APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

VALE HEALTHCARE CENTER
SAN PABLO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1932172491

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Robert G. Kvick
Audit Supervisor: Blanca Dacanay
Auditor: Deborah Manduca

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

June 3, 2013

Trish Kelly
VP of Reimbursement
Fundamental Administrative Services, LLC
920 Ridgebrook Road
Sparks, MD 21152

In the Matter of:

VALE HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1932172491
FISCAL PERIOD ENDED DECEMBER 31, 2010
APPEAL NUMBER NF13-1210-076A-CM

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated February 27, 2013, the following revisions are made to the Medi-Cal audit report dated June 7, 2012.

SUMMARY OF REVISIONS

	COST	COST PER DAY
Audited Cost and Cost Per Day	$ 13,875,950	$ 197.59
Revision	104,184	1.48
Revised Cost and Cost Per Day	$ 13,980,134	$ 199.07

Enclosed are the revised schedules detailing the results of the recomputation. If you have any questions in regard to this revision, please contact Deborah Manduca of my staff at (916) 650-6985.

Original Signed by

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

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
VALE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1932172491

OSHPD Facility No.:
206073644

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 7,789,141	$ 7,789,141	$ 110.91
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 1,786,571	$ 1,875,561	$ 26.71
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ 1,195,711	$ 1,206,590	$ 17.18
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 1,176,309	$ 1,176,444	$ 16.75
5	Property Taxes (Sch. 5, Ln. 105)	$ 111,604	$ 111,617	$ 1.59
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ 47,175	$ 47,283	$ 0.67
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ 21,119	$ 21,167	$ 0.30
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 683,565	$ 685,133	$ 9.76
10	Cost of Administration (Sch. 6, Ln. 105)	$ 1,064,756	$ 1,067,198	$ 15.20
11	Cost of Routine Service/Revised Total Costs	$ 13,875,950.15	$ 13,980,133.97	$ 199.07
12	Total Patient Days (Rev)	70,227	70,227	
13	Cost Per Patient Day (Cost Divided by Days)	$ 197.59	$ 199.07	
14	Overpayments (Revs)	$ 20,697	$ 20,697	
15	Medi-Cal Days (Rev)	55,554	55,554	
16	Medi-Cal Managed Care Days (Rev)	0	0	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days (Rev)		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Rev)	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days (Rev)		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Rev)	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days (Rev)		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Rev)	$	$ 0	
	SUBACUTE CARE			
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	$ N/A	$ 0	$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	$ 0	$ 0	

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
VALE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1932172491

OSHPD Facility No.:
206073644

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SUBACUTE CARE - PEDIATRIC			
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	$ 0	$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
50	Total Patient Days (Rev)		0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Rev)	$	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
54	Total Patient Days (Rev)		0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Rev)	$	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
58	Total Patient Days (Rev)		0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Rev)	$	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
VALE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1932172491

OSHPD Facility No.:
206073644

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 147,708	$ 147,708			
160	Activities	232,495		$ 232,495		
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	948,718	0	0	948,718	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	557,943	0	0	557,943	
083	Speech Pathology	216,328	0	0	216,328	
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	7,408,938	147,708	232,495	7,789,141	*
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	$ 9,512,130	$ 147,708	$ 232,495	$ 9,512,130	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: VALE HEALTHCARE CENTER
Provider NPI: 1932172491
OSHPD Facility Number: 206073644
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	$ 99,271	$ 99,271											
010	Housekeeping	604,853	866	$ 605,719										
060	Laundry and Linen	260,451	2,418	14,886	$ 277,756									
065	Dietary	786,195	9,055	55,740	0	$ 850,990								
155	Social Services	N/A	2,943	18,114	0	0	$ 21,057							
160	Activities	N/A	2,943	18,114	0	0	0	$ 21,057						
165	Administration	N/A	4,315	26,561	0	0	0	0		$ 30,876	$ 30,876			
166	Medical Records	105,934	1,299	7,997	0	0	0	0		115,230		$ 115,230		
170	Inservice Education - Nursing	88,717	0	0	0	0	0	0	$ 88,717					
	ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	171	639	$ 810	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		1,991	12,253	0	0	0	0	0	14,243	2,163	8,073	24,479	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	3	11	13	
082	Occupational Therapy		1,988	12,237	0	0	0	0	0	14,225	1,281	4,782	20,288	
083	Speech Pathology		1,988	12,237	0	0	0	0	0	14,225	561	2,092	16,877	
085	Pharmacy		0	0	0	0	0	0	0	0	832	3,106	3,938	
090	Laboratory		0	0	0	0	0	0	0	0	70	262	333	
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	427	1,595	2,022	
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		69,433	427,387	277,756	850,990	21,057	21,057	88,717	1,756,397	25,182	93,981	1,875,561	*
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	0	0	0	0	0	0	0	6	22	27	
145	Other Nonreimbursable		31	193	0	0	0	0	0	224	179	670	1,073	
	TOTAL	$ 1,945,421	$ 99,271	$ 605,719	$ 277,756	$ 850,990	$ 21,057	$ 21,057	$ 88,717	$ 1,799,314	$ 30,876	$ 115,230	$ 1,945,421	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: VALE HEALTHCARE CENTER
Provider NPI: 1932172491
OSHPD Facility Number: 206073644
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	$ 335,939	$ 335,939											
010	Housekeeping	40,295	2,931	$ 43,226										
060	Laundry and Linen	40,638	8,184	1,062	$ 49,885									
065	Dietary	546,698	30,644	3,978	0	$ 581,320								
155	Social Services	3,751	9,959	1,293	0	0	$ 15,002							
160	Activities	18,583	9,959	1,293	0	0	0	$ 29,834						
165	Administration	N/A	14,603	1,895	0	0	0	0		$ 16,498	$ 16,498			
166	Medical Records	1,385	4,397	571	0	0	0	0		6,352		$ 6,352		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies	81,250	0	0	0	0	0	0	0	81,250	91	35	$ 81,377	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	28,454	6,736	874	0	0	0	0	0	36,065	1,156	445	37,666	
081	Respiratory Therapy	1,340	0	0	0	0	0	0	0	1,340	2	1	1,342	
082	Occupational Therapy	565	6,727	873	0	0	0	0	0	8,166	685	264	9,114	
083	Speech Pathology	0	6,727	873	0	0	0	0	0	7,601	300	115	8,016	
085	Pharmacy	395,147	0	0	0	0	0	0	0	395,147	445	171	395,763	
090	Laboratory	33,389	0	0	0	0	0	0	0	33,389	38	14	33,441	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	202,881	0	0	0	0	0	0	0	202,881	228	88	203,197	
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	246,447	234,966	30,500	49,885	581,320	15,002	29,834	0	1,187,954	13,456	5,181	1,206,590	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber	2,736	0	0	0	0	0	0	0	2,736	3	1	2,740	
145	Other Nonreimbursable	84,400	106	14	0	0	0	0	0	84,520	96	37	84,652	
	TOTAL	$ 2,063,898	$ 335,939	$ 43,226	$ 49,885	$ 581,320	$ 15,002	$ 29,834	$ -	$ 2,041,048	$ 16,498	$ 6,352	$ 2,063,898	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VALE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1932172491

OSHPD Facility Number:
206073644

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 1,266,999	91%							
	Property Tax (line 40)	120,208	9%	$ 1,387,207						
005	Plant Operations and Maintenance			31,705	$ 31,705					
010	Housekeeping			11,827	277	$ 12,104				
060	Laundry and Linen			33,023	772	297	$ 34,093			
065	Dietary			123,648	2,892	1,114	0	$ 127,654		
155	Social Services			40,183	940	362	0	0	$ 41,485	
160	Activities			40,183	940	362	0	0	0	$ 41,485
165	Administration			58,921	1,378	531	0	0	0	0
166	Medical Records			17,740	415	160	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			27,181	636	245	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			27,145	635	245	0	0	0	0
083	Speech Pathology			27,145	635	245	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			948,079	22,175	8,540	34,093	127,654	41,485	41,485
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	0	0	0	0	0	0
145	Other Nonreimbursable			427	10	4	0	0	0	0
	TOTAL	$ 1,387,207	100%	$ 1,387,207	$ 31,705	$ 12,104	$ 34,093	$ 127,654	$ 41,485	$ 41,485

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VALE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1932172491

OSHPD Facility Number:
206073644

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 91% Of Total	Property Tax 9% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 1,266,999	91%								
	Property Tax (line 40)	120,208	9%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 60,830	$ 60,830					
166	Medical Records				18,315		$ 18,315				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	0	337	102	$ 439	$ 401	$ 38	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	28,061	4,262	1,283	33,606	30,694	2,912	
081	Respiratory Therapy			0	0	6	2	7	7	1	
082	Occupational Therapy			0	28,024	2,524	760	31,309	28,596	2,713	
083	Speech Pathology			0	28,024	1,104	333	29,461	26,908	2,553	
085	Pharmacy			0	0	1,640	494	2,133	1,948	185	
090	Laboratory			0	0	139	42	180	165	16	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	842	253	1,095	1,000	95	
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105	Skilled Nursing Care			0	1,223,511	49,612	14,938	1,288,061	1,176,444	111,617	*
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	0	11	3	15	13	1	
145	Other Nonreimbursable			0	441	353	106	901	823	78	
	TOTAL	$ 1,387,207	100%	$ -	$ 1,308,062	$ 60,830	$ 18,315	$ 1,387,207	$ 1,266,999	$ 120,208	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: VALE HEALTHCARE CENTER
Provider NPI: 1932172491
OSHPD Facility Number: 206073644
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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. 59% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 1% of Total	Quality Assur. Fees 38% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 59,207												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	1,249,291												
	Total Costs Allocable as Administration	1,308,498	59%											
167	DPH Licensing Fees	57,974	3%											
168	Professional Liability Insurance	25,953	1%											
169	Quality Assurance Fees	840,046	38%											
174	Caregiver Training	0	0%											
	Total	2,232,471	100%						$ 2,232,471					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ -	$ 81,250	$ -	$ 81,250	12,373	$ 7,252	$ 321	$ 144	$ 4,656	$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			948,718	14,243	36,065	28,061	1,027,087	156,402	91,671	4,062	1,818	58,852	0
081	Respiratory Therapy			0	0	1,340	0	1,340	204	120	5	2	77	0
082	Occupational Therapy			557,943	14,225	8,166	28,024	608,358	92,639	54,298	2,406	1,077	34,859	0
083	Speech Pathology			216,328	14,225	7,601	28,024	266,178	40,533	23,757	1,053	471	15,252	0
085	Pharmacy			0	0	395,147	0	395,147	60,172	35,268	1,563	700	22,642	0
090	Laboratory			0	0	33,389	0	33,389	5,084	2,980	132	59	1,913	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	202,881	0	202,881	30,894	18,108	802	359	11,625	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			7,789,141	1,756,397	1,187,954	1,223,511	11,957,003	1,820,781	1,067,198	47,283	21,167	685,133	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	0	2,736	0	2,736	417	244	11	5	157	0
145	Other Nonreimbursable			0	224	84,520	441	85,185	12,972	7,603	337	151	4,881	0
	SUBTOTAL	$ 2,232,471		$ 9,512,130	$ 1,799,314	$ 2,041,048	$ 1,308,062	$ 14,660,554	$ 2,232,471					
	Total Administrative Costs							$ 2,232,471		$ 1,308,498	$ 57,974	$ 25,953	$ 840,046	$ -
	Unit Cost Multiplier							0.15227740						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 146,107	$ 22,850	$ 79,145	$ 248,102						
	TOTAL FACILITY COSTS							$ 17,141,127						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: VALE HEALTHCARE CENTER
Provider NPI: 1932172491
OSHPD Facility Number: 206073644
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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)
		(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	890									
010	Housekeeping	332	332								
060	Laundry and Linen	927	927	927							
065	Dietary	3,471	3,471	3,471							
155	Social Services	1,128	1,128	1,128							
160	Activities	1,128	1,128	1,128							
165	Administration	1,654	1,654	1,654							
166	Medical Records	498	498	498							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									81,250	81,250
077	Specialized Support Surfaces									0	0
080	Physical Therapy	763	763	763						1,027,087	1,027,087
081	Respiratory Therapy									1,340	1,340
082	Occupational Therapy	762	762	762						608,358	608,358
083	Speech Pathology	762	762	762						266,178	266,178
085	Pharmacy									395,147	395,147
090	Laboratory									33,389	33,389
095	Home Health Services									0	0
100	Other Ancillary Services									202,881	202,881
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	26,614	26,614	26,614	692,380	207,714	7,655,385	7,655,385	7,655,385	11,957,003	11,957,003
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									2,736	2,736
145	Other Nonreimbursable	12	12	12						85,185	85,185
	TOTAL STATISTICS	38,941	38,051	37,719	692,380	207,714	7,655,385	7,655,385	7,655,385	14,660,554	14,660,554
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 147,708	$ 232,495			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.019294653	0.030370125			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 99,271	$ 605,719	$ 277,756	$ 850,990	$ 21,057	$ 21,057	$ 88,717	$ 30,876	$ 115,230
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.60889333	16.05872777	0.40116105	4.09693286	0.00275062	0.00275062	0.01158884	0.00210608	0.00785990
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 335,939	$ 43,226	$ 49,885	$ 581,320	$ 15,002	$ 29,834	$ -	$ 16,498	$ 6,352
	UNIT COST MULTIPLIER (INDIRECT OTHER)		8.82865102	1.14600366	0.07204787	2.79865597	0.00195972	0.00389718	0.00000000	0.00112534	0.00043330
	TOTAL CAPITAL COSTS - SCH. 5	$ 1,387,207	$ 31,705	$ 12,104	$ 34,093	$ 127,654	$ 41,485	$ 41,485	$ -	$ 60,830	$ 18,315
	UNIT COST MULTIPLIER (CAPITAL COSTS)	35.62330192	0.83321696	0.32088773	0.04923981	0.61456800	0.00541905	0.00541905	0.00000000	0.00414922	0.00124928

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
VALE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1932172491

OSHPD Facility Number:
206073644

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 71,399	$ 0	$ 71,399	(Sch 3)
005	.20-.39	Fringe Benefits	6200	27,872	0	27,872	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	335,939	0	335,939	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 435,210	$ 0	$ 435,210	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 402,401	$ 0	$ 402,401	(Sch 3)
010	.20-.39	Fringe Benefits	6300	202,452	0	202,452	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	40,295	0	40,295	(Sch 4)
010		Housekeeping - Total	6300	$ 645,148	$ 0	$ 645,148	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	41,886	0	41,886	(Sch 5)
025		Depreciation: Equipment	7140	32,922	0	32,922	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	1,192,191	0	1,192,191	(Sch 5)
040		Property Taxes	7300	120,208	0	120,208	(Sch 5)
045		Property Insurance	7400	59,207	0	59,207	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	$ 0	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 2,526,772	$ 0	$ 2,526,772	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 170,284	$ 0	$ 170,284	(Sch 3)
060	.20-.39	Fringe Benefits	6400	90,167	0	90,167	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	40,638	0	40,638	(Sch 4)
060		Laundry and Linen - Total	6400	$ 301,089	$ 0	$ 301,089	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 561,551	$ 0	$ 561,551	(Sch 3)
065	.20-.39	Fringe Benefits	6500	224,644	0	224,644	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	546,698	0	546,698	(Sch 4)
065		Dietary - Total	6500	$ 1,332,893	$ 0	$ 1,332,893	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	81,250	0	81,250	(Sch 4)
075		Patient Supplies - Total	8100	$ 81,250	$ 0	$ 81,250	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
VALE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1932172491

OSHPD Facility Number:
206073644

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 410,913	$ 0	$ 410,913	(Sch 2)
080	.20-.39	Fringe Benefits	8200	148,585	0	148,585	(Sch 2)
080	.79	Agency Staff	8200	389,220	0	389,220	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	28,454	0	28,454	(Sch 4)
080		Physical Therapy - Total	8200	$ 977,172	$ 0	$ 977,172	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	1,340	0	1,340	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 1,340	$ 0	$ 1,340	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$ 112,276	$ 0	$ 112,276	(Sch 2)
082	.20-.39	Fringe Benefits	8250	35,812	0	35,812	(Sch 2)
082	.79	Agency Staff	8250	409,855	0	409,855	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	565	0	565	(Sch 4)
082		Occupational Therapy - Total	8250	$ 558,508	$ 0	$ 558,508	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 2,367	$ 0	$ 2,367	(Sch 2)
083	.20-.39	Fringe Benefits	8280	1,460	0	1,460	(Sch 2)
083	.79	Agency Staff	8280	212,501	0	212,501	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 216,328	$ 0	$ 216,328	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	405,984	(10,837)	395,147	(Sch 4)
085		Pharmacy - Total	8300	$ 405,984	$ (10,837)	$ 395,147	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	33,389	0	33,389	(Sch 4)
090		Laboratory - Total	8400	$ 33,389	$ 0	$ 33,389	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	202,881	0	202,881	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 202,881	$ 0	$ 202,881	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
VALE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1932172491

OSHPD Facility Number:
206073644

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 2,476,852	$ (10,837)	$ 2,466,015	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 5,166,456	$ 0	$ 5,166,456	(Sch 2)
105	.20-.39	Fringe Benefits	6110	2,242,482	0	2,242,482	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	235,610	10,837	246,447	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 7,644,548	$ 10,837	$ 7,655,385	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$ 0	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$ 0	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
VALE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1932172491

OSHPD Facility Number:
206073644

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$ 0	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$ 0	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	2,736	0	2,736	(Sch 4)
140		Beauty and Barber - Total	8900	$ 2,736	$ 0	$ 2,736	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	84,400	0	84,400	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 84,400	$ 0	$ 84,400	
146		**Subtotal 105 - 145**		$ 7,731,684	$ 10,837	$ 7,742,521	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 104,257	$ 0	$ 104,257	(Sch 2)
155	.20-.39	Fringe Benefits	6600	43,451	0	43,451	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,751	0	3,751	(Sch 4)
155		Social Services - Total	6600	$ 151,459	$ 0	$ 151,459	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
VALE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1932172491

OSHPD Facility Number:
206073644

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 163,599	$ 0	$ 163,599	(Sch 2)
160	.20-.39	Fringe Benefits	6700	68,896	0	68,896	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	18,583	0	18,583	(Sch 4)
160		Activities - Total	6700	$ 251,078	$ 0	$ 251,078	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 393,248	$ 0	$ 393,248	(Sch 6)
165	.20-.39	Fringe Benefits	6900	237,885	0	237,885	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	618,158	0	618,158	(Sch 6)
165		Administration - Total	6900	$ 1,249,291	$ 0	$ 1,249,291	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 81,880	$ 0	$ 81,880	(Sch 3)
166	.20-.39	Fringe Benefits	6900	24,054	0	24,054	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,385	0	1,385	(Sch 4)
166		Medical Records - Total	6900	$ 107,319	$ 0	$ 107,319	
167		CDPH Licensing Fees	6900	$ 57,974	$ 0	$ 57,974	(Sch 6)
168		Professional Liability Insurance	6900	$ 25,953	$ 0	$ 25,953	(Sch 6)
169		Quality Assurance Fees	6900	$ 840,046	$ 0	$ 840,046	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 0	$ 68,844	$ 68,844	(Sch 3)
170	.20-.39	Fringe Benefits	6800	0	19,873	19,873	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 0	$ 88,717	$ 88,717	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 2,683,120	$ 88,717	$ 2,771,837	
200		**Total**		**$ 17,052,410**	**$ 88,717**	**$ 17,141,127**	

Provider Name: VALE HEALTHCARE CENTER

Provider NPI: 1932172491

OSHPD Facility Number: 206073644

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
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								

Provider Name: VALE HEALTHCARE CENTER

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Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
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	(10,837)		(10,837)						
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	10,837		10,837						
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 REV (Page 1)	REVISION 1	REVISION 2	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
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	68,844	68,844							
170	2	Inservice Education - Nursing - Fringe Benefits	19,873	19,873							
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.		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$88,717 (To Sch 8)	88,717	0	0	0	0	0	0	0

Provider Name	Fiscal Period	Provider NPI	Revisions
VALE HEALTHCARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1932172491	2

Report References										
	Cost Report			Revised Report						
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Revisions	As Audited	Increase (Decrease)	As Revised
1	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	$0	$68,844	$68,844
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	0	19,873	19,873
							APPEAL FINDINGS - ISSUE 1 & 2			
2	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	$405,984	($10,837)	$395,147
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	235,610	10,837	246,447
							APPEAL FINDINGS - ISSUE 3			