

**REPORT
ON THE
RATE SETTING AUDIT**

**HUNTINGTON VALLEY HEALTHCARE CENTER
HUNTINGTON BEACH, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1821027632**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Kate Zhuravleva**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 28, 2014

Ellen Subia
Director of Reimbursement
Plum Healthcare Group, LLC
100 East San Marcos Boulevard, Suite 200
San Marcos, CA 92069

HUNTINGTON VALLEY HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1821027632
FISCAL PERIOD ENDED DECEMBER 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 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, patient days, and use of share of cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$382, which resulted from Medi-Cal overpayments

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—San Diego at (619) 688-3200.

Originally signed by:

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

HUNTINGTON VALLEY HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1821027632

OSHPD Facility No.:

206301210

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
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SKILLED NURSING CARE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,657,976	\$ 105.62
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 871,148	\$ 25.15
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 905,282	\$ 26.14
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 926,448	\$ 26.75
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 20,159	\$ 0.58
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 21,834	\$ 0.63
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 71,765	\$ 2.07
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 330,002	\$ 9.53
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,263,502	\$ 36.48
11	Cost of Routine Service/Audited Total Costs	\$ 7,809,300	\$ 8,068,116	\$ 232.97
12	Total Patient Days	34,632	34,632	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 225.49	\$ 232.97	
14	Overpayments (Adjs 5,6)	\$ 0	\$ (382)	
15	Medi-Cal Days (Adj 3)	19,819	771	
16	Medi-Cal Managed Care Days (Adj 4)		18,324	

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	\$ 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	\$ 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	\$ 2,733,606	\$ 298.53
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 258,004	\$ 28.18
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 322,090	\$ 35.17
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 284,332	\$ 31.05
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 6,187	\$ 0.68
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 12,333	\$ 1.35
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 40,536	\$ 4.43
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 186,396	\$ 20.36
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	\$ 713,670	\$ 77.94
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 4,672,196	\$ 4,557,154	\$ 497.67
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	9,157	9,157	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 510.23	\$ 497.67	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

HUNTINGTON VALLEY HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1821027632

OSHPD Facility No.:

206301210

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	

* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
HUNTINGTON VALLEY HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1821027632

OSHPD Facility No.:
206301210

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	\$ 117,515	\$ 117,515		
160	Activities	134,949		\$ 134,949	
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	927,156	0	0	927,156 ***
081	Respiratory Therapy	705,944	0	0	705,944 ***
082	Occupational Therapy	613,726	0	0	613,726 ***
083	Speech Pathology	185,335	0	0	185,335 ***
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	3,491,858	77,323	88,795	3,657,976 *
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	1,968,580	40,192	46,154	2,054,926 **
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	\$ 8,145,063	\$ 117,515	\$ 134,949	\$ 8,145,063

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
HUNTINGTON VALLEY HEALTHCARE CENTER

NPI:
1821027632

OSHPD Facility Number:
206301210

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 83,210	\$ 83,210										
010	Housekeeping	148,300	499	\$ 148,799									
060	Laundry and Linen	156,503	2,085	3,751	\$ 162,339								
065	Dietary	514,788	8,699	15,650	0	\$ 539,137							
155	Social Services	N/A	414	745	0	0	\$ 1,159						
160	Activities	N/A	0	0	0	0	0	\$ 0					
165	Administration	N/A	4,677	8,414	0	0	0	0		\$ 13,090	\$ 13,090		
166	Medical Records	214,698	1,571	2,827	0	0	0	0		219,096		\$ 219,096	
170	Inservice Education - Nursing	76,400	1,412	2,541	0	0	0	0	\$ 80,353				
ANCILLARY SERVICES													
075	Patient Supplies		414	745	0	0	0	0	0	1,159	140	2,345	\$ 3,644 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	40	675	716 ***
080	Physical Therapy		4,078	7,336	0	0	0	0	0	11,414	1,101	18,419	30,934 ***
081	Respiratory Therapy		466	838	0	0	0	0	0	1,304	775	12,977	15,056 ***
082	Occupational Therapy		1,131	2,035	0	0	0	0	0	3,167	694	11,612	15,472 ***
083	Speech Pathology		240	432	0	0	0	0	0	673	204	3,412	4,288 ***
085	Pharmacy		0	0	0	0	0	0	0	0	543	9,081	9,624 ***
090	Laboratory		0	0	0	0	0	0	0	0	81	1,348	1,428 ***
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	41	690	731 ***
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		44,476	80,013	98,601	476,924	763	0	52,871	753,647	6,625	110,877	871,148 *
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		12,485	22,461	63,739	62,214	396	0	27,482	188,777	2,824	47,273	238,874 **
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		333	599	0	0	0	0	0	931	18	296	1,245
145	Other Nonreimbursable		229	412	0	0	0	0	0	642	5	92	739
	TOTAL	\$ 1,193,899	\$ 83,210	\$ 148,799	\$ 162,339	\$ 539,137	\$ 1,159	\$ 0	\$ 80,353	\$ 961,713	\$ 13,090	\$ 219,096	\$ 1,193,899

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
HUNTINGTON VALLEY HEALTHCARE CENTER

NPI:
1821027632

OSHPD Facility Number:
206301210

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 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	\$ 228,859	\$ 228,859										
010	Housekeeping	38,814	1,373	\$ 40,187									
060	Laundry and Linen	18,462	5,735	1,013	\$ 25,210								
065	Dietary	330,194	23,926	4,227	0	\$ 358,347							
155	Social Services	23,796	1,139	201	0	0	\$ 25,136						
160	Activities	6,333	0	0	0	0	0	\$ 6,333					
165	Administration	N/A	12,863	2,272	0	0	0	0		\$ 15,135	\$ 15,135		
166	Medical Records	0	4,322	763	0	0	0	0		5,085		\$ 5,085	
170	Inservice Education - Nursing	0	3,884	686	0	0	0	0	\$ 4,570				
ANCILLARY SERVICES													
075	Patient Supplies	121,854	1,139	201	0	0	0	0	0	123,194	162	54	\$ 123,410
077	Specialized Support Surfaces	37,767	0	0	0	0	0	0	0	37,767	47	16	37,829
080	Physical Therapy	11,661	11,216	1,981	0	0	0	0	0	24,858	1,272	427	26,558
081	Respiratory Therapy	9,426	1,281	226	0	0	0	0	0	10,934	896	301	12,131
082	Occupational Therapy	10,390	3,112	550	0	0	0	0	0	14,051	802	269	15,123
083	Speech Pathology	95	661	117	0	0	0	0	0	873	236	79	1,188
085	Pharmacy	507,942	0	0	0	0	0	0	0	507,942	627	211	508,780
090	Laboratory	75,383	0	0	0	0	0	0	0	75,383	93	31	75,507
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	38,597	0	0	0	0	0	0	0	38,597	48	16	38,661
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	395,094	122,325	21,609	15,312	316,995	16,539	4,167	3,007	895,050	7,659	2,573	905,282
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	51,814	34,339	6,066	9,898	41,351	8,597	2,166	1,563	155,794	3,266	1,097	160,157
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	9,116	915	162	0	0	0	0	0	10,193	20	7	10,220
145	Other Nonreimbursable	0	630	111	0	0	0	0	0	742	6	2	750
	TOTAL	\$ 1,915,597	\$ 228,859	\$ 40,187	\$ 25,210	\$ 358,347	\$ 25,136	\$ 6,333	\$ 4,570	\$ 1,895,377	\$ 15,135	\$ 5,085	\$ 1,915,597

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HUNTINGTON VALLEY HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1821027632

OSHPD Facility Number:
206301210

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 98% Of Total	Property Tax 2% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 1,325,704	98%							
	Property Tax (line 40)	28,846	2%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 76,592	\$ 76,592				
166	Medical Records				25,732		\$ 25,732			
170	Inservice Education - Nursing			\$ 23,129						
ANCILLARY SERVICES										
075	Patient Supplies			0	6,781	820	275	\$ 7,876	\$ 7,708	\$ 168 ***
077	Specialized Support Surfaces			0	0	236	79	315	309	7 ***
080	Physical Therapy			0	66,783	6,439	2,163	75,385	73,780	1,605 ***
081	Respiratory Therapy			0	7,629	4,536	1,524	13,689	13,398	292 ***
082	Occupational Therapy			0	18,527	4,059	1,364	23,950	23,440	510 ***
083	Speech Pathology			0	3,936	1,193	401	5,529	5,411	118 ***
085	Pharmacy			0	0	3,175	1,067	4,241	4,151	90 ***
090	Laboratory			0	0	471	158	629	616	13 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	241	81	322	315	7 ***
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0 ***
ROUTINE SERVICES										
105	Skilled Nursing Care			15,218	894,824	38,760	13,022	946,606	926,448	20,159 *
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			7,910	244,543	16,526	5,552	266,621	260,943	5,678 **
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	5,449	104	35	5,588	5,469	119
145	Other Nonreimbursable			0	3,754	32	11	3,797	3,716	81
	TOTAL	\$ 1,354,550	100%	\$ 23,129	\$ 1,252,226	\$ 76,592	\$ 25,732	\$ 1,354,550	\$ 1,325,704	\$ 28,846

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
HUNTINGTON VALLEY HEALTHCARE CENTER

NPI:
1821027632

OSHPD Facility Number:
206301210

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 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. 75% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 20% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 29,487												
055	Interest - Other	115,183												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	2,352,055												
	Total Costs Allocable as Administration	2,496,725	75%											
167	CDPH Licensing Fees	43,145	1%											
168	Professional Liability Insurance	141,811	4%											
169	Quality Assurance Fees	652,095	20%											
174	Caregiver Training	0	0%											
	Total	3,333,776	100%						\$ 3,333,776					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 1,159	\$ 123,194	\$ 6,781	\$ 131,134	35,675	\$ 26,717	\$ 462	\$ 1,518	\$ 6,978	\$ 0 ***
077	Specialized Support Surfaces			0	0	37,767	0	37,767	10,274	7,695	133	437	2,010	0 ***
080	Physical Therapy			927,156	11,414	24,858	66,783	1,030,211	280,267	209,897	3,627	11,922	54,821	0 ***
081	Respiratory Therapy			705,944	1,304	10,934	7,629	725,810	197,455	147,878	2,555	8,399	38,623	0 ***
082	Occupational Therapy			613,726	3,167	14,051	18,527	649,471	176,687	132,324	2,287	7,516	34,560	0 ***
083	Speech Pathology			185,335	673	873	3,936	190,816	51,911	38,877	672	2,208	10,154	0 ***
085	Pharmacy			0	0	507,942	0	507,942	138,184	103,489	1,788	5,878	27,029	0 ***
090	Laboratory			0	0	75,383	0	75,383	20,508	15,359	265	872	4,011	0 ***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	38,597	0	38,597	10,500	7,864	136	447	2,054	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			3,657,976	753,647	895,050	894,824	6,201,496	1,687,103	1,263,502	21,834	71,765	330,002	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			2,054,926	188,777	155,794	244,543	2,644,040	719,305	538,701	9,309	30,598	140,698	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	931	10,193	5,449	16,573	4,509	3,377	58	192	882	0
145	Other Nonreimbursable			0	642	742	3,754	5,137	1,398	1,047	18	59	273	0
	SUBTOTAL	\$ 3,333,776		\$ 8,145,063	\$ 961,713	\$ 1,895,377	\$ 1,252,226	\$ 12,254,378	\$ 3,333,776					
	Total Administrative Costs							\$ 3,333,776		\$ 2,496,725	\$ 43,145	\$ 141,811	\$ 652,095	\$ 0
	Unit Cost Multiplier							0.27204774						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 232,186	\$ 20,220	\$ 102,324	\$ 354,731							
	TOTAL FACILITY COSTS							\$ 15,942,885						

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
HUNTINGTON VALLEY HEALTHCARE CENTER

NPI:
1821027632

OSHPD Facility Number:
206301210

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	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	805									
010	Housekeeping	135	135								
060	Laundry and Linen	564	564	564							
065	Dietary	2,353	2,353	2,353							
155	Social Services	112	112	112							
160	Activities										
165	Administration	1,265	1,265	1,265							
166	Medical Records	425	425	425							
170	Inservice Education - Nursing	382	382	382							
	ANCILLARY SERVICES										
075	Patient Supplies	112	112	112						131,134	131,134
077	Specialized Support Surfaces									37,767	37,767
080	Physical Therapy	1,103	1,103	1,103						1,030,211	1,030,211
081	Respiratory Therapy	126	126	126						725,810	725,810
082	Occupational Therapy	306	306	306						649,471	649,471
083	Speech Pathology	65	65	65						190,816	190,816
085	Pharmacy									507,942	507,942
090	Laboratory									75,383	75,383
095	Home Health Services									0	0
100	Other Ancillary Services									38,597	38,597
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,030	12,030	12,030	505,280	103,896	3,886,952	3,886,952	3,886,952	6,201,496	6,201,496
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	3,377	3,377	3,377	326,630	13,553	2,020,394	2,020,394	2,020,394	2,644,040	2,644,040
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	90	90	90						16,573	16,573
145	Other Nonreimbursable	62	62	62						5,137	5,137
	TOTAL STATISTICS	23,312	22,507	22,372	831,910	117,449	5,907,346	5,907,346	5,907,346	12,254,378	12,254,378
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 117,515 0.019893028	\$ 134,949 0.022844269			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 83,210 3.69707202	\$ 148,799 6.65113109	\$ 162,339 0.19514056	\$ 539,137 4.59039517	\$ 1,159 0.00019620	\$ - 0.00000000	\$ 80,353 0.01360222	\$ 13,090 0.00106823	\$ 219,096 0.01787900
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 228,859 10.16834763	\$ 40,187 1.79629568	\$ 25,210 0.03030383	\$ 358,347 3.05108435	\$ 25,136 0.00425505	\$ 6,333 0.00107206	\$ 4,570 0.00077370	\$ 15,135 0.00123509	\$ 5,085 0.00041495
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,354,550 58.10526767	\$ 46,775 2.07823079	\$ 8,125 0.36316701	\$ 34,148 0.04104809	\$ 142,466 1.21300568	\$ 6,781 0.00114793	\$ - 0.00000000	\$ 23,129 0.00391527	\$ 76,592 0.00625014	\$ 25,732 0.00209985

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

HUNTINGTON VALLEY HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1821027632

OSHPD Facility Number:

206301210

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	\$ 66,890	\$ 0	\$ 66,890	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,320	0	16,320	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	228,859	0	228,859	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 312,069	\$ 0	\$ 312,069	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 114,127	\$ 0	\$ 114,127	(Sch 3)
010	.20-.39	Fringe Benefits	6300	34,173	0	34,173	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	38,814	0	38,814	(Sch 4)
010		Housekeeping - Total	6300	\$ 187,114	\$ 0	\$ 187,114	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	145,437	0	145,437	(Sch 5)
025		Depreciation: Equipment	7140	160,478	0	160,478	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	691,087	328,702	1,019,789	(Sch 5)
040		Property Taxes	7300	28,846	0	28,846	(Sch 5)
045		Property Insurance	7400	29,487	0	29,487	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	115,183	0	115,183	(Sch 6)
057		Subtotal 005 - 055		\$ 1,669,701	\$ 328,702	\$ 1,998,403	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 120,414	\$ 0	\$ 120,414	(Sch 3)
060	.20-.39	Fringe Benefits	6400	36,089	0	36,089	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	18,462	0	18,462	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 174,965	\$ 0	\$ 174,965	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 402,095	\$ 0	\$ 402,095	(Sch 3)
065	.20-.39	Fringe Benefits	6500	112,693	0	112,693	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	330,194	0	330,194	(Sch 4)
065		Dietary - Total	6500	\$ 844,982	\$ 0	\$ 844,982	
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	434,213	(312,359)	121,854	(Sch 4)
075		Patient Supplies - Total	8100	\$ 434,213	\$ (312,359)	\$ 121,854	
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	37,767	0	37,767	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 37,767	\$ 0	\$ 37,767	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HUNTINGTON VALLEY HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1821027632

OSHPD Facility Number:
206301210

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HUNTINGTON VALLEY HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1821027632

OSHPD Facility Number:
206301210

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	\$ 684,577	\$ 0	\$ 684,577	(Sch 2)
080	.20-.39	Fringe Benefits	8200	188,269	0	188,269	(Sch 2)
080	.79	Agency Staff	8200	54,310	0	54,310	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	11,661	0	11,661	(Sch 4)
080		Physical Therapy - Total	8200	\$ 938,817	\$ 0	\$ 938,817	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 560,615	\$ 0	\$ 560,615	(Sch 2)
081	.20-.39	Fringe Benefits	8220	145,329	0	145,329	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	9,652	(226)	9,426	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 715,596	\$ (226)	\$ 715,370	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 442,103	\$ 0	\$ 442,103	(Sch 2)
082	.20-.39	Fringe Benefits	8250	120,321	0	120,321	(Sch 2)
082	.79	Agency Staff	8250	51,302	0	51,302	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	10,390	0	10,390	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 624,116	\$ 0	\$ 624,116	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 78,175	\$ 0	\$ 78,175	(Sch 2)
083	.20-.39	Fringe Benefits	8280	24,306	0	24,306	(Sch 2)
083	.79	Agency Staff	8280	82,854	0	82,854	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	95	0	95	(Sch 4)
083		Speech Pathology - Total	8280	\$ 185,430	\$ 0	\$ 185,430	
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	507,942	0	507,942	(Sch 4)
085		Pharmacy - Total	8300	\$ 507,942	\$ 0	\$ 507,942	
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	75,383	0	75,383	(Sch 4)
090		Laboratory - Total	8400	\$ 75,383	\$ 0	\$ 75,383	
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	38,597	0	38,597	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 38,597	\$ 0	\$ 38,597	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

HUNTINGTON VALLEY HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1821027632

OSHPD Facility Number:

206301210

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		\$ 3,557,861	\$ (312,585)	\$ 3,245,276	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,751,135	\$ 0	\$ 2,751,135	(Sch 2)
105	.20-.39	Fringe Benefits	6110	740,723	0	740,723	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	397,670	(2,576)	395,094	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,889,528	\$ (2,576)	\$ 3,886,952	
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	\$ 1,546,457	\$ 0	\$ 1,546,457	(Sch 2)
125	.20-.39	Fringe Benefits	6150	422,123	0	422,123	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	65,355	(13,541)	51,814	(Sch 4)
125		Subacute Care - Total	6150	\$ 2,033,935	\$ (13,541)	\$ 2,020,394	
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)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HUNTINGTON VALLEY HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1821027632

OSHPD Facility Number:
206301210

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
126	.40-.99	Other - Nonlabor	6160		0	0
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0

(Sch 4)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

HUNTINGTON VALLEY HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1821027632

OSHPD Facility Number:

206301210

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	9,116	0	9,116 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 9,116	\$ 0	\$ 9,116
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		\$ 5,932,579	\$ (16,117)	\$ 5,916,462
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 96,530	\$ 0	\$ 96,530 (Sch 2)
155	.20-.39	Fringe Benefits	6600	20,985	0	20,985 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	23,796	0	23,796 (Sch 4)
155		Social Services - Total	6600	\$ 141,311	\$ 0	\$ 141,311

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HUNTINGTON VALLEY HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1821027632

OSHPD Facility Number:
206301210

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	\$ 104,797	\$ 0	\$ 104,797	(Sch 2)
160	.20-.39	Fringe Benefits	6700	30,152	0	30,152	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,333	0	6,333	(Sch 4)
160		Activities - Total	6700	\$ 141,282	\$ 0	\$ 141,282	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 685,144	\$ 0	\$ 685,144	(Sch 6)
165	.20-.39	Fringe Benefits	6900	285,430	0	285,430	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,381,481	0	1,381,481	(Sch 6)
165		Administration - Total	6900	\$ 2,352,055	\$ 0	\$ 2,352,055	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 157,929	\$ 0	\$ 157,929	(Sch 3)
166	.20-.39	Fringe Benefits	6900	45,088	0	45,088	(Sch 3)
166	.49	Agency Staff	6900	11,681	0	11,681	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 214,698	\$ 0	\$ 214,698	
167		CDPH Licensing Fees	6900	\$ 43,145	\$ 0	\$ 43,145	(Sch 6)
168		Professional Liability Insurance	6900	\$ 141,811	\$ 0	\$ 141,811	(Sch 6)
169		Quality Assurance Fees	6900	\$ 652,095	\$ 0	\$ 652,095	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 60,215	\$ 0	\$ 60,215	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,185	0	16,185	(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	\$ 76,400	\$ 0	\$ 76,400	
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		\$ 3,762,797	\$ 0	\$ 3,762,797	
200		Total		\$ 15,942,885	\$ 0	\$ 15,942,885	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 400,703	
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* For informational purposes only, this amount is included in various cost centers above.

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HUNTINGTON VALLEY HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1821027632

OSHPD Facility Number:
206301210

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
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Provider Name:
HUNTINGTON VALLEY HEALTHCARE CENTER

NPI:
1821027632

OSHPD Facility Number:
206301210

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	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	328,702	328,702						
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	(312,359)	(312,359)						
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	(226)	(226)						
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
HUNTINGTON VALLEY HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1821027632

OSHPD Facility No:
206301210

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE CARE COST PER PATIENT DAY
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SUBACUTE CARE ROUTINE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$ N/A	\$ 2,054,926	\$ 224.41
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 238,874	\$ 26.09
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 160,157	\$ 17.49
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 260,943	\$ 28.50
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 5,678	\$ 0.62
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 9,309	\$ 1.02
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 30,598	\$ 3.34
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 140,698	\$ 15.37
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 538,701	\$ 58.83
11	Cost of Routine Service/Audited Total Routine Costs	\$ 3,369,208	\$ 3,439,883	\$ 375.66
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 367.94	\$ 375.66	

SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 678,680	\$ 74.12
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 19,130	\$ 2.09
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 161,933	\$ 17.68
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 23,389	\$ 2.55
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 509	\$ 0.06
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 3,024	\$ 0.33
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 9,938	\$ 1.09
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 45,699	\$ 4.99
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	\$ N/A	\$ 0	\$ 0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	\$ N/A	\$ 174,969	\$ 19.11
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 1,302,988	\$ 1,117,271	\$ 122.01
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 142.29	\$ 122.01	

SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 2,733,606	\$ 298.53 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 258,004	\$ 28.18 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 322,090	\$ 35.17 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 284,332	\$ 31.05 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 6,187	\$ 0.68 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 12,333	\$ 1.35 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 40,536	\$ 4.43 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 186,396	\$ 20.36 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 713,670	\$ 77.94 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 4,672,196	\$ 4,557,154	\$ 497.67 *
36	Total Patient Days	9,157	9,157	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 510.23	\$ 497.67	
38	Medi-Cal Overpayments	\$ 0	\$ 0	
39	Medi-Cal Credit Balances	\$ 0	\$ 0	
40	Amount Due Provider (State) (Line 38 + Line 39)	\$ 0	\$ 0	

GENERAL INFORMATION

41	Contracted Number of Subacute Care Beds (Adj 8)**	N/A	24	
42	Total Licensed Nursing Facility Beds (Adj)	144	144	
43	Total Licensed Capacity (All levels)	144	144	
44	Total Medi-Cal Subacute Care Patient Days	6,729	6,729	

**Due to a contract amendment during the fiscal year, the total audited number of subacute care beds is a weighted average.

CAPITAL RELATED COST

45	Direct Capital Related Cost	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 284,332	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 284,332	

VENTILATOR / NONVENTILATOR

	AUDITED COSTS (Adj 7)	AUDITED TOTAL DAYS	AUDITED MEDI-CAL DAYS	
48	Ventilator (Equipment Cost Only)	\$ 329,120	6,375	4,968
49	Nonventilator	N/A	2,782	1,761
50	TOTAL	\$ N/A	9,157	6,729

* (To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
HUNTINGTON VALLEY HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1821027632

OSHPD Facility Number:
206301210

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
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PATIENT SUPPLIES

1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 0				\$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	3,644				1,890
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	123,410				64,020
4	Cost of Capital Related (Sch. 5, Ln. 75)	7,708				3,999
5	Property Taxes (Sch. 5, Ln. 75)	168				87
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	462				240
7	Professional Liability Insurance (Sch. 6, Ln. 75)	1,518				787
8	Quality Assurance Fees (Sch. 6, Ln. 75)	6,978				3,620
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	26,717				13,860
11	Total Patient Supplies Ancillary Service	\$ 170,605	\$ 1,696,348	0.100572	\$ 879,983	\$ 88,502

SPECIALIZED SUPPORT SURFACES

12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	716				163
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	37,829				8,628
15	Cost of Capital Related (Sch. 5, Ln. 77)	309				70
16	Property Taxes (Sch. 5, Ln. 77)	7				2
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	133				30
18	Professional Liability Insurance (Sch. 6, Ln. 77)	437				100
19	Quality Assurance Fees (Sch. 6, Ln. 77)	2,010				458
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	7,695				1,755
22	Total Specialized Support Surfaces Ancillary Service	\$ 49,135	\$ 81,679	0.601558	\$ 18,628	\$ 11,206

PHYSICAL THERAPY

23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 927,156				\$ 73,742
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	30,934				2,460
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	26,558				2,112
26	Cost of Capital Related (Sch. 5, Ln. 80)	73,780				5,868
27	Property Taxes (Sch. 5, Ln. 80)	1,605				128
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	3,627				288
29	Professional Liability Insurance (Sch. 6, Ln. 80)	11,922				948
30	Quality Assurance Fees (Sch. 6, Ln. 80)	54,821				4,360
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	209,897				16,694
33	Total Physical Therapy Ancillary Service	\$ 1,340,299	\$ 2,161,851	0.619978	\$ 171,945	\$ 106,602

RESPIRATORY THERAPY

34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 705,944				\$ 517,396
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	15,056				11,035
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	12,131				8,891
37	Cost of Capital Related (Sch. 5, Ln. 81)	13,398				9,819
38	Property Taxes (Sch. 5, Ln. 81)	292				214
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	2,555				1,873
40	Professional Liability Insurance (Sch. 6, Ln. 81)	8,399				6,156
41	Quality Assurance Fees (Sch. 6, Ln. 81)	38,623				28,307
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	147,878				108,382
44	Total Respiratory Ancillary Service	\$ 944,276	\$ 1,715,972	0.550286	\$ 1,257,660	\$ 692,073

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
HUNTINGTON VALLEY HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1821027632

OSHPD Facility Number:
206301210

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
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OCCUPATIONAL THERAPY

45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 613,726				\$ 50,007
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	15,472				1,261
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	15,123				1,232
48	Cost of Capital Related (Sch. 5, Ln. 82)	23,440				1,910
49	Property Taxes (Sch. 5, Ln. 82)	510				42
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	2,287				186
51	Professional Liability Insurance (Sch. 6, Ln. 82)	7,516				612
52	Quality Assurance Fees (Sch. 6, Ln. 82)	34,560				2,816
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	132,324				10,782
55	Total Occupational Therapy Ancillary Service	\$ 844,959	\$ 1,714,093	0.492948	\$ 139,665	\$ 68,848

SPEECH PATHOLOGY

56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 185,335				\$ 37,534
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	4,288				868
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	1,188				241
59	Cost of Capital Related (Sch. 5, Ln. 83)	5,411				1,096
60	Property Taxes (Sch. 5, Ln. 83)	118				24
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	672				136
62	Professional Liability Insurance (Sch. 6, Ln. 83)	2,208				447
63	Quality Assurance Fees (Sch. 6, Ln. 83)	10,154				2,056
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	38,877				7,873
66	Total Speech Pathology Ancillary Service	\$ 248,250	\$ 306,635	0.809596	\$ 62,100	\$ 50,276

PHARMACY

67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	9,624				1,180
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	508,780				62,365
70	Cost of Capital Related (Sch. 5, Ln. 85)	4,151				509
71	Property Taxes (Sch. 5, Ln. 85)	90				11
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	1,788				219
73	Professional Liability Insurance (Sch. 6, Ln. 85)	5,878				721
74	Quality Assurance Fees (Sch. 6, Ln. 85)	27,029				3,313
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	103,489				12,685
77	Total Pharmacy Ancillary Service	\$ 660,830	\$ 1,353,620	0.488195	\$ 165,923	\$ 81,003

LABORATORY

78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	1,428				192
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	75,507				10,167
81	Cost of Capital Related (Sch. 5, Ln. 90)	616				83
82	Property Taxes (Sch. 5, Ln. 90)	13				2
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	265				36
84	Professional Liability Insurance (Sch. 6, Ln. 90)	872				117
85	Quality Assurance Fees (Sch. 6, Ln. 90)	4,011				540
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	15,359				2,068
88	Total Laboratory Ancillary Service	\$ 98,073	\$ 590,797	0.166001	\$ 79,554	\$ 13,206

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
HUNTINGTON VALLEY HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1821027632

OSHPD Facility Number:
206301210

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
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HOME HEALTH SERVICES

89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	\$ 0				\$ 0
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				0
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				0
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				0
93	Property Taxes (Sch. 5, Ln. 95)	0				0
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				0
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				0
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				0
97	Caregiver Training (Sch. 6, Ln. 95)	0				0
98	Cost of Administration (Sch. 6, Ln. 95)	0				0
99	Total Home Health Services Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

OTHER ANCILLARY SERVICES

100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	731				81
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	38,661				4,277
103	Cost of Capital Related (Sch. 5, Ln. 100)	315				35
104	Property Taxes (Sch. 5, Ln. 100)	7				1
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	136				15
106	Professional Liability Insurance (Sch. 6, Ln. 100)	447				49
107	Quality Assurance Fees (Sch. 6, Ln. 100)	2,054				227
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	7,864				870
110	Total Other Ancillary Service	\$ 50,215	\$ 544,289	0.092257	\$ 60,208	\$ 5,555

SUBACUTE CARE ANCILLARY SERVICES

111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					\$ 0
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					0
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					0
114	Cost of Capital Related (Sch. 5, Ln. 101)					0
115	Property Taxes (Sch. 5, Ln. 101)					0
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					0
117	Professional Liability Insurance (Sch. 6, Ln. 101)					0
118	Quality Assurance Fees (Sch. 6, Ln. 101)					0
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					0
121	Total Subacute Ancillary Service					\$ 0

TOTAL COST OF ANCILLARY SERVICES

122	Cost of Direct Care - Labor					\$ 678,680
123	Cost of Indirect Care - Labor					19,130
124	Cost of Direct and Indirect Nonlabor					161,933
125	Cost of Capital Related					23,389
126	Property Taxes					509
127	CDPH Licensing Fees					3,024
128	Professional Liability Insurance					9,938
129	Quality Assurance Fees					45,699
130	Caregiver Training					0
131	Cost of Administration					174,969
132	Total Cost of Subacute Care Ancillary Services					\$ 1,117,271

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period	NPI		Adjustments
HUNTINGTON VALLEY HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1821027632		8
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		Total Facility Group Health Insurance To reflect 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	\$400,703	\$400,703

Provider Name							Fiscal Period	NPI	Adjustments		
HUNTINGTON VALLEY HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1821027632	8		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATION OF REPORTED COSTS</u>											
2	10.5	075	4	8A-1	075	4	Patient Supplies—Other-Nonlabor	\$434,213	(\$312,359)	\$121,854	
	10.5	081	4	8A-1	081	4	Respiratory Therapy—Other-Nonlabor	9,652	(226)	9,426	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care—Other-Nonlabor	397,670	(2,576)	395,094	
	10.5	125	4	8A-1	125	4	Subacute Care—Other-Nonlabor	65,355	(13,541)	51,814	
	10.5	035	4	8A-1	035	4	Leases and Rentals	691,087	328,702	1,019,789	
To reclassify subacute ventilator equipment rental cost for proper cost determination. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501											

Provider Name							Fiscal Period	NPI	Adjustments		
HUNTINGTON VALLEY HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1821027632	8		
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 PATIENT DAYS</u>											
3	4.1	5	2	1	15	Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through November 30, 2013 Reports Dated: January 8, 2014 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	19,819	(19,048)	771		
4	N/A			1	16	Skilled Nursing Care—Medi-Cal Managed Care Days To reflect Medi-Cal Managed Care days as indicated in the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	18,324	18,324		

Provider Name							Fiscal Period		NPI		Adjustments
HUNTINGTON VALLEY HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1821027632		8
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 OTHER MATTERS</u>											
5	N/A			1	14		Medi-Cal Overpayments—Skilled Nursing Care To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1	\$0	\$198	\$198 *	
6	N/A			1	14		Medi-Cal Overpayments—Skilled Nursing Care To recover outstanding Medi-Cal credit balances. CCR, Title 22, Sections 51476 and 51458.1	* \$198	\$184	\$382	
7	N/A			Subacute 1	48		Ventilator Equipment Cost—Subacute Care To reflect subacute ventilator equipment rental cost in the Medi-Cal audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Contract No. 04-07-70171	\$0	\$329,120	\$329,120	
8	N/A			Subacute 1	41		Contracted Number of Subacute Care Beds (Weighted Average) To reflect contracted Subacute Care and Skilled Nursing beds in the Medi-Cal audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Contract No. 04-07-70171	0	24	24	

*Balance carried forward from prior/to subsequent adjustments