\$1,397	(\$117)	\$1,280 *
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	*	104,357	(1,179)	103,178 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	828,659	(153,515)	675,144 *
							To include the non-health care portion of the provider's adjustment for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
26	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	*	\$103,178	(\$33,845)	\$69,333 *
							To eliminate donated food expenses recorded by the provider on general ledger for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

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Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
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<u>ADJUSTMENTS TO REPORTED COSTS</u>											
27	10.5	045	4	8A-1	045	4	Property Insurance To reconcile the reported property insurance expenses to the provider's insurance policy for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$31,368	(\$4,981)	\$26,387 *
28	10.5	045	4	8A-1	045	4	Property Insurance To eliminate property insurance expenses not related to the facility for proper cost determination. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$26,387	(\$7,900)	\$18,487 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
HARBOR VIEW HOUSE							APRIL 1, 2011 THROUGH MARCH 31, 2012	1528128485		47	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
29	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	*	\$76,660	\$45,194	\$121,854 *
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	17,288	10,038	27,326 *
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	*	146,254	90,982	237,236 *
	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	*	\$184,479	\$108,658	\$293,137
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	*	40,430	23,456	63,886
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	*	32,929	18,416	51,345 *
	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	*	\$52,160	\$32,873	\$85,033
	10.5	025	4	8A-1	025	4	Depreciation - Equipment		\$29,352	\$17,249	\$46,601
	10.5	035	4	8A-1	035	4	Leases and Rentals	*	\$14,493	\$6,317	\$20,810
	10.5	040	4	8A-1	040	4	Property Taxes	*	\$13,177	\$8,793	\$21,970
	10.5	045	4	8A-1	045	4	Property Insurance	*	\$18,487	\$16,026	\$34,513
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	*	\$2,238	\$6,316	\$8,554
	10.5	055	4	8A-1	055	4	Interest - Other	*	\$1,280	\$404	\$1,684
	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	*	\$11,693	\$5,543	\$17,236
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	*	4,212	2,089	6,301
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor		5,675	3,588	9,263
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	*	\$112,317	\$187,403	\$299,720
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	*	23,796	39,201	62,997
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	*	69,333	179,122	248,455
-Continued on next page-											

*Balance carried forward from prior/to subsequent adjustments

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Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
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-Continued from previous page-											
29	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages	*	\$52,027	\$7,323	\$59,350
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	*	11,192	1,177	12,369
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	*	5,932	1,872	7,804
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	(\$422,079)	\$429,762	\$7,683 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	(7,172)	7,727	555 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	675,144	(121,616)	553,528 *
<p>To reverse the provider's apportionment of residential care costs for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304</p>											

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
HARBOR VIEW HOUSE							APRIL 1, 2011 THROUGH MARCH 31, 2012	1528128485		47	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
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ADJUSTMENTS TO REPORTED COSTS											
30	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor To adjust housekeeping expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	*	\$51,345	(\$312)	\$51,033 *
31	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor To eliminate housekeeping expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$51,033	(\$2,391)	\$48,642
32	10.5	110	4	8A-1	110	4	Intermediate Care - Other - Nonlabor To eliminate the reported office supplies expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$29,807	(\$1,086)	\$28,721 *
33	10.5	110	4	8A-1	110	4	Intermediate Care - Other - Nonlabor To reconcile the reported office supplies expense to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$28,721	(\$1,816)	\$26,905 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
HARBOR VIEW HOUSE							APRIL 1, 2011 THROUGH MARCH 31, 2012	1528128485		47	
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					
ADJUSTMENTS TO REPORTED COSTS											
34	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate purchased services expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$237,236	(\$590)	\$236,646 *
35	10.5	110	4	8A-1	110	4	Intermediate Care - Other - Nonlabor To reconcile the reported purchased services expenses to the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$26,905	(\$1,324)	\$25,581 *
36	10.5	110	4	8A-1	110	4	Intermediate Care - Other - Nonlabor To eliminate purchased services expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$25,581	(\$4,000)	\$21,581 *
37	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	*	\$121,854	(\$6,533)	\$115,321
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	27,326	(1,465)	25,861
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	*	236,646	(13,179)	223,467
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	7,683	(412)	7,271
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	555	(20)	535
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate independent living costs for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	553,528	(5,696)	547,832

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
HARBOR VIEW HOUSE							APRIL 1, 2011 THROUGH MARCH 31, 2012	1528128485		47	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
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<u>ADJUSTMENTS TO REPORTED COSTS</u>											
38	10.5	110	4	8A-1	110	4	Intermediate Care - Other - Nonlabor To adjust travel expenses to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	*	\$21,581	(\$793)	\$20,788 *
39	10.5	110	4	8A-1	110	4	Intermediate Care - Other - Nonlabor To eliminate travel expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$20,788	(\$907)	\$19,881 *
40	10.5	110	4	8A-1	110	4	Intermediate Care - Other - Nonlabor To eliminate patient allowance expenses not included in the rate for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.1, 2102.3, 2300 and 2304	*	\$19,881	(\$17,692)	\$2,189 *
41	10.5	110	4	8A-1	110	4	Intermediate Care - Other - Nonlabor To reconcile the provider's reported DHS licensing fees to the provider's invoices and records for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$2,189	(\$1,082)	\$1,107

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Cost Report			Audit Report							
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<u>ADJUSTMENTS TO REPORTED STATISTICS</u>										
42	10.7	110	1,2,3	7	110	Intermediate Care (Square Feet)	17,490	(235)	17,255	
	10.7	139	1,2,3	7	139	Residential Care	34,496	235	34,731	
	10.7	145	1,2,3	7	145	Other Nonreimbursable	19,642	274	19,916	
	10.7	165	1,2,3	7	165	Administration	1,505	(274)	1,231	
To adjust square feet statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
43	10.7	110	5	7	110	Intermediate Care (Meals Served)	87,677	1,075	88,752	
	10.7	139	5	7	139	Residential Care	148,041	1,956	149,997	
	10.7	175	5	7	N/A	Total - Meals Served	235,718	3,031	238,749	
To adjust dietary meals statistics for proper cost determination. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
44	10.7	139	7	7	139	Residential Care (Direct Costs)	0	768,707	768,707	
	10.7	175	7	7	N/A	Total - Direct Costs	0	1,834,993	1,834,993	
To adjust direct costs for proper cost determination. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	Provider NPI		Adjustments
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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>										
45	4.1	70	6	1	18	Total Patient Days To adjust total patient days to agree with the provider's patient census report. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	29,973	28	30,001	

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Cost Report			Audit Report								
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<u>ADJUSTMENTS TO OTHER MATTERS</u>											
46	Not Reported			1	20		Medi-Cal Overpayment To recover Medi-Cal duplicate payments. 42 CFR 433.139 / CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51458.1	\$0	\$90	\$90 *	
47	Not Reported			1	20		Medi-Cal Overpayment To recover Medi-Cal overpayment due to variance on daily rates. 42 CFR 433.139 / CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51458.1	*	\$90	\$2,021 \$2,111	

*Balance carried forward from prior/to subsequent adjustments