

**REPORT
ON THE
RATE SETTING AUDIT**

**EDEN VALLEY CARE CENTER
SOLEDAD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1669594867**

**FISCAL PERIOD ENDED
JUNE 30, 2012**

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

**Section Chief: Louise Wong
Audit Supervisor: David Mui
Auditor: Philip Chang**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

February 12, 2014

Steven Pritt, Administrator
Eden Valley Care Center
612 Main Street
Soledad, CA 93960

EDEN VALLEY CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1669594867
FISCAL PERIOD ENDED JUNE 30, 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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
EDEN VALLEY CARE CENTER

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1669594867

OSHPD Facility No.:
206274018

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	\$ 1,922,426	\$ 100.35
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 762,912	\$ 39.82
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 692,564	\$ 36.15
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 256,973	\$ 13.41
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 3,427	\$ 0.18
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,132	\$ 0.95
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 58,580	\$ 3.06
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	\$ 808,560	\$ 42.21
11	Cost of Routine Service/Audited Total Costs	\$ 4,537,274	\$ 4,523,574	\$ 236.13
12	Total Patient Days (Adj)	19,157	19,157	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 236.85	\$ 236.13	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 5)	10,444	92	
16	Medi-Cal Managed Care Days (Adj 6)		10,882	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
21	Medi-Cal Days (Adj)	0	0	
MENTALLY DISORDERED CARE				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj)	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj)	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj)	\$ 0	\$ 0	
30	Medi-Cal Days (Adj)	0	0	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
EDEN VALLEY CARE CENTER

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1669594867

OSHPD Facility No.:
206274018

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
EDEN VALLEY CARE CENTER

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1669594867

OSHPD Facility No.:
206274018

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	\$ 60,272	\$ 60,272		
160	Activities	62,641		\$ 62,641	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	46,178	0	0	46,178
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	1,799,513	60,272	62,641	1,922,426 *
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	\$ 1,968,604	\$ 60,272	\$ 62,641	\$ 1,968,604

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
EDEN VALLEY CARE CENTER

NPI:
1669594867

OSHPD Facility Number:
206274018

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 178,842	\$ 178,842										
010	Housekeeping	61,902	2,369	\$ 64,271									
060	Laundry and Linen	82,802	4,762	1,734	\$ 89,299								
065	Dietary	306,120	19,449	7,083	0	\$ 332,652							
155	Social Services	N/A	944	344	0	0	\$ 1,288						
160	Activities	N/A	7,395	2,693	0	0	0	\$ 10,089					
165	Administration	N/A	12,462	4,539	0	0	0	0		\$ 17,000	\$ 17,000		
166	Medical Records	55,708	3,145	1,146	0	0	0	0		59,999		\$ 59,999	
170	Inservice Education - Nursing	99,227	1,393	507	0	0	0	0	\$ 101,127				
ANCILLARY SERVICES													
075	Patient Supplies		1,048	382	0	0	0	0	0	1,430	341	1,203	\$ 2,974
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		3,265	1,189	0	0	0	0	0	4,455	839	2,962	8,256
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		3,257	1,186	0	0	0	0	0	4,444	436	1,540	6,421
083	Speech Pathology		0	0	0	0	0	0	0	0	60	212	272
085	Pharmacy		1,032	376	0	0	0	0	0	1,408	53	186	1,647
090	Laboratory		0	0	0	0	0	0	0	0	28	99	127
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	24	84	107
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		117,102	42,648	89,299	332,652	1,288	10,089	101,127	694,205	15,170	53,538	762,912 *
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		1,217	443	0	0	0	0	0	1,660	50	176	1,885
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 784,601	\$ 178,842	\$ 64,271	\$ 89,299	\$ 332,652	\$ 1,288	\$ 10,089	\$ 101,127	\$ 707,602	\$ 17,000	\$ 59,999	\$ 784,601

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
EDEN VALLEY CARE CENTER

NPI:
1669594867

OSHPD Facility Number:
206274018

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 146,910	\$ 146,910										
010	Housekeeping	26,392	1,946	\$ 28,338									
060	Laundry and Linen	21,817	3,912	765	\$ 26,494								
065	Dietary	132,318	15,976	3,123	0	\$ 151,417							
155	Social Services	2,973	776	152	0	0	\$ 3,900						
160	Activities	40,079	6,075	1,188	0	0	0	\$ 47,342					
165	Administration	N/A	10,237	2,001	0	0	0	0		\$ 12,238	\$ 12,238		
166	Medical Records	10,498	2,584	505	0	0	0	0		13,587		\$ 13,587	
170	Inservice Education - Nursing	25,385	1,144	224	0	0	0	0	\$ 26,753				
ANCILLARY SERVICES													
075	Patient Supplies	28,888	861	168	0	0	0	0	0	29,918	245	272	\$ 30,435
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	182,171	2,682	524	0	0	0	0	0	185,378	604	671	186,653
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	88,623	2,676	523	0	0	0	0	0	91,822	314	349	92,485
083	Speech Pathology	13,928	0	0	0	0	0	0	0	13,928	43	48	14,019
085	Pharmacy	8,180	848	166	0	0	0	0	0	9,194	38	42	9,274
090	Laboratory	6,538	0	0	0	0	0	0	0	6,538	20	22	6,581
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	5,514	0	0	0	0	0	0	0	5,514	17	19	5,550
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	298,617	96,193	18,804	26,494	151,417	3,900	47,342	26,753	669,520	10,920	12,124	692,564 *
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	6,789	999	195	0	0	0	0	0	7,984	36	40	8,059
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,045,620	\$ 146,910	\$ 28,338	\$ 26,494	\$ 151,417	\$ 3,900	\$ 47,342	\$ 26,753	\$ 1,019,795	\$ 12,238	\$ 13,587	\$ 1,045,620

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
EDEN VALLEY CARE CENTER

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1669594867

OSHPD Facility Number:
206274018

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 274,888	99%							
	Property Tax (line 40)	3,666	1%	\$ 278,554						
005	Plant Operations and Maintenance			4,320	\$ 4,320					
010	Housekeeping			3,633	57	\$ 3,690				
060	Laundry and Linen			7,302	115	100	\$ 7,517			
065	Dietary			29,823	470	407	0	\$ 30,699		
155	Social Services			1,448	23	20	0	0	\$ 1,491	
160	Activities			11,340	179	155	0	0	0	\$ 11,673
165	Administration			19,109	301	261	0	0	0	0
166	Medical Records			4,823	76	66	0	0	0	0
170	Inservice Education - Nursing			2,135	34	29	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,608	25	22	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,007	79	68	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			4,995	79	68	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			1,583	25	22	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			179,562	2,829	2,449	7,517	30,699	1,491	11,673
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			1,865	29	25	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 278,554	100%	\$ 278,554	\$ 4,320	\$ 3,690	\$ 7,517	\$ 30,699	\$ 1,491	\$ 11,673

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
EDEN VALLEY CARE CENTER

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1669594867

OSHPD Facility Number:
206274018

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 99% Of Total	Property Tax 1% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 274,888	99%							
	Property Tax (line 40)	3,666	1%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 19,670	\$ 19,670				
166	Medical Records				4,965		\$ 4,965			
170	Inservice Education - Nursing			\$ 2,198						
ANCILLARY SERVICES										
075	Patient Supplies			0	1,655	394	100	\$ 2,149	\$ 2,121	\$ 28
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	5,154	971	245	6,371	6,287	84
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	5,142	505	127	5,774	5,698	76
083	Speech Pathology			0	0	69	18	87	86	1
085	Pharmacy			0	1,630	61	15	1,706	1,684	22
090	Laboratory			0	0	33	8	41	40	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	27	7	34	34	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			2,198	238,418	17,552	4,430	260,400	256,973	3,427 *
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	1,920	58	15	1,992	1,966	26
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 278,554	100%	\$ 2,198	\$ 253,919	\$ 19,670	\$ 4,965	\$ 278,554	\$ 274,888	\$ 3,666

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
EDEN VALLEY CARE CENTER

NPI:
1669594867

OSHPD Facility Number:
206274018

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 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. 91% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 33,575												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	872,563												
	Total Costs Allocable as Administration	906,138	91%											
167	CDPH Licensing Fees	20,320	2%											
168	Professional Liability Insurance	65,650	7%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	992,108	100%						\$ 992,108					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 46,178	\$ 1,430	\$ 29,918	\$ 1,655	\$ 79,181	19,888	\$ 18,165	\$ 407	\$ 1,316	\$ 0	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	4,455	185,378	5,154	194,987	48,975	44,731	1,003	3,241	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	4,444	91,822	5,142	101,408	25,471	23,264	522	1,685	0	0
083	Speech Pathology			0	0	13,928	0	13,928	3,498	3,195	72	231	0	0
085	Pharmacy			0	1,408	9,194	1,630	12,232	3,072	2,806	63	203	0	0
090	Laboratory			0	0	6,538	0	6,538	1,642	1,500	34	109	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	5,514	0	5,514	1,385	1,265	28	92	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			1,922,426	694,205	669,520	238,418	3,524,569	885,272	808,560	18,132	58,580	0	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	1,660	7,984	1,920	11,564	2,904	2,653	59	192	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 992,108		\$ 1,968,604	\$ 707,602	\$ 1,019,795	\$ 253,919	\$ 3,949,920	\$ 992,108					
	Total Administrative Costs							\$ 992,108		\$ 906,138	\$ 20,320	\$ 65,650	\$ 0	\$ 0
	Unit Cost Multiplier							0.25117168						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 76,999	\$ 25,825	\$ 24,635	\$ 127,459						
	TOTAL FACILITY COSTS							\$ 5,069,487						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
EDEN VALLEY CARE CENTER

NPI:
1669594867

OSHPD Facility Number:
206274018

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 2)	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 2)	Laundry (LBS) 60 (Adj 3)	Dietary (MEALS) 65 (Adj 4)	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	352									
010	Housekeeping	296	296								
060	Laundry and Linen	595	595	595							
065	Dietary	2,430	2,430	2,430							
155	Social Services	118	118	118							
160	Activities	924	924	924							
165	Administration	1,557	1,557	1,557							
166	Medical Records	393	393	393							
170	Inservice Education - Nursing	174	174	174							
	ANCILLARY SERVICES										
075	Patient Supplies	131	131	131						79,181	79,181
077	Specialized Support Surfaces									0	0
080	Physical Therapy	408	408	408						194,987	194,987
081	Respiratory Therapy									0	0
082	Occupational Therapy	407	407	407						101,408	101,408
083	Speech Pathology									13,928	13,928
085	Pharmacy	129	129	129						12,232	12,232
090	Laboratory									6,538	6,538
095	Home Health Services									0	0
100	Other Ancillary Services									5,514	5,514
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	14,631	14,631	14,631	84,864	57,126	2,098,130	2,098,130	2,098,130	3,524,569	3,524,569
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	152	152	152						11,564	11,564
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	22,697	22,345	22,049	84,864	57,126	2,098,130	2,098,130	2,098,130	3,949,920	3,949,920
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 60,272 0.028726533	\$ 62,641 0.029855633			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 178,842 8.00366973	\$ 64,271 2.91492069	\$ 89,299 1.05225492	\$ 332,652 5.82313088	\$ 1,288 0.00061407	\$ 10,089 0.00480846	\$ 101,127 0.04819856	\$ 17,000 0.00430395	\$ 59,999 0.01518993
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 146,910 6.57462520	\$ 28,338 1.28523239	\$ 26,494 0.31218909	\$ 151,417 2.65058737	\$ 3,900 0.00185902	\$ 47,342 0.02256367	\$ 26,753 0.01275070	\$ 12,238 0.00309824	\$ 13,587 0.00343980
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 278,554 12.27272327	\$ 4,320 0.19333178	\$ 3,690 0.16735237	\$ 7,517 0.08857557	\$ 30,699 0.53739418	\$ 1,491 0.00071051	\$ 11,673 0.00556365	\$ 2,198 0.00104770	\$ 19,670 0.00497990	\$ 4,965 0.00125697

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EDEN VALLEY CARE CENTER

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1669594867

OSHPD Facility Number:
206274018

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	\$ 134,059	\$ 0	\$ 134,059	(Sch 3)
005	.20-.39	Fringe Benefits	6200	44,783	0	44,783	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	146,910	0	146,910	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 325,752	\$ 0	\$ 325,752	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 47,371	\$ 0	\$ 47,371	(Sch 3)
010	.20-.39	Fringe Benefits	6300	14,531	0	14,531	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	26,392	0	26,392	(Sch 4)
010		Housekeeping - Total	6300	\$ 88,294	\$ 0	\$ 88,294	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 137,334	\$ 0	\$ 137,334	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	22,939	0	22,939	(Sch 5)
025		Depreciation: Equipment	7140	28,121	0	28,121	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	15,321	0	15,321	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	3,666	0	3,666	(Sch 5)
045		Property Insurance	7400	33,575	0	33,575	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	71,173	0	71,173	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 726,175	\$ 0	\$ 726,175	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 59,423	\$ 0	\$ 59,423	(Sch 3)
060	.20-.39	Fringe Benefits	6400	23,379	0	23,379	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	21,817	0	21,817	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 104,619	\$ 0	\$ 104,619	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 218,450	\$ 0	\$ 218,450	(Sch 3)
065	.20-.39	Fringe Benefits	6500	87,670	0	87,670	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	132,318	0	132,318	(Sch 4)
065		Dietary - Total	6500	\$ 438,438	\$ 0	\$ 438,438	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 32,869	\$ 0	\$ 32,869	(Sch 2)
075	.20-.39	Fringe Benefits	8100	13,309	0	13,309	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	28,888	0	28,888	(Sch 4)
075		Patient Supplies - Total	8100	\$ 75,066	\$ 0	\$ 75,066	
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:
EDEN VALLEY CARE CENTER

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1669594867

OSHPD Facility Number:
206274018

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	182,171	0	182,171	(Sch 4)
080		Physical Therapy - Total	8200	\$ 182,171	\$ 0	\$ 182,171	
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	88,623	0	88,623	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 88,623	\$ 0	\$ 88,623	
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	13,928	0	13,928	(Sch 4)
083		Speech Pathology - Total	8280	\$ 13,928	\$ 0	\$ 13,928	
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	8,180	0	8,180	(Sch 4)
085		Pharmacy - Total	8300	\$ 8,180	\$ 0	\$ 8,180	
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	6,538	0	6,538	(Sch 4)
090		Laboratory - Total	8400	\$ 6,538	\$ 0	\$ 6,538	
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	5,514	0	5,514	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 5,514	\$ 0	\$ 5,514	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EDEN VALLEY CARE CENTER

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1669594867

OSHPD Facility Number:
206274018

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		\$ 380,020	\$ 0	\$ 380,020	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,284,076	\$ 0	\$ 1,284,076	(Sch 2)
105	.20-.39	Fringe Benefits	6110	515,437	0	515,437	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	298,617	0	298,617	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,098,130	\$ 0	\$ 2,098,130	
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:
EDEN VALLEY CARE CENTER

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1669594867

OSHPD Facility Number:
206274018

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	6,789	0	6,789	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 6,789	\$ 0	\$ 6,789	
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		\$ 2,104,919	\$ 0	\$ 2,104,919	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 44,174	\$ 0	\$ 44,174	(Sch 2)
155	.20-.39	Fringe Benefits	6600	16,098	0	16,098	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,973	0	2,973	(Sch 4)
155		Social Services - Total	6600	\$ 63,245	\$ 0	\$ 63,245	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EDEN VALLEY CARE CENTER

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1669594867

OSHPD Facility Number:
206274018

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	\$ 45,241	\$ 0	\$ 45,241	(Sch 2)
160	.20-.39	Fringe Benefits	6700	17,400	0	17,400	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	40,079	0	40,079	(Sch 4)
160		Activities - Total	6700	\$ 102,720	\$ 0	\$ 102,720	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 332,169	\$ 0	\$ 332,169	(Sch 6)
165	.20-.39	Fringe Benefits	6900	122,561	0	122,561	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	417,833	0	417,833	(Sch 6)
165		Administration - Total	6900	\$ 872,563	\$ 0	\$ 872,563	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 40,741	\$ 0	\$ 40,741	(Sch 3)
166	.20-.39	Fringe Benefits	6900	14,967	0	14,967	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	10,498	0	10,498	(Sch 4)
166		Medical Records - Total	6900	\$ 66,206	\$ 0	\$ 66,206	
167		CDPH Licensing Fees	6900	\$ 20,320	\$ 0	\$ 20,320	(Sch 6)
168		Professional Liability Insurance	6900	\$ 65,650	\$ 0	\$ 65,650	(Sch 6)
169		Quality Assurance Fees	6900	\$	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 66,629	\$ 0	\$ 66,629	(Sch 3)
170	.20-.39	Fringe Benefits	6800	32,598	0	32,598	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	25,385	0	25,385	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 124,612	\$ 0	\$ 124,612	
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		\$ 1,315,316	\$ 0	\$ 1,315,316	
200		Total		\$ 5,069,487	\$ 0	\$ 5,069,487	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 147,443	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ						
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
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							

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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ						
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

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

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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ						
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	\$0	0	0	0	0	0	0	0
			(To Sch 8)							

Provider Name							Fiscal Period	Provider NPI		Adjustments
EDEN VALLEY CARE CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012	1669594867		6
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	\$147,443	\$147,443

Provider Name							Fiscal Period			Provider NPI		Adjustments
EDEN VALLEY CARE CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012			1669594867		6
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 STATISTICS</u>												
2	10.7	005	1	7	005	N/A	Plant Operations (Square Feet)	179	173	352		
	10.7	010	1,2	7	010	N/A	Housekeeping	190	106	296		
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	384	211	595		
	10.7	065	1,2,3	7	065	N/A	Dietary	451	1,979	2,430		
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	74	57	131		
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	336	72	408		
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	336	71	407		
	10.7	085	1,2,3	7	085	N/A	Pharmacy	201	(72)	129		
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	18,818	(4,187)	14,631		
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	152	152		
	10.7	145	1,2,3	7	145	N/A	Other Nonreimbursable	87	(87)	0		
	10.7	155	1,2,3	7	155	N/A	Social Services	159	(41)	118		
	10.7	160	1,2,3	7	160	N/A	Activities	97	827	924		
	10.7	165	1,2,3	7	165	N/A	Administration	490	1,067	1,557		
	10.7	166	1,2,3	7	166	N/A	Medical Records	751	(358)	393		
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	144	30	174		
	10.7	175	1	7	175	N/A	Total Statistics - Square Feet - Capital	22,697	0	22,697		
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	22,697	(352)	22,345		
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	22,697	(648)	22,049		
To adjust square footage statistics to agree with the prior year's audited square footage in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												

Provider Name							Fiscal Period		Provider NPI		Adjustments
EDEN VALLEY CARE CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012		1669594867		6
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 STATISTICS</u>											
3	10.7	105	4	2	105	N/A	Skilled Nursing Care (Pounds of Laundry)	0	84,864	84,864	
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	0	84,864	84,864	
							To establish pounds of laundry statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
4	10.7	105	5	2	105	N/A	Skilled Nursing Care (Number of Patient Meals)	0	57,126	57,126	
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patient Meals	0	57,126	57,126	
							To establish the number of patient meal statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period			Provider NPI		Adjustments
EDEN VALLEY CARE CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012			1669594867		6
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>												
5	4.1	005	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the followir Fiscal Intermediary Payment Data Service Period: July 1, 2010 through June 30, 201 Payment Period: July 1, 2010 through June 30, 2013 Report Date: July 1, 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	10,444	(10,352)	92		
6	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	10,882	10,882		