REPORT
ON THE
RATE SETTING AUDIT

WHITTIER HILLS HEALTHCARE CENTER
WHITTIER, CALIFORNIA
PROVIDER NUMBER: ZZT05430L
NATIONAL PROVIDER IDENTIFIER: 1255326039

FISCAL PERIOD ENDED
DECEMBER 31, 2009

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

Section Chief: Margaret A. Varho
Audit Supervisor: Felipe Avila
Auditor: Monique Nguyen

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

Date: May 13, 2011

Joe McFadden
Director, Analytical and Regulatory Reporting
The Ensign Group, Inc.
27101 Puerta Real, Suite 450
Mission Viejo, CA 92691

PROVIDER: WHITTIER HILLS HEALTHCARE CENTER
PROVIDER NO. ZZT05430L
NATIONAL PROVIDER IDENTIFIER: 1255326039
FISCAL PERIOD ENDED DECEMBER 31, 2009

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules

2. Audit adjustments that include a summary of the total due the State in the amount of $8,279, which resulted from Medi-Cal overbillings

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

605 West Santa Ana Blvd., Building 28, Room 830, Santa Ana, CA 92701
(714) 558-4434 / (714) 558-4179 fax
Internet Address: www.dhcs.ca.gov

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 Rate Development Branch.

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
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2825
(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 95899-7413

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 95814-5005
(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—Santa Ana at (714) 558-4434.

(***Original signed by Margaret Varho***)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
WHITTIER HILLS HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZT05430L

NPI:
1255326039

OSHPD Facility No.:
206190088

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ N/A	$ 4,665,992	$ 87.02
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 999,990	$ 18.65
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 736,104	$ 13.73
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 863,390	$ 16.10
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 41,069	$ 0.77
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 36,781	$ 0.69
7	Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 248,064	$ 4.63
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 426,504	$ 7.95
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 1,035,442	$ 19.31
11	Cost of Routine Service/Audited Total Costs	$ 9,057,233	$ 9,053,336	$ 168.85
12	Total Patient Days (Adj)	53,619	53,619	
13	Cost Per Patient Day (Cost Divided by Days)	$ 168.92	$ 168.85	
14	Overpayments (Adj 4)	$ 0	$ (8,279)	
15				
	INTERMEDIATE CARE			
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
17	Total Patient Days (Adj)		0	
18	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
19	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
21	Total Patient Days (Adj)		0	
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
23	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED			
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
25	Total Patient Days (Adj)		0	
26	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
27	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00 *
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00 *
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00 *
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00 *
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00 *
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00 *
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00 *
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00 *
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00 *
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00 *
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00 *
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name: WHITTIER HILLS HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05430L

NPI: 1255326039

OSHPD Facility No.: 206190088

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE - PEDIATRIC SUBACUTE			
42	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	$ 0	$ 0	
43	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
44	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
45	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
46	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
47	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
49	Total Patient Days (Adj)		0	
50	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
51	Overpayments (Adj)	$	$ 0	
	HOSPICE INPATIENT CARE			
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
53	Total Patient Days (Adj)		0	
54	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
55	Overpayments (Adj)	$	$ 0	
	OTHER ROUTINE SERVICES			
56	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
57	Total Patient Days (Adj)		0	
58	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
59	Overpayments (Adj)	$	$ 0	

* (From Adult Subacute Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name: WHITTIER HILLS HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05430L

NPI: 1255326039

OSHPD Facility No.: 206190088

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 (Salaries, Fringe Benefits, & Agency Labor)	$ 196,074	$ 196,074			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	96,041		$ 96,041		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	83,406	0	0	83,406	*****
077	Specialized Support Surfaces	N/A	0	0	0	*****
080	Physical Therapy	754,584	0	0	754,584	*****
081	Respiratory Therapy	0	0	0	0	*****
082	Occupational Therapy	414,357	0	0	414,357	*****
083	Speech Pathology	87,149	0	0	87,149	*****
085	Pharmacy	286,266	0	0	286,266	*****
090	Laboratory	49,475	0	0	49,475	***
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	48,795	0	0	48,795	***
101	Subacute Ancillary Services	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services	0	0	0	0	****
	ROUTINE SERVICES					
105	Skilled Nursing Care	4,373,877	196,074	96,041	4,665,992	*
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 - Pediatrics	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	$ 6,390,024	$ 196,074	$ 96,041	$ 6,390,024	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
WHITTIER HILLS HEALTHCARE CENTER	ZZT05430L	1255326039	206190088	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 88,314	$ 88,314											
010	Housekeeping	192,027	1,357	$ 193,384										
060	Laundry and Linen	137,184	3,468	7,713	$ 148,366									
065	Dietary	402,311	12,464	27,718	0	$ 442,493								
155	Social Services	N/A	1,029	2,289	0	0	$ 3,319							
160	Activities	N/A	223	497	0	0	0	$ 720						
165	Administration	N/A	3,737	8,311	0	0	0	0		$ 12,048	$ 12,048			
166	Medical Records	132,314	251	559	0	0	0	0		133,124		$ 133,124		
170	Inservice Education - Nursing	83,773	269	598	0	0	0	0	$ 84,639					
	ANCILLARY SERVICES													
075	Patient Supplies		213	473	0	0	0	0	0	686	118	1,301	$ 2,105	*****
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	15	168	183	*****
080	Physical Therapy		597	1,327	0	0	0	0	0	1,924	1,035	11,431	14,389	*****
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	*****
082	Occupational Therapy		597	1,327	0	0	0	0	0	1,924	574	6,345	8,843	*****
083	Speech Pathology		597	1,327	0	0	0	0	0	1,924	132	1,454	3,510	*****
085	Pharmacy		0	0	0	0	0	0	0	0	387	4,279	4,666	*****
090	Laboratory		0	0	0	0	0	0	0	0	67	740	806	***
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	66	729	795	***
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES													
105	Skilled Nursing Care		63,331	140,842	148,366	442,493	3,319	720	84,639	883,709	9,650	106,631	999,990	*
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 - Pediatrics		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		181	404	0	0	0	0	0	585	4	46	635	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,035,923	$ 88,314	$ 193,384	$ 148,366	$ 442,493	$ 3,319	$ 720	$ 84,639	$ 890,751	$ 12,048	$ 133,124	$ 1,035,923	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
WHITTIER HILLS HEALTHCARE CENTER	ZZT05430L	1255326039	206190088	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 224,897	$ 224,897											
010	Housekeeping	38,472	3,457	$ 41,929										
060	Laundry and Linen	39,097	8,832	1,672	$ 49,602									
065	Dietary	298,251	31,740	6,010	0	$ 336,000								
155	Social Services	4,367	2,621	496	0	0	$ 7,485							
160	Activities	9,279	569	108	0	0	0	$ 9,955						
165	Administration	N/A	9,517	1,802	0	0	0	0		$ 11,318	$ 11,318			
166	Medical Records	15,507	640	121	0	0	0	0		16,268		$ 16,268		
170	Inservice Education - Nursing	603	684	130	0	0	0	0	$ 1,417					
	ANCILLARY SERVICES													
075	Patient Supplies	0	542	103	0	0	0	0	0	645	111	159	$ 914	*****
077	Specialized Support Surfaces	11,224	0	0	0	0	0	0	0	11,224	14	21	11,259	*****
080	Physical Therapy	0	1,519	288	0	0	0	0	0	1,807	972	1,397	4,176	*****
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	*****
082	Occupational Therapy	0	1,519	288	0	0	0	0	0	1,807	539	775	3,122	*****
083	Speech Pathology	0	1,519	288	0	0	0	0	0	1,807	124	178	2,109	*****
085	Pharmacy	0	0	0	0	0	0	0	0	0	364	523	887	*****
090	Laboratory	0	0	0	0	0	0	0	0	0	63	90	153	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	62	89	151	***
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES													
105	Skilled Nursing Care	117,737	161,275	30,537	49,602	336,000	7,485	9,955	1,417	714,008	9,066	13,030	736,104	*
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 - Pediatrics		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		462	87	0	0	0	0	0	550	4	6	559	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 759,434	$ 224,897	$ 41,929	$ 49,602	$ 336,000	$ 7,485	$ 9,955	$ 1,417	$ 731,848	$ 11,318	$ 16,268	$ 759,434	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: WHITTIER HILLS HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05430L

NPI: 1255326039

OSHPD Facility Number: 206190088

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)	$ 894,007	95%							
	Property Tax (line 40)	42,525	5%	$ 936,532						
005	Plant Operations and Maintenance			12,846	$ 12,846					
010	Housekeeping			14,197	197	$ 14,394				
060	Laundry and Linen			36,276	505	574	$ 37,355			
065	Dietary			130,360	1,813	2,063	0	$ 134,236		
155	Social Services			10,766	150	170	0	0	$ 11,086	
160	Activities			2,336	32	37	0	0	0	$ 2,405
165	Administration			39,086	544	619	0	0	0	0
166	Medical Records			2,628	37	42	0	0	0	0
170	Inservice Education - Nursing			2,810	39	44	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			2,226	31	35	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			6,241	87	99	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			6,241	87	99	0	0	0	0
083	Speech Pathology			6,241	87	99	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 Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			662,382	9,212	10,483	37,355	134,236	11,086	2,405
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 - Pediatrics			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,898	26	30	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 936,532	100%	$ 936,532	$ 12,846	$ 14,394	$ 37,355	$ 134,236	$ 11,086	$ 2,405

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: WHITTIER HILLS HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05430L

NPI: 1255326039

OSHPD Facility Number: 206190088

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 95% Of Total	Property Tax 5% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 894,007	95%								
	Property Tax (line 40)	42,525	5%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 40,248	$ 40,248					
166	Medical Records				2,706		$ 2,706				
170	Inservice Education - Nursing			$ 2,894							
	ANCILLARY SERVICES										
075	Patient Supplies			0	2,292	393	26	$ 2,712	$ 2,589	$ 123	*****
077	Specialized Support Surfaces			0	0	51	3	54	52	2	*****
080	Physical Therapy			0	6,426	3,456	232	10,114	9,655	459	*****
081	Respiratory Therapy			0	0	0	0	0	0	0	*****
082	Occupational Therapy			0	6,426	1,918	129	8,474	8,089	385	*****
083	Speech Pathology			0	6,426	440	30	6,895	6,582	313	*****
085	Pharmacy			0	0	1,294	87	1,381	1,318	63	*****
090	Laboratory			0	0	224	15	239	228	11	***
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	221	15	235	225	11	***
101	Subacute Ancillary Services			0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	****
	ROUTINE SERVICES										
105	Skilled Nursing Care			2,894	870,053	32,238	2,167	904,459	863,390	41,069	*
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 - Pediatrics			0	0	0	0	0	0	0	****
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	1,954	14	1	1,969	1,880	89	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 936,532	100%	$ 2,894	$ 893,578	$ 40,248	$ 2,706	$ 936,532	$ 894,007	$ 42,525	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

STATE OF CALIFORNIA

SCHEDULE 6

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
WHITTIER HILLS HEALTHCARE CENTER	ZZT05430L	1255326039	206190088	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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 License Fees 2% of Total	Liability Insurance 14% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 5,669													
055	Interest-Other	59													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	1,286,978													
	Total Costs Allocable as Administration	1,292,706	59%												
167	DPH Licensing Fees	45,920	2%												
168	Liability Insurance	309,697	14%												
169	Quality Assurance Fees	532,472	24%												
174	Caregiver Training	0	0%												
	Total	2,180,795	100%						$ 2,180,795						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 83,406	$ 686	$ 645	$ 2,292	$ 87,029	21,310	$ 12,632	$ 449	$ 3,026	$ 5,203	$ -	*****
077	Specialized Support Surfaces			0	0	11,224	0	11,224	2,748	1,629	58	390	671	0	*****
080	Physical Therapy			754,584	1,924	1,807	6,426	764,741	187,256	111,000	3,943	26,592	45,721	0	*****
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	*****
082	Occupational Therapy			414,357	1,924	1,807	6,426	424,514	103,948	61,617	2,189	14,762	25,380	0	*****
083	Speech Pathology			87,149	1,924	1,807	6,426	97,306	23,827	14,124	502	3,384	5,818	0	*****
085	Pharmacy			286,266	0	0	0	286,266	70,096	41,551	1,476	9,954	17,115	0	*****
090	Laboratory			49,475	0	0	0	49,475	12,115	7,181	255	1,720	2,958	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			48,795	0	0	0	48,795	11,948	7,082	252	1,697	2,917	0	***
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES														
105	Skilled Nursing Care			4,665,992	883,709	714,008	870,053	7,133,762	1,746,791	1,035,442	36,781	248,064	426,504	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 - Pediatrics			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	585	550	1,954	3,089	756	448	16	107	185	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 2,180,795		$ 6,390,024	$ 890,751	$ 731,848	$ 893,578	$ 8,906,201	$ 2,180,795						
	Total Administrative Costs							$ 2,180,795		$ 1,292,706	$ 45,920	$ 309,697	$ 532,472	$ -	
	Unit Cost Multiplier							0.24486255							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 145,172	$ 27,586	$ 40,248	$ 213,006							
	TOTAL FACILITY COSTS							$ 11,300,002							

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
WHITTIER HILLS HEALTHCARE CENTER	ZZT05430L	1255326039	206190088	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adj 3)	(Adj 3)	(Adj 3)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	352									
010	Housekeeping	389	389								
060	Laundry and Linen	994	994	994							
065	Dietary	3,572	3,572	3,572							
155	Social Services	295	295	295							
160	Activities	64	64	64							
165	Administration	1,071	1,071	1,071							
166	Medical Records	72	72	72							
170	Inservice Education - Nursing	77	77	77							
	ANCILLARY SERVICES										
075	Patient Supplies	61	61	61						87,029	87,029
077	Specialized Support Surfaces									11,224	11,224
080	Physical Therapy	171	171	171						764,741	764,741
081	Respiratory Therapy									0	0
082	Occupational Therapy	171	171	171						424,514	424,514
083	Speech Pathology	171	171	171						97,306	97,306
085	Pharmacy									286,266	286,266
090	Laboratory									49,475	49,475
095	Home Health Services									0	0
100	Other Ancillary Services									48,795	48,795
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	18,150	18,150	18,150	536,190	160,857	4,491,614	4,491,614	4,491,614	7,133,762	7,133,762
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 - Pediatrics						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	52	52	52						3,089	3,089
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	25,662	25,310	24,921	536,190	160,857	4,491,614	4,491,614	4,491,614	8,906,201	8,906,201
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 196,074	$ 96,041			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.04365335	0.021382292			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 88,314	$ 193,384	$ 148,366	$ 442,493	$ 3,319	$ 720	$ 84,639	$ 12,048	$ 133,124
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.48929277	7.75989466	0.27670358	2.75084763	0.00073882	0.00016029	0.01884383	0.00135275	0.01494733
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 224,897	$ 41,929	$ 49,602	$ 336,000	$ 7,485	$ 9,955	$ 1,417	$ 11,318	$ 16,268
	UNIT COST MULTIPLIER (INDIRECT OTHER)		8.88569735	1.68245802	0.09250778	2.08881461	0.00166635	0.00221643	0.00031542	0.00127086	0.00182658
	TOTAL CAPITAL COSTS - SCH. 5	$ 936,532	$ 12,846	$ 14,394	$ 37,355	$ 134,236	$ 11,086	$ 2,405	$ 2,894	$ 40,248	$ 2,706
	UNIT COST MULTIPLIER (CAPITAL COSTS)	36.49489518	0.50755445	0.57758328	0.06966663	0.83450442	0.00246818	0.00053547	0.00064424	0.00451912	0.00030381

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: WHITTIER HILLS HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05430L

NPI: 1255326039

OSHPD Facility Number: 206190088

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 69,153	$ 0	$ 69,153	(Sch 3)
005	.20-.39	Fringe Benefits	6200	19,161	0	19,161	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	224,897	0	224,897	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 313,211	$ 0	$ 313,211	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 150,028	$ 0	$ 150,028	(Sch 3)
010	.20-.39	Fringe Benefits	6300	41,999	0	41,999	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	38,472	0	38,472	(Sch 4)
010		Housekeeping - Total	6300	$ 230,499	$ 0	$ 230,499	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 21,357	0	$ 21,357	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	26,937	0	26,937	(Sch 5)
025		Depreciation: Equipment	7140	63,624	0	63,624	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	3,093	0	3,093	(Sch 5)
035		Leases and Rentals	7200	778,996	0	778,996	(Sch 5)
040		Property Taxes	7300	42,525	0	42,525	(Sch 5)
045		Property Insurance	7400	5,669	0	5,669	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest-Other	7600	59	0	59	(Sch 6)
057		Subtotal 005 - 055		$ 1,485,970	$ 0	$ 1,485,970	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 107,448	$ 0	$ 107,448	(Sch 3)
060	.20-.39	Fringe Benefits	6400	29,736	0	29,736	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	39,097	0	39,097	(Sch 4)
060		Laundry and Linen - Total	6400	$ 176,281	$ 0	$ 176,281	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 312,746	$ 0	$ 312,746	(Sch 3)
065	.20-.39	Fringe Benefits	6500	89,565	0	89,565	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	298,251	0	298,251	(Sch 4)
065		Dietary - Total	6500	$ 700,562	$ 0	$ 700,562	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services (Note 1)					
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	83,406	0	83,406	
075		Patient Supplies - Total	8100	$ 83,406	$ 0	$ 83,406	(Sch 2)
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	11,224	0	11,224	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 11,224	$ 0	$ 11,224	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: WHITTIER HILLS HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05430L

NPI: 1255326039

OSHPD Facility Number: 206190088

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 595,519	$ 0	$ 595,519	(Sch 2)
080	.20-.39	Fringe Benefits	8200	158,518	0	158,518	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	547	0	547	
080		Physical Therapy - Total	8200	$ 754,584	$ 0	$ 754,584	(Sch 2)
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	0	0	0	
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	(Sch 2)
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	324,255	0	324,255	(Sch 2)
082	.20-.39	Fringe Benefits	8250	90,102	0	90,102	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	
082		Occupational Therapy - Total	8250	$ 414,357	$ 0	$ 414,357	(Sch 2)
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 70,113	$ 0	$ 70,113	(Sch 2)
083	.20-.39	Fringe Benefits	8280	17,036	0	17,036	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	
083		Speech Pathology - Total	8280	$ 87,149	$ 0	$ 87,149	(Sch 2)
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	286,266	0	286,266	
085		Pharmacy - Total	8300	$ 286,266	$ 0	$ 286,266	(Sch 2)
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	49,475	0	49,475	
090		Laboratory - Total	8400	$ 49,475	$ 0	$ 49,475	(Sch 2)
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	
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	(Sch 2)
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	48,795	0	48,795	
100		Other Ancillary Services - Total	8900	$ 48,795	$ 0	$ 48,795	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: WHITTIER HILLS HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05430L

NPI: 1255326039

OSHPD Facility Number: 206190088

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute 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	
101		Subacute Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102		Subacute Pediatrics 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	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
104		Subtotal 075 - 102		$ 1,735,256	$ 0	$ 1,735,256	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 3,412,269	$ 0	$ 3,412,269	(Sch 2)
105	.20-.39	Fringe Benefits	6110	961,608	0	961,608	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	117,737	0	117,737	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 4,491,614	$ 0	$ 4,491,614	
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 - Pediatrics					
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	
126		Subacute Care - Pediatrics - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: WHITTIER HILLS HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05430L

NPI: 1255326039

OSHPD Facility Number: 206190088

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
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	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	0	0	0	
140	.40-.99	Other - Nonlabor	8900	0	0	0	
140		Beauty and Barber - Total	8900	$ 0	$ 0	$ 0	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
146		**Subtotal 105 - 145**		$ 4,491,614	$ 0	$ 4,491,614	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 149,994	$ 0	$ 149,994	(Sch 2)
155	.20-.39	Fringe Benefits	6600	46,080	0	46,080	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	4,367	0	4,367	(Sch 4)
155		Social Services - Total	6600	$ 200,441	$ 0	$ 200,441	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: WHITTIER HILLS HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05430L

NPI: 1255326039

OSHPD Facility Number: 206190088

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 74,956	$ 0	$ 74,956	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,085	0	21,085	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,279	0	9,279	(Sch 4)
160		Activities - Total	6700	$ 105,320	$ 0	$ 105,320	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 348,676	$ 0	$ 348,676	(Sch 6)
165	.20-.39	Fringe Benefits	6900	133,460	0	133,460	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	797,685	7,157	804,842	(Sch 6)
165		Administration - Total	6900	$ 1,279,821	$ 7,157	$ 1,286,978	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 109,419	$ 0	$ 109,419	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	22,895	0	22,895	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	15,507	0	15,507	(Sch 4)
166		Medical Records - Total	6900	$ 147,821	$ 0	$ 147,821	
167		DPH Licensing Fees	6900	$ 45,920	$ 0	$ 45,920	(Sch 6)
168		Liability Insurance	6900	$ 320,818	$ (11,121)	$ 309,697	(Sch 6)
169		Quality Assurance Fees	6900	$ 532,472	$ 0	$ 532,472	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 65,492	$ 0	$ 65,492	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,281	0	18,281	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	603	0	603	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 84,376	$ 0	$ 84,376	
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		$ 2,716,989	$ (3,964)	$ 2,713,025	
200		**Total**		**$ 11,306,672**	**$ (3,964)**	**$ 11,302,708**	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: WHITTIER HILLS HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05430L

NPI: 1255326039

OSHPD Facility Number: 206190088

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		$ 69,153	$	$ 69,153
005	2	Fringe Benefits		19,161		19,161
005	3	Agency Staff		0		0
005	4	Other - Nonlabor		224,897		224,897
005	5	Plant Operations and Maintenance - Total		$ 313,211	$ 0	$ 313,211
010		Housekeeping				
010	1	Salaries and Wages		$ 150,028	$	$ 150,028
010	2	Fringe Benefits		41,999		41,999
010	3	Agency Staff		0		0
010	4	Other - Nonlabor		38,472		38,472
010	5	Housekeeping - Total		$ 230,499	$ 0	$ 230,499
015	4	Depreciation: Buildings and Improvements		$ 21,357	$	$ 21,357
020	4	Depreciation: Leasehold Improvements		26,937		26,937
025	4	Depreciation: Equipment		63,624		63,624
030	4	Depreciation and Amortization - Other		3,093		3,093
035	4	Leases and Rentals		778,996		778,996
040	4	Property Taxes		42,525		42,525
045	4	Property Insurance		5,669		5,669
050	4	Interest-Property, Plant, and Equipment		0		0
055	4	Interest-Other		59		59
		Subtotal 005 - 055		1,485,970	0	1,485,970
060		Laundry and Linen				
060	1	Salaries and Wages		$ 107,448	$	$ 107,448
060	2	Fringe Benefits		29,736		29,736
060	3	Agency Staff		0		0
060	4	Other - Nonlabor		39,097		39,097
060	5	Laundry and Linen - Total		$ 176,281	$ 0	$ 176,281
065		Dietary				
065	1	Salaries and Wages		$ 312,746	$	$ 312,746
065	2	Fringe Benefits		89,565		89,565
065	3	Agency Staff		0		0
065	4	Other - Nonlabor		298,251		298,251
065	5	Dietary - Total		$ 700,562	$ 0	$ 700,562
070	4	Provision for Bad Debts		$ 0	$	$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		$ 0	$	$ 0
075	2	Fringe Benefits		0		0
075	3	Agency Staff		0		0
075	4	Other - Nonlabor		83,406		83,406
075	5	Patient Supplies - Total		$ 83,406	$ 0	$ 83,406
077		Specialized Support Surfaces				
077	1	Salaries and Wages		$ 0	$	$ 0
077	2	Fringe Benefits		0		0
077	3	Agency Staff		0		0
077	4	Other - Nonlabor		11,224		11,224
077	5	Specialized Support Surfaces - Total		$ 11,224	$ 0	$ 11,224

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: WHITTIER HILLS HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05430L

NPI: 1255326039

OSHPD Facility Number: 206190088

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		$ 595,519	$	$ 595,519
080	2	Fringe Benefits		158,518		158,518
080	3	Agency Staff		0		0
080	4	Other - Nonlabor		547		547
080	5	Physical Therapy - Total		$ 754,584	$ 0	$ 754,584
081		Respiratory Therapy				
081	1	Salaries and Wages		$ 0	$	$ 0
081	2	Fringe Benefits		0		0
081	3	Agency Staff		0		0
081	4	Other - Nonlabor		0		0
081	5	Respiratory Therapy - Total		$ 0	$ 0	$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		$ 324,255	$	$ 324,255
082	2	Fringe Benefits		90,102		90,102
082	3	Agency Staff		0		0
082	4	Other - Nonlabor		0		0
082	5	Occupational Therapy - Total		$ 414,357	$ 0	$ 414,357
083		Speech Pathology				
083	1	Salaries and Wages		$ 70,113	$	$ 70,113
083	2	Fringe Benefits		17,036		17,036
083	3	Agency Staff		0		0
083	4	Other - Nonlabor		0		0
083	5	Speech Pathology - Total		$ 87,149	$ 0	$ 87,149
085		Pharmacy				
085	1	Salaries and Wages		$ 0	$	$ 0
085	2	Fringe Benefits		0		0
085	3	Agency Staff		0		0
085	4	Other - Nonlabor		286,266		286,266
085	5	Pharmacy - Total		$ 286,266	$ 0	$ 286,266
090		Laboratory				
090	1	Salaries and Wages		$ 0	$	$ 0
090	2	Fringe Benefits		0		0
090	3	Agency Staff		0		0
090	4	Other - Nonlabor		49,475		49,475
090	5	Laboratory - Total		$ 49,475	$ 0	$ 49,475
095		Home Health Services				
095	1	Salaries and Wages		$	$	$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		$ 0	$ 0	$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		$ 0	$	$ 0
100	2	Fringe Benefits		0		0
100	3	Agency Staff		0		0
100	4	Other - Nonlabor		48,795		48,795
100	5	Other Ancillary Services - Total		$ 48,795	$ 0	$ 48,795

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: WHITTIER HILLS HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05430L

NPI: 1255326039

OSHPD Facility Number: 206190088

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		$	$	$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		$ 0	$ 0	$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		$	$	$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		$ 0	$ 0	$ 0
104		**Subtotal 075 - 102**		$ 1,735,256	$ 0	$ 1,735,256
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		$ 3,412,269	$	$ 3,412,269
105	2	Fringe Benefits		961,608		961,608
105	3	Agency Staff		0		0
105	4	Other - Nonlabor		117,737		117,737
105	5	Skilled Nursing Care - Total		$ 4,491,614	$ 0	$ 4,491,614
110		Intermediate Care				
110	1	Salaries and Wages		$	$	$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		$ 0	$ 0	$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		$	$	$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		$ 0	$ 0	$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		$	$	$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		$ 0	$ 0	$ 0
125		Subacute Care				
125	1	Salaries and Wages		$	$	$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		$ 0	$ 0	$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		$	$	$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: WHITTIER HILLS HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05430L

NPI: 1255326039

OSHPD Facility Number: 206190088

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		$	$	$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		$ 0	$ 0	$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		$	$	$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		$ 0	$ 0	$ 0
135		Other Routine Services				
135	1	Salaries and Wages		$	$	$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		$ 0	$ 0	$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		$	$	$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		$ 0	$ 0	$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		$	$	$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff				0
140	4	Other - Nonlabor				0
140	5	Beauty and Barber - Total		$ 0	$ 0	$ 0
145		Other Nonreimbursable				
145	1	Salaries and Wages		$	$	$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		$ 0	$ 0	$ 0
146		**Subtotal 105 - 145**		$ 4,491,614	$ 0	$ 4,491,614
155		Social Services				
155	1	Salaries and Wages		$ 149,994	$	$ 149,994
155	2	Fringe Benefits		46,080		46,080
155	3	Agency Staff		0		0
155	4	Other - Nonlabor		4,367		4,367
155	5	Social Services - Total		$ 200,441	$ 0	$ 200,441
160		Activities				
160	1	Salaries and Wages		$ 74,956	$	$ 74,956
160	2	Fringe Benefits		21,085		21,085
160	3	Agency Staff		0		0
160	4	Other - Nonlabor		9,279		9,279
160	5	Activities - Total		$ 105,320	$ 0	$ 105,320

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: WHITTIER HILLS HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05430L

NPI: 1255326039

OSHPD Facility Number: 206190088

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		$ 348,676	$	$ 348,676
165	2	Fringe Benefits		133,460		133,460
165	3	Agency Staff		0		0
165	4	Other - Nonlabor		797,685		797,685
165	5	Administration - Total		$ 1,279,821	$ 0	$ 1,279,821
166		Medical Records				
166	1	Medical Records - Salaries and Wages		$ 109,419	$	$ 109,419
166	2	Medical Records - Fringe Benefits		22,895		22,895
166	3	Medical Records - Agency Staff		0		0
166	4	Medical Records - Other - Nonlabor		15,507		15,507
166	5	Medical Records - Total		$ 147,821	$ 0	$ 147,821
167	4	DPH Licensing Fees ***		$ 45,920	$	$ 45,920
168	4	Liability Insurance ***		$ 320,818	$	$ 320,818
169	4	Quality Assurance Fees ***		$ 532,472	$	$ 532,472
170		Inservice Education - Nursing				
170	1	Salaries and Wages		$ 65,492	$	$ 65,492
170	2	Fringe Benefits		18,281		18,281
170	3	Agency Staff		0		0
170	4	Other - Nonlabor		603		603
170	5	Inservice Education - Nursing - Total		$ 84,376	$ 0	$ 84,376
174		Caregiver Training ***				
174	1	Salaries and Wages		$	$	$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		$ 0	$ 0	$ 0
		Subtotal 155 - 174		$ 2,716,989	$ 0	$ 2,716,989
200		**Total**		**$ 11,306,672**	**$ $ -**	**$ 11,306,672**

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
WHITTIER HILLS HEALTHCARE CENTER	ZZT05430L	1255326039	206190088	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest-Property, Plant, and Equipment	0							
055	4	Interest-Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
WHITTIER HILLS HEALTHCARE CENTER	ZZT05430L	1255326039	206190088	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
WHITTIER HILLS HEALTHCARE CENTER	ZZT05430L	1255326039	206190088	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care -Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	7,157	11,121	(3,964)					
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	DPH Licensing Fees	0							
168	4	Liability Insurance	(11,121)	(11,121)						
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
WHITTIER HILLS HEALTHCARE CENTER	ZZT05430L	1255326039	206190088	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
200		Total	($3,964)	0	(3,964)	0	0	0	0	0
			(To Sch 8)							

Provider Name	Fiscal Period	Provider Number	Adjustments
WHITTIER HILLS HEALTHCARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05430L	4

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATION OF REPORTED COSTS			
1	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	$797,685	$11,121	$808,806 *
	10.5	168	4	8A-2	168	4	Administration - Liability Insurance	320,818	(11,121)	309,697
							To reclassify the liability insurance claim payments from hom office allocation costs for proper cost determinatior 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
WHITTIER HILLS HEALTHCARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05430L	4

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS			
2	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor *	$808,806	($3,964)	$804,842
							To adjust reported home office costs to agree with The Ensign Group, Inc. Home Office Audit Report for fiscal period ended December 31, 2009. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
WHITTIER HILLS HEALTHCARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05430L	4

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED STATISTICS			
3	10.7	140	1	7	140		Beauty and Barber (Square Feet)	0	52	52
	10.7	166	1	7	166		Medical Records	0	72	72
	10.7	175	1	7	N/A		Total - Square Feet	25,538	124	25,662
	10.7	175	2	7	N/A		Total - Square Feet	25,186	124	25,310
	10.7	175	3	7	N/A		Total - Square Feet	24,797	124	24,921
							To establish the correct square footage in order to properly allocate indirect costs. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306			

Provider Name	Fiscal Period	Provider Number	Adjustments
WHITTIER HILLS HEALTHCARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05430L	4

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO OTHER MATTERS			
4	Not Reported			1	14		Overpayments To recover outstanding Medi-Cal credit balances. CCR, Title 22, Sections 50761 and 51458.1	$0	$8,279	$8,279