

**REPORT
ON THE
RATE SETTING AUDIT**

**CASA DE VIDA
SAN LUIS OBISPO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1689889131**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Virat Shah
Auditor: Mandy Ho**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 25, 2013

Board of Directors
ResCare, Incorporated
9901 Linn Station Road
Louisville, KY 40223-3808

CASA DE VIDA
NATIONAL PROVIDER IDENTIFIER (NPI) 1689889131
FISCAL PERIOD ENDED DECEMBER 31, 2011

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 Schedule
3. Audited Allocation of Home Office Cost

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

Certified

cc: Steven B. Mowery
Vice President of Reimbursement

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CASA DE VIDA

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1689889131

OSHPD Facility No.:
206400792

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
11	Cost of Routine Service/Audited Total Costs	\$	\$ -	\$ 0.00
12	Total Patient Days (Adj)		0	
13	Cost Per Patient Day (Cost Divided by Days)	\$ -	\$ -	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj)		0	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 3,168,808	\$ 3,157,702	
26	Total Patient Days (Adj)	20,432	20,432	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 155.09	\$ 154.55	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00 *
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00 *
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00 *
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00 *
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00 *
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00 *
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00 *
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00 *
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00 *
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00 *
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00 *
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CASA DE VIDA

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1689889131

OSHPD Facility No.:
206400792

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

* (From Subacute Care Schedule 1)

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
CASA DE VIDA

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1689889131

OSHPD Facility No.:
206400792

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 13,634	\$ 13,634		
160	Activities	24,910		\$ 24,910	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	0	0	0	0 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	0	0	0	0 ***
083	Speech Pathology	0	0	0	0 ***
085	Pharmacy	0	0	0	0 ***
090	Laboratory	0	0	0	0 ***
095	Home Health Services	0	0	0	0 ***
100	Other Ancillary Services	221,740	0	0	221,740 ***
101	Subacute Care Ancillary Services	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	0	0	0	0 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	1,641,262	13,634	24,910	1,679,806 *
125	Subacute Care	0	0	0	0 **
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
TOTAL		\$ 1,901,546	\$ 13,634	\$ 24,910	\$ 1,901,546

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

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: CASA DE VIDA Provider NPI: 1689889131 OSHPD Facility Number: 206400792 Fiscal Period: JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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	\$ 38,330	\$ 38,330										
010	Housekeeping	146,532	-	\$ 146,532									
060	Laundry and Linen	42,749	0	0	\$ 42,749								
065	Dietary	162,120	0	0	0	\$ 162,120							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	0	0	0	0	0	0		\$ -	\$ -		
166	Medical Records	22,561	0	0	0	0	0	0		22,561		\$ 22,561	
170	Inservice Education - Nursing	59,049	0	0	0	0	0	0	\$ 59,049				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	0	0	\$ -
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology		0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy		0	0	0	0	0	0	0	0	0	0	0
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		3,067	11,724	0	0	0	0	0	14,791	0	2,098	16,888
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		0	0	0	0	0	0	0	0	0	0	0
110	Intermediate Care		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		35,263	134,808	42,749	162,120	0	0	59,049	433,989	0	20,463	454,453
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	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 471,341	\$ 38,330	\$ 146,532	\$ 42,749	\$ 162,120	\$ -	\$ -	\$ 59,049	\$ 448,780	\$ -	\$ 22,561	\$ 471,341

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

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: CASA DE VIDA Provider NPI: 1689889131 OSHPD Facility Number: 206400792 Fiscal Period: JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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	\$ 150,011	\$ 150,011										
010	Housekeeping	14,521	0	\$ 14,521									
060	Laundry and Linen	9,552	0	0	\$ 9,552								
065	Dietary	133,919	0	0	0	\$ 133,919							
155	Social Services	950	0	0	0	0	\$ 950						
160	Activities	4,843	0	0	0	0	0	\$ 4,843					
165	Administration	N/A	0	0	0	0	0	0		\$ -	\$ -		
166	Medical Records	6,581	0	0	0	0	0	0		6,581		\$ 6,581	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	0	0	0	0	0	0	0	0	0	0	0	\$ -
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy	0	0	0	0	0	0	0	0	0	0	0	0
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	12,002	1,162	0	0	0	0	0	13,164	0	612	13,776
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	0	0	0	0	0	0	0	0	0	0	0	0
110	Intermediate Care		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		138,009	13,359	9,552	133,919	950	4,843	0	300,632	0	5,969	306,601
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	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 320,377	\$ 150,011	\$ 14,521	\$ 9,552	\$ 133,919	\$ 950	\$ 4,843	\$ -	\$ 313,796	\$ -	\$ 6,581	\$ 320,377

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
CASA DE VIDA

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1689889131

OSHPD Facility Number:
206400792

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 118,614	77%							
	Property Tax (line 40)	35,277	23%	\$ 153,891						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			0	0	0	\$ -			
065	Dietary			0	0	0	0	\$ -		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			0	0	0	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			12,313	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			0	0	0	0	0	0	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			141,578	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			0	0	0	0	0	0	0
	TOTAL	\$ 153,891	100%	\$ 153,891	\$ -					

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
CASA DE VIDA

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1689889131

OSHPD Facility Number:
206400792

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 77% Of Total	Property Tax 23% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 118,614	77%							
	Property Tax (line 40)	35,277	23%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ -	\$ -				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	0	0	\$ -	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	12,313	0	0	12,313	9,490	2,822
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	0	0	0	0	0	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	141,578	0	0	141,578	109,124	32,455
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			0	0	0	0	0	0	0
	TOTAL	\$ 153,891	100%	\$ -	\$ 153,891	\$ -	\$ -	\$ 153,891	\$ 118,614	\$ 35,277

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: CASA DE VIDA Provider NPI: 1689889131 OSHPD Facility Number: 206400792 Fiscal Period: JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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. 69% of Total	DPH Licensing Fees 0% of Total	Professional Liability Ins. 0% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ -												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	437,032												
	Total Costs Allocable as Administration	437,032	69%											
167	CDPH Licensing Fees	0	0%											
168	Professional Liability Insurance	0	0%											
169	Quality Assurance Fees	197,201	31%											
174	Caregiver Training	0	0%											
	Total	634,233	100%						\$ 634,233					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ -	\$ -	\$ -	\$ -	0	\$ -	\$ -	\$ -	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			221,740	14,791	13,164	12,313	262,008	58,968	40,633	0	0	18,335	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			0	0	0	0	0	0	0	0	0	0	0
110	Intermediate Care			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			1,679,806	433,989	300,632	141,578	2,556,005	575,265	396,399	0	0	178,866	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	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 634,233		\$ 1,901,546	\$ 448,780	\$ 313,796	\$ 153,891	\$ 2,818,013	\$ 634,233					
	Total Administrative Costs							\$ 634,233		\$ 437,032	\$ -	\$ -	\$ 197,201	\$ -
	Unit Cost Multiplier							0.22506390						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 22,561	\$ 6,581	\$ -	\$ -	\$ 29,142						
	TOTAL FACILITY COSTS							\$ 3,481,388						

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CASA DE VIDA

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1689889131

OSHPD Facility Number:
206400792

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 0	\$ 31,300	\$ 31,300	(Sch 3)
005	.20-.39	Fringe Benefits	6200	0	7,030	7,030	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	0	150,011	150,011	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 0	\$ 188,341	\$ 188,341	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 115,838	\$ 115,838	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	30,694	30,694	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	0	14,521	14,521	(Sch 4)
010		Housekeeping - Total	6300	\$ 0	\$ 161,053	\$ 161,053	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 82,391	\$ 82,391	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	0	15,489	15,489	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	0	20,734	20,734	(Sch 5)
040		Property Taxes	7300	0	35,277	35,277	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 0	\$ 503,285	\$ 503,285	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 31,039	\$ 31,039	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	11,710	11,710	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	0	9,552	9,552	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 0	\$ 52,301	\$ 52,301	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 0	\$ 121,918	\$ 121,918	(Sch 3)
065	.20-.39	Fringe Benefits	6500	0	40,202	40,202	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	0	133,919	133,919	(Sch 4)
065		Dietary - Total	6500	\$ 0	\$ 296,039	\$ 296,039	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100		0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CASA DE VIDA

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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OSHPD Facility Number:
206400792

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 0	\$ 0	\$ 0	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 0	\$ 0	\$ 0	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 0	\$ 0	\$ 0	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300		0	0	(Sch 4)
085		Pharmacy - Total	8300	\$ 0	\$ 0	\$ 0	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400		0	0	(Sch 4)
090		Laboratory - Total	8400	\$ 0	\$ 0	\$ 0	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 158,055	\$ 158,055	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	63,685	63,685	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900		0	0	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 0	\$ 221,740	\$ 221,740	

SUMMARY OF AUDITED PROGRAM EXPENSES

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206400792

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 0	\$ 221,740	\$ 221,740	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$	\$ 0	\$ 0	(Sch 2)
105	.20-.39	Fringe Benefits	6110		0	0	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110		0	0	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 0	\$ 0	\$ 0	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 978,664	\$ 978,664	
120	.20-.39	Fringe Benefits	6140	0	307,806	307,806	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140	0	354,792	354,792	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 1,641,262	\$ 1,641,262	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CASA DE VIDA

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
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OSHPD Facility Number:
206400792

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 0	\$ 1,641,262	\$ 1,641,262
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 0	\$ 11,100	\$ 11,100 (Sch 2)
155	.20-.39	Fringe Benefits	6600	0	2,534	2,534 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	950	950 (Sch 4)
155		Social Services - Total	6600	\$ 0	\$ 14,584	\$ 14,584

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CASA DE VIDA

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1689889131

OSHPD Facility Number:
206400792

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 0	\$ 19,234	\$ 19,234	(Sch 2)
160	.20-.39	Fringe Benefits	6700	0	5,676	5,676	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	0	4,843	4,843	(Sch 4)
160		Activities - Total	6700	\$ 0	\$ 29,753	\$ 29,753	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 0	\$ 114,324	\$ 114,324	(Sch 6)
165	.20-.39	Fringe Benefits	6900	0	35,535	35,535	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	0	287,173	287,173	(Sch 6)
165		Administration - Total	6900	\$ 0	\$ 437,032	\$ 437,032	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 18,020	\$ 18,020	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	4,541	4,541	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	6,581	6,581	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 29,142	\$ 29,142	
167		CDPH Licensing Fees	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 197,201	\$ 197,201	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 0	\$ 43,773	\$ 43,773	(Sch 3)
170	.20-.39	Fringe Benefits	6800	0	15,276	15,276	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 0	\$ 59,049	\$ 59,049	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 0	\$ 766,761	\$ 766,761	
200		Total		\$ 0	\$ 3,481,388	\$ 3,481,388	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		Provider NPI		Adjustments
CASA DE VIDA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1689889131		10
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATION OF REPORTED COSTS</u>											
1	10.5	040	4	8A-1	040	4	Property Taxes	\$0	(\$689)	(\$689) *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify transportation taxes and licensing to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304	0	689	689 *	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
CASA DE VIDA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1689889131		10
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
2	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$0	\$31,300	\$31,300
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	0	7,030	7,030
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	0	150,011	150,011
	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	0	115,838	115,838
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	0	30,694	30,694
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	0	14,521	14,521
	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	0	82,391	82,391
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	0	15,489	15,489
	10.5	035	4	8A-1	035	4	Leases and Rentals	0	20,734	20,734
	10.5	040	4	8A-1	040	4	Property Taxes	*(689)	35,885	35,196 *
	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	0	31,039	31,039
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	0	11,710	11,710
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	0	9,552	9,552
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	0	121,918	121,918
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	0	40,202	40,202
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	0	133,919	133,919
	10.5	100	1	8A-1	100	1	Other Ancillary Services - Salaries and Wages	0	158,055	158,055
	10.5	100	2	8A-1	100	2	Other Ancillary Services - Fringe Benefits	0	63,685	63,685
	10.5	120	1	8A-1	120	1	Developmentally Disabled Care - Salaries and Wages	0	978,664	978,664
	10.5	120	2	8A-1	120	2	Developmentally Disabled Care - Fringe Benefits	0	307,806	307,806
	10.5	120	4	8A-1	120	4	Developmentally Disabled Care - Other - Nonlabor	0	356,182	356,182 *
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages	0	11,100	11,100
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	0	2,534	2,534
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	0	950	950
	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages	0	19,234	19,234
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	0	5,676	5,676
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	0	4,843	4,843

-Continued on next page-

Provider Name							Fiscal Period		Provider NPI		Adjustments
CASA DE VIDA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1689889131		10
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
-Continued from previous page-											
2	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$0	\$114,324	\$114,324	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	0	41,596	41,596 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 689	291,171	291,860 *	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	0	18,020	18,020	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	0	4,541	4,541	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	0	6,581	6,581	
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees	0	197,201	197,201	
	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	0	43,773	43,773	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	0	15,276	15,276	
To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304											
3	10.5	040	4	8A-1	040	4	Property Taxes	* \$35,196	\$81	\$35,277	
To adjust real property tax expenses to agree with expenses applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306											
4	10.5	120	4	8A-1	120	4	Developmentally Disabled Care - Other - Nonlabor	* \$356,182	(\$1,390)	\$354,792	
To eliminate gift cards, movie tickets, Jamba Juice, fair tickets, and petty cash expenses not related to patient care, due to insufficient documentation, and due to lack of documentation. 42 CFR 413.9(c)(3), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2105, 2300, and 2304 W&I Code 14124.2(b)											
5	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* \$41,596	(\$6,061)	\$35,535	
To eliminate administration expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105											

Provider Name							Fiscal Period	Provider NPI		Adjustments
CASA DE VIDA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1689889131		10
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$291,860	
6							To eliminate political contributions not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2139, 2300, and 2304			(\$1,028)
7							To adjust reported home office costs to agree with the ResCare, Inc. Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			<u>(3,659)</u> (\$4,687) \$287,173

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
CASA DE VIDA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1689889131		10
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>										
8	10.7	100	1,2,3	7	100	Other Ancillary Services (Square Feet)	0	1,687	1,687	
	10.7	120	1,2,3	7	120	Developmentally Disabled Care	0	19,398	19,398	
	10.7	175	1,2,3	7	N/A	Total Statistics - Square Feet	0	21,085	21,085	
9	10.7	120	4	7	120	Developmentally Disabled Care (Pounds of Laundry)	0	304,460	304,460	
	10.7	175	4	7	N/A	Total Statistics - Pounds of Laundry	0	304,460	304,460	
10	10.7	120	5	7	120	Developmentally Disabled Care (Meals Served)	0	61,014	61,014	
	10.7	175	5	7	N/A	Total Statistics - Meals Served	0	61,014	61,014	
To reconcile the provider's reported statistics on page 10.7 to the provider's records. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306										