

**REPORT
ON THE
RATE SETTING AUDIT**

**ASISTENCIA VILLA REHABILITATION AND CARE CENTER
REDLANDS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIERS:
1053423749 AND 1720307796**

**FISCAL PERIOD
DECEMBER 9, 2010 THROUGH 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: Bina Matani
Auditor: Mandy Ho**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

August 23, 2013

Administrator
Asistencia Villa Rehabilitation and Care Center
1875 Barton Road
Redlands, CA 92373

ASISTENCIA VILLA REHABILITATION AND CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1720307796
FISCAL PERIOD DECEMBER 9, 2010 THROUGH 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 that include a summary of the total due the State in the amount of \$12,080, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

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

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

Administrator
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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: Bruce Burg, CPA
Gorelick & Uslaner, CPAs
11620 Wilshire Boulevard, Suite 800
Los Angeles, CA 90025

MaryLynn Mahan
Chief Financial Officer
P&M Management, Inc.
16742 Orange Way
Fontana, CA 92335

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

ASISTENCIA VILLA REHABILITATION AND CARE CENTER

Fiscal Period:

DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011

Provider NPI:

1720307796

OSHPD Facility No.:

206364042

| 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 | \$ 2,979,763 | \$ 90.10 |
| 2 | Cost of Indirect Care - Labor (Sch. 3, Ln. 105) | \$ N/A | \$ 786,624 | \$ 23.79 |
| 3 | Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105) | \$ N/A | \$ 991,690 | \$ 29.99 |
| 4 | Cost of Capital Related (Sch. 5, Ln. 105) | \$ N/A | \$ 991,347 | \$ 29.98 |
| 5 | Property Taxes (Sch. 5, Ln. 105) | \$ N/A | \$ 80,820 | \$ 2.44 |
| 6 | CDPH Licensing Fees (Sch. 6, Ln. 105) | \$ N/A | \$ 19,137 | \$ 0.58 |
| 7 | Professional Liability Insurance (Sch. 6, Ln. 105) | \$ N/A | \$ 41,124 | \$ 1.24 |
| 8 | Caregiver Training (Sch. 6, Ln. 105) | \$ N/A | \$ 0 | \$ 0.00 |
| 9 | Quality Assurance Fees (Sch. 6, Ln. 105) | \$ N/A | \$ 349,444 | \$ 10.57 |
| 10 | Cost of Administration (Sch. 6, Ln. 105) | \$ N/A | \$ 594,379 | \$ 17.97 |
| 11 | Cost of Routine Service/Audited Total Costs | \$ 6,862,535 | \$ 6,834,328 | \$ 206.66 |
| 12 | Total Patient Days (Adj) | 33,071 | 33,071 | |
| 13 | Cost Per Patient Day (Cost Divided by Days) | \$ 207.51 | \$ 206.66 | |
| 14 | Overpayments (Adj 10) | \$ 0 | \$ (12,080) | |
| 15 | Medi-Cal Days (Adj 9) | 21,001 | 22,470 | |
| 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) | \$ | \$ 0 | |
| 26 | Total Patient Days (Adj) | | 0 | |
| 27 | Cost Per Patient Day (Cost Divided by Days) | \$ 0.00 | \$ 0.00 | |
| 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:

ASISTENCIA VILLA REHABILITATION AND CARE CENTER

Fiscal Period:

DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011

Provider NPI:

1720307796

OSHPD Facility No.:

206364042

| 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 | |

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
ASISTENCIA VILLA REHABILITATION AND CARE CENTER

Fiscal Period:
DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011

Provider NPI:
1720307796

OSHPD Facility No.:
206364042

| 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 | \$ 94,328 | \$ 94,328 | | |
| 160 | Activities | 93,165 | | \$ 93,165 | |
| 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 | 0 | 0 | 0 | 0 |
| 101 | Subacute Care Ancillary Services | 0 | 0 | 0 | 0 |
| 102 | Subacute Care - Pediatric Ancillary Services | 0 | 0 | 0 | 0 |
| | ROUTINE SERVICES | | | | |
| 105 | Skilled Nursing Care | 2,792,270 | 94,328 | 93,165 | 2,979,763 * |
| 110 | Intermediate Care | 0 | 0 | 0 | 0 * |
| 115 | Mentally Disordered Care | 0 | 0 | 0 | 0 * |
| 120 | Developmentally Disabled Care | 0 | 0 | 0 | 0 * |
| 125 | Subacute Care | 0 | 0 | 0 | 0 * |
| 126 | Subacute Care - Pediatric | 0 | 0 | 0 | 0 * |
| 128 | Transitional Inpatient Care | 0 | 0 | 0 | 0 * |
| 130 | Hospice Inpatient Care | 0 | 0 | 0 | 0 * |
| 135 | Other Routine Services | 0 | 0 | 0 | 0 * |
| | NONREIMBURSABLE | | | | |
| 139 | Residential Care | 0 | 0 | 0 | 0 |
| 140 | Beauty and Barber | 0 | 0 | 0 | 0 |
| 145 | Other Nonreimbursable | 0 | 0 | 0 | 0 |
| | TOTAL | \$ 2,979,763 | \$ 94,328 | \$ 93,165 | \$ 2,979,763 |

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR**

Provider Name:
ASISTENCIA VILLA REHABILITATION AND CARE CENTER

Provider NPI:
1720307796

OSHPD Facility Number:
206364042

Fiscal Period:
DECEMBER 9, 2010 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 Svcs 155 | Activities 160 | Inserv. Ed 170 | Accumulated Costs | Admin 165 | Medical Records 166 | Total |
|----------|--|-------------------------------------|------------------|---------------|----------------|----------------|-----------------|-------------------|-------------------|-------------------|--------------|------------------------|------------|
| | GENERAL SERVICES | | | | | | | | | | | | |
| 005 | Plant Operations and Maintenance | \$ 87,575 | \$ 87,575 | | | | | | | | | | |
| 010 | Housekeeping | 163,780 | 242 | \$ 164,022 | | | | | | | | | |
| 060 | Laundry and Linen | 73,453 | 2,382 | 4,475 | \$ 80,310 | | | | | | | | |
| 065 | Dietary | 373,534 | 9,548 | 17,933 | 0 | \$ 401,015 | | | | | | | |
| 155 | Social Services | N/A | 678 | 1,273 | 0 | 0 | \$ 1,950 | | | | | | |
| 160 | Activities | N/A | 0 | 0 | 0 | 0 | 0 | \$ - | | | | | |
| 165 | Administration | N/A | 7,016 | 13,176 | 0 | 0 | 0 | 0 | | \$ 20,192 | \$ 20,192 | | |
| 166 | Medical Records | 65,860 | 696 | 1,307 | 0 | 0 | 0 | 0 | | 67,863 | | \$ 67,863 | |
| 170 | Inservice Education - Nursing | 61,705 | 0 | 0 | 0 | 0 | 0 | 0 | \$ 61,705 | | | | |
| | ANCILLARY SERVICES | | | | | | | | | | | | |
| 075 | Patient Supplies | | 3,867 | 7,262 | 0 | 0 | 0 | 0 | 0 | 11,128 | 252 | 846 | \$ 12,226 |
| 077 | Specialized Support Surfaces | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 080 | Physical Therapy | | 2,321 | 4,359 | 0 | 0 | 0 | 0 | 0 | 6,681 | 1,492 | 5,013 | 13,185 |
| 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 | 1,013 | 3,404 | 4,417 |
| 083 | Speech Pathology | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 359 | 1,207 | 1,566 |
| 085 | Pharmacy | | 123 | 230 | 0 | 0 | 0 | 0 | 0 | 353 | 797 | 2,678 | 3,827 |
| 090 | Laboratory | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 549 | 1,844 | 2,393 |
| 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 | 75 | 252 | 326 |
| 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 | | 60,282 | 113,218 | 80,310 | 401,015 | 1,950 | 0 | 61,705 | 718,481 | 15,626 | 52,518 | 786,624 * |
| 110 | Intermediate Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| 115 | Mentally Disordered Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| 120 | Developmentally Disabled Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| 125 | Subacute Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| 126 | Subacute Care - Pediatric | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| 128 | Transitional Inpatient Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| 130 | Hospice Inpatient Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| 135 | Other Routine Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| | NONREIMBURSABLE | | | | | | | | | | | | |
| 139 | Residential Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | Beauty and Barber | | 420 | 789 | 0 | 0 | 0 | 0 | 0 | 1,209 | 30 | 102 | 1,342 |
| 145 | Other Nonreimbursable | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL | \$ 825,907 | \$ 87,575 | \$ 164,022 | \$ 80,310 | \$ 401,015 | \$ 1,950 | \$ - | \$ 61,705 | \$ 737,852 | \$ 20,192 | \$ 67,863 | \$ 825,907 |

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ASISTENCIA VILLA REHABILITATION AND CARE CENTER

Provider NPI:
1720307796

OSHPD Facility Number:
206364042

Fiscal Period:
DECEMBER 9, 2010 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 | \$ 259,643 | \$ 259,643 | | | | | | | | | | |
| 010 | Housekeeping | 28,121 | 718 | \$ 28,839 | | | | | | | | | |
| 060 | Laundry and Linen | 33,995 | 7,064 | 787 | \$ 41,845 | | | | | | | | |
| 065 | Dietary | 342,087 | 28,309 | 3,153 | 0 | \$ 373,549 | | | | | | | |
| 155 | Social Services | 9,011 | 2,009 | 224 | 0 | 0 | \$ 11,244 | | | | | | |
| 160 | Activities | 6,942 | 0 | 0 | 0 | 0 | 0 | \$ 6,942 | | | | | |
| 165 | Administration | N/A | 20,800 | 2,317 | 0 | 0 | 0 | 0 | | \$ 23,116 | \$ 23,116 | | |
| 166 | Medical Records | 26,035 | 2,064 | 230 | 0 | 0 | 0 | 0 | | 28,328 | | \$ 28,328 | |
| 170 | Inservice Education - Nursing | 5,172 | 0 | 0 | 0 | 0 | 0 | 0 | \$ 5,172 | | | | |
| ANCILLARY SERVICES | | | | | | | | | | | | | |
| 075 | Patient Supplies | 14,450 | 11,464 | 1,277 | 0 | 0 | 0 | 0 | 0 | 27,190 | 288 | 353 | \$ 27,832 |
| 077 | Specialized Support Surfaces | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 080 | Physical Therapy | 492,572 | 6,882 | 766 | 0 | 0 | 0 | 0 | 0 | 500,220 | 1,708 | 2,093 | 504,020 |
| 081 | Respiratory Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 082 | Occupational Therapy | 365,675 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 365,675 | 1,160 | 1,421 | 368,256 |
| 083 | Speech Pathology | 129,615 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 129,615 | 411 | 504 | 130,530 |
| 085 | Pharmacy | 285,180 | 364 | 41 | 0 | 0 | 0 | 0 | 0 | 285,584 | 912 | 1,118 | 287,614 |
| 090 | Laboratory | 198,106 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 198,106 | 628 | 770 | 199,504 |
| 095 | Home Health Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | Other Ancillary Services | 27,026 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27,026 | 86 | 105 | 27,217 |
| 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 | 314,494 | 178,726 | 19,907 | 41,845 | 373,549 | 11,244 | 6,942 | 5,172 | 951,878 | 17,889 | 21,923 | 991,690 * |
| 110 | Intermediate Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| 115 | Mentally Disordered Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| 120 | Developmentally Disabled Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| 125 | Subacute Care | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| 126 | Subacute Care - Pediatric | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| 128 | Transitional Inpatient Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| 130 | Hospice Inpatient Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| 135 | Other Routine Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| NONREIMBURSABLE | | | | | | | | | | | | | |
| 139 | Residential Care | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | Beauty and Barber | 2,680 | 1,245 | 139 | 0 | 0 | 0 | 0 | 0 | 4,064 | 35 | 43 | 4,142 |
| 145 | Other Nonreimbursable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL | \$ 2,540,804 | \$ 259,643 | \$ 28,839 | \$ 41,845 | \$ 373,549 | \$ 11,244 | \$ 6,942 | \$ 5,172 | \$ 2,489,359 | \$ 23,116 | \$ 28,328 | \$ 2,540,804 |

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ASISTENCIA VILLA REHABILITATION AND CARE CENTER

Fiscal Period:
DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011

Provider NPI:
1720307796

OSHPD Facility Number:
206364042

| 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) | \$ 1,097,878 | 92% | | | | | | | |
| | Property Tax (line 40) | 89,505 | 8% | \$ 1,187,383 | | | | | | |
| 005 | Plant Operations and Maintenance | | | 31,684 | \$ 31,684 | | | | | |
| 010 | Housekeeping | | | 3,197 | 88 | \$ 3,284 | | | | |
| 060 | Laundry and Linen | | | 31,441 | 862 | 90 | \$ 32,392 | | | |
| 065 | Dietary | | | 126,006 | 3,454 | 359 | 0 | \$ 129,819 | | |
| 155 | Social Services | | | 8,943 | 245 | 25 | 0 | 0 | \$ 9,213 | |
| 160 | Activities | | | 0 | 0 | 0 | 0 | 0 | 0 | \$ - |
| 165 | Administration | | | 92,582 | 2,538 | 264 | 0 | 0 | 0 | 0 |
| 166 | Medical Records | | | 9,185 | 252 | 26 | 0 | 0 | 0 | 0 |
| 170 | Inservice Education - Nursing | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ANCILLARY SERVICES | | | | | | | | | | |
| 075 | Patient Supplies | | | 51,025 | 1,399 | 145 | 0 | 0 | 0 | 0 |
| 077 | Specialized Support Surfaces | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 080 | Physical Therapy | | | 30,631 | 840 | 87 | 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 | | | 1,619 | 44 | 5 | 0 | 0 | 0 | 0 |
| 090 | Laboratory | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 095 | Home Health Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | Other Ancillary Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101 | Subacute Care Ancillary Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 102 | Subacute Care - Pediatric Ancillary Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ROUTINE SERVICES | | | | | | | | | | |
| 105 | Skilled Nursing Care | | | 795,527 | 21,809 | 2,267 | 32,392 | 129,819 | 9,213 | 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 | 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 | | | 5,544 | 152 | 16 | 0 | 0 | 0 | 0 |
| 145 | Other Nonreimbursable | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL | \$ 1,187,383 | 100% | \$ 1,187,383 | \$ 31,684 | \$ 3,284 | \$ 32,392 | \$ 129,819 | \$ 9,213 | \$ - |

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ASISTENCIA VILLA REHABILITATION AND CARE CENTER

Fiscal Period:
DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011

Provider NPI:
1720307796

OSHPD Facility Number:
206364042

| 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 92% Of Total | Property Tax 8% Of Total |
|----------|--|-------------------------------------|-------|----------------|-------------------|-----------|---------------------|--------------|------------------------------|--------------------------|
| | GENERAL SERVICES | | | | | | | | | |
| | Capital Related (excluding lines 40 & 45) | \$ 1,097,878 | 92% | | | | | | | |
| | Property Tax (line 40) | 89,505 | 8% | | | | | | | |
| 005 | Plant Operations and Maintenance | | | | | | | | | |
| 010 | Housekeeping | | | | | | | | | |
| 060 | Laundry and Linen | | | | | | | | | |
| 065 | Dietary | | | | | | | | | |
| 155 | Social Services | | | | | | | | | |
| 160 | Activities | | | | | | | | | |
| 165 | Administration | | | | \$ 95,384 | \$ 95,384 | | | | |
| 166 | Medical Records | | | | 9,463 | | \$ 9,463 | | | |
| 170 | Inservice Education - Nursing | | | \$ - | | | | | | |
| | ANCILLARY SERVICES | | | | | | | | | |
| 075 | Patient Supplies | | | 0 | 52,570 | 1,189 | 118 | \$ 53,877 | \$ 49,816 | \$ 4,061 |
| 077 | Specialized Support Surfaces | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 080 | Physical Therapy | | | 0 | 31,558 | 7,046 | 699 | 39,303 | 36,341 | 2,963 |
| 081 | Respiratory Therapy | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 082 | Occupational Therapy | | | 0 | 0 | 4,785 | 475 | 5,260 | 4,863 | 396 |
| 083 | Speech Pathology | | | 0 | 0 | 1,696 | 168 | 1,864 | 1,724 | 141 |
| 085 | Pharmacy | | | 0 | 1,668 | 3,763 | 373 | 5,804 | 5,367 | 438 |
| 090 | Laboratory | | | 0 | 0 | 2,592 | 257 | 2,849 | 2,635 | 215 |
| 095 | Home Health Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | Other Ancillary Services | | | 0 | 0 | 354 | 35 | 389 | 359 | 29 |
| 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 | 991,028 | 73,815 | 7,323 | 1,072,167 | 991,347 | 80,820 |
| 110 | Intermediate Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115 | Mentally Disordered Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | Developmentally Disabled Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | Subacute Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 126 | Subacute Care - Pediatric | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transitional Inpatient Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | Hospice Inpatient Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135 | Other Routine Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | NONREIMBURSABLE | | | | | | | | | |
| 139 | Residential Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | Beauty and Barber | | | 0 | 5,711 | 144 | 14 | 5,869 | 5,427 | 442 |
| 145 | Other Nonreimbursable | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL | \$ 1,187,383 | 100% | \$ - | \$ 1,082,535 | \$ 95,384 | \$ 9,463 | \$ 1,187,383 | \$ 1,097,878 | \$ 89,505 |

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ASISTENCIA VILLA REHABILITATION AND CARE CENTER

Provider NPI:
1720307796

OSHPD Facility Number:
206364042

Fiscal Period:
DECEMBER 9, 2010 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. 59% of Total | DPH Licensing Fees 2% of Total | Professional Liability Ins. 4% of Total | Quality Assur. Fees 35% of Total | Caregiver Training 0% of Total |
|---------------------------|---|-------------------------------------|-------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------|------------------------|---------------------|--------------------------------|---|----------------------------------|--------------------------------|
| GENERAL SERVICES | | | | | | | | | | | | | | |
| 045 | Property Insurance | \$ 20,541 | | | | | | | | | | | | |
| 055 | Interest - Other | 3,938 | | | | | | | | | | | | |
| 165 | Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor) | 743,579 | | | | | | | | | | | | |
| | Total Costs Allocable as Administration | 768,058 | 59% | | | | | | | | | | | |
| 167 | CDPH Licensing Fees | 24,729 | 2% | | | | | | | | | | | |
| 168 | Professional Liability Insurance | 53,140 | 4% | | | | | | | | | | | |
| 169 | Quality Assurance Fees | 451,553 | 35% | | | | | | | | | | | |
| 174 | Caregiver Training | 0 | 0% | | | | | | | | | | | |
| | Total | 1,297,480 | 100% | | | | | | \$ 1,297,480 | | | | | |
| ANCILLARY SERVICES | | | | | | | | | | | | | | |
| 075 | Patient Supplies | | | \$ - | \$ 11,128 | \$ 27,190 | \$ 52,570 | \$ 90,888 | 16,177 | \$ 9,576 | \$ 308 | \$ 663 | \$ 5,630 | \$ - |
| 077 | Specialized Support Surfaces | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 080 | Physical Therapy | | | 0 | 6,681 | 500,220 | 31,558 | 538,459 | 95,842 | 56,735 | 1,827 | 3,925 | 33,355 | 0 |
| 081 | Respiratory Therapy | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 082 | Occupational Therapy | | | 0 | 0 | 365,675 | 0 | 365,675 | 65,088 | 38,529 | 1,241 | 2,666 | 22,652 | 0 |
| 083 | Speech Pathology | | | 0 | 0 | 129,615 | 0 | 129,615 | 23,071 | 13,657 | 440 | 945 | 8,029 | 0 |
| 085 | Pharmacy | | | 0 | 353 | 285,584 | 1,668 | 287,605 | 51,192 | 30,303 | 976 | 2,097 | 17,816 | 0 |
| 090 | Laboratory | | | 0 | 0 | 198,106 | 0 | 198,106 | 35,261 | 20,873 | 672 | 1,444 | 12,272 | 0 |
| 095 | Home Health Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | Other Ancillary Services | | | 0 | 0 | 27,026 | 0 | 27,026 | 4,810 | 2,848 | 92 | 197 | 1,674 | 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 | | | 2,979,763 | 718,481 | 951,878 | 991,028 | 5,641,151 | 1,004,084 | 594,379 | 19,137 | 41,124 | 349,444 | 0 |
| 110 | Intermediate Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115 | Mentally Disordered Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | Developmentally Disabled Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | Subacute Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 126 | Subacute Care - Pediatric | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transitional Inpatient Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | Hospice Inpatient Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135 | Other Routine Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NONREIMBURSABLE | | | | | | | | | | | | | | |
| 139 | Residential Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | Beauty and Barber | | | 0 | 1,209 | 4,064 | 5,711 | 10,985 | 1,955 | 1,157 | 37 | 80 | 680 | 0 |
| 145 | Other Nonreimbursable | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SUBTOTAL | \$ 1,297,480 | | \$ 2,979,763 | \$ 737,852 | \$ 2,489,359 | \$ 1,082,535 | \$ 7,289,509 | \$ 1,297,480 | | | | | |
| | Total Administrative Costs | | | | | | | \$ 1,297,480 | | \$ 768,058 | \$ 24,729 | \$ 53,140 | \$ 451,553 | \$ - |
| | Unit Cost Multiplier | | | | | | | 0.17799277 | | | | | | |
| | Accumulated Administration Costs (Sch 2 thru 5) | | | \$ 88,055 | \$ 51,445 | \$ 104,848 | \$ 244,348 | | | | | | | |
| | TOTAL FACILITY COSTS | | | | | | | \$ 8,831,337 | | | | | | |

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ASISTENCIA VILLA REHABILITATION AND CARE CENTER

Provider NPI:
1720307796

OSHPD Facility Number:
206364042

Fiscal Period:
DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011

| Line No. | DESCRIPTION | Capital (SQ FT) VARIOUS | Plant Ops (SQ FT) 5 | Hskpng (SQ FT) 10 | Laundry (LBS) 60 | Dietary (MEALS) 65 | Soc Svcs (DIRECT EXP) 155 | Activities (DIRECT EXP) 160 | Inserv. Ed (DIRECT EXP) 170 | Admin. (TOTAL ACCUM COST) | Med Records (TOTAL ACCUM COST) |
|----------|--|-------------------------------|---------------------------|--------------------------|-------------------------|--------------------------|---------------------------------|-----------------------------------|-----------------------------------|------------------------------------|---|
| | GENERAL SERVICES | | | | | | | | | | |
| 005 | Plant Operations and Maintenance | 783 | | | | | | | | | |
| 010 | Housekeeping | 79 | 79 | | | | | | | | |
| 060 | Laundry and Linen | 777 | 777 | 777 | | | | | | | |
| 065 | Dietary | 3,114 | 3,114 | 3,114 | | | | | | | |
| 155 | Social Services | 221 | 221 | 221 | | | | | | | |
| 160 | Activities | | | | | | | | | | |
| 165 | Administration | 2,288 | 2,288 | 2,288 | | | | | | | |
| 166 | Medical Records | 227 | 227 | 227 | | | | | | | |
| 170 | Inservice Education - Nursing | | | | | | | | | | |
| | ANCILLARY SERVICES | | | | | | | | | | |
| 075 | Patient Supplies | 1,261 | 1,261 | 1,261 | | | | | | 90,888 | 90,888 |
| 077 | Specialized Support Surfaces | | | | | | | | | 0 | 0 |
| 080 | Physical Therapy | 757 | 757 | 757 | | | | | | 538,459 | 538,459 |
| 081 | Respiratory Therapy | | | | | | | | | 0 | 0 |
| 082 | Occupational Therapy | | | | | | | | | 365,675 | 365,675 |
| 083 | Speech Pathology | | | | | | | | | 129,615 | 129,615 |
| 085 | Pharmacy | 40 | 40 | 40 | | | | | | 287,605 | 287,605 |
| 090 | Laboratory | | | | | | | | | 198,106 | 198,106 |
| 095 | Home Health Services | | | | | | | | | 0 | 0 |
| 100 | Other Ancillary Services | | | | | | | | | 27,026 | 27,026 |
| 101 | Subacute Care Ancillary Services | | | | | | | | | 0 | 0 |
| 102 | Subacute Care - Pediatric Ancillary Services | | | | | | | | | 0 | 0 |
| | ROUTINE SERVICES | | | | | | | | | | |
| 105 | Skilled Nursing Care | 19,660 | 19,660 | 19,660 | 164,020 | 98,412 | 3,106,764 | 3,106,764 | 3,106,764 | 5,641,151 | 5,641,151 |
| 110 | Intermediate Care | | | | | | 0 | 0 | 0 | 0 | 0 |
| 115 | Mentally Disordered Care | | | | | | 0 | 0 | 0 | 0 | 0 |
| 120 | Developmentally Disabled Care | | | | | | 0 | 0 | 0 | 0 | 0 |
| 125 | Subacute Care | | | | | | 0 | 0 | 0 | 0 | 0 |
| 126 | Subacute Care - Pediatric | | | | | | 0 | 0 | 0 | 0 | 0 |
| 128 | Transitional Inpatient Care | | | | | | 0 | 0 | 0 | 0 | 0 |
| 130 | Hospice Inpatient Care | | | | | | 0 | 0 | 0 | 0 | 0 |
| 135 | Other Routine Services | | | | | | 0 | 0 | 0 | 0 | 0 |
| | NONREIMBURSABLE | | | | | | | | | | |
| 139 | Residential Care | | | | | | | | | 0 | 0 |
| 140 | Beauty and Barber | 137 | 137 | 137 | | | | | | 10,985 | 10,985 |
| 145 | Other Nonreimbursable | | | | | | | | | 0 | 0 |
| | TOTAL STATISTICS | 29,344 | 28,561 | 28,482 | 164,020 | 98,412 | 3,106,764 | 3,106,764 | 3,106,764 | 7,289,509 | 7,289,509 |
| | TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES) | | | | | | \$ 94,328 0.030362139 | \$ 93,165 0.029987794 | | | |
| | TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES) | | \$ 87,575 3.06624418 | \$ 164,022 5.75880322 | \$ 80,310 0.48963579 | \$ 401,015 4.07486077 | \$ 1,950 0.00062777 | \$ - 0.00000000 | \$ 61,705 0.01986150 | \$ 20,192 0.00276997 | \$ 67,863 0.00930972 |
| | TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER) | | \$ 259,643 9.09082315 | \$ 28,839 1.01254038 | \$ 41,845 0.25512324 | \$ 373,549 3.79576550 | \$ 11,244 0.00361915 | \$ 6,942 0.00223448 | \$ 5,172 0.00166476 | \$ 23,116 0.00317120 | \$ 28,328 0.00388620 |
| | TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS) | \$ 1,187,383 40.46425164 | \$ 31,684 1.10932772 | \$ 3,284 0.11531187 | \$ 32,392 0.19748975 | \$ 129,819 1.31914002 | \$ 9,213 0.00296554 | \$ - 0.00000000 | \$ - 0.00000000 | \$ 95,384 0.01308513 | \$ 9,463 0.00129822 |

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ASISTENCIA VILLA REHABILITATION AND CARE CENTER

Fiscal Period:
DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011

Provider NPI:
1720307796

OSHPD Facility Number:
206364042

| 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 | \$ 69,310 | \$ 0 | \$ 69,310 | (Sch 3) |
| 005 | .20-.39 | Fringe Benefits | 6200 | 18,265 | 0 | 18,265 | (Sch 3) |
| 005 | .79 | Agency Staff | 6200 | | 0 | 0 | (Sch 3) |
| 005 | .40-.99 | Other - Nonlabor | 6200 | 259,643 | 0 | 259,643 | (Sch 4) |
| 005 | | Plant Operations and Maintenance - Total | 6200 | \$ 347,218 | \$ 0 | \$ 347,218 | |
| 010 | | Housekeeping | | | | | |
| 010 | .01-.19 | Salaries and Wages | 6300 | \$ 580 | \$ 0 | \$ 580 | (Sch 3) |
| 010 | .20-.39 | Fringe Benefits | 6300 | 65 | 0 | 65 | (Sch 3) |
| 010 | .79 | Agency Staff | 6300 | 163,135 | 0 | 163,135 | (Sch 3) |
| 010 | .40-.99 | Other - Nonlabor | 6300 | 28,121 | 0 | 28,121 | (Sch 4) |
| 010 | | Housekeeping - Total | 6300 | \$ 191,901 | \$ 0 | \$ 191,901 | |
| 015 | | Depreciation: Buildings and Improvements | 7110 - 7120 | \$ | \$ 0 | \$ 0 | (Sch 5) |
| 020 | | Depreciation: Leasehold Improvements | 7130 | | 0 | 0 | (Sch 5) |
| 025 | | Depreciation: Equipment | 7140 | 9,666 | 0 | 9,666 | (Sch 5) |
| 030 | | Depreciation and Amortization - Other | 7150 - 7160 | | 0 | 0 | (Sch 5) |
| 035 | | Leases and Rentals | 7200 | 1,063,311 | 24,901 | 1,088,212 | (Sch 5) |
| 040 | | Property Taxes | 7300 | 93,879 | (4,374) | 89,505 | (Sch 5) |
| 045 | | Property Insurance | 7400 | 20,541 | 0 | 20,541 | (Sch 6) |
| 050 | | Interest - Property, Plant, and Equipment | 7500 | | 0 | 0 | (Sch 5) |
| 055 | | Interest - Other | 7600 | \$ 3,938 | \$ 0 | \$ 3,938 | (Sch 6) |
| 057 | | Subtotal 005 - 055 | | \$ 1,730,454 | \$ 20,527 | \$ 1,750,981 | |
| 060 | | Laundry and Linen | | | | | |
| 060 | .01-.19 | Salaries and Wages | 6400 | \$ | \$ 0 | \$ 0 | (Sch 3) |
| 060 | .20-.39 | Fringe Benefits | 6400 | | 0 | 0 | (Sch 3) |
| 060 | .79 | Agency Staff | 6400 | 73,453 | 0 | 73,453 | (Sch 3) |
| 060 | .40-.99 | Other - Nonlabor | 6400 | 33,995 | 0 | 33,995 | (Sch 4) |
| 060 | | Laundry and Linen - Total | 6400 | \$ 107,448 | \$ 0 | \$ 107,448 | |
| 065 | | Dietary | | | | | |
| 065 | .01-.19 | Salaries and Wages | 6500 | \$ 306,584 | \$ 0 | \$ 306,584 | (Sch 3) |
| 065 | .20-.39 | Fringe Benefits | 6500 | 66,950 | 0 | 66,950 | (Sch 3) |
| 065 | .79 | Agency Staff | 6500 | 18,370 | (18,370) | 0 | (Sch 3) |
| 065 | .40-.99 | Other - Nonlabor | 6500 | 324,074 | 18,013 | 342,087 | (Sch 4) |
| 065 | | Dietary - Total | 6500 | \$ 715,978 | \$ (357) | \$ 715,621 | |
| 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 | 14,450 | 0 | 14,450 | (Sch 4) |
| 075 | | Patient Supplies - Total | 8100 | \$ 14,450 | \$ 0 | \$ 14,450 | |
| 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:
ASISTENCIA VILLA REHABILITATION AND CARE CENTER

Fiscal Period:
DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011

Provider NPI:
1720307796

OSHPD Facility Number:
206364042

| 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 | 492,572 | 0 | 492,572 | (Sch 4) |
| 080 | | Physical Therapy - Total | 8200 | \$ 492,572 | \$ 0 | \$ 492,572 | |
| 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 | 365,675 | 0 | 365,675 | (Sch 4) |
| 082 | | Occupational Therapy - Total | 8250 | \$ 365,675 | \$ 0 | \$ 365,675 | |
| 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 | 129,615 | 0 | 129,615 | (Sch 4) |
| 083 | | Speech Pathology - Total | 8280 | \$ 129,615 | \$ 0 | \$ 129,615 | |
| 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 | 285,180 | 0 | 285,180 | (Sch 4) |
| 085 | | Pharmacy - Total | 8300 | \$ 285,180 | \$ 0 | \$ 285,180 | |
| 090 | | Laboratory | | | | | |
| 090 | .01-.19 | Salaries and Wages | 8400 | \$ | \$ 0 | \$ 0 | (Sch 2) |
| 090 | .20-.39 | Fringe Benefits | 8400 | | 0 | 0 | (Sch 2) |
| 090 | .79 | Agency Staff | 8400 | | 0 | 0 | (Sch 2) |
| 090 | .40-.99 | Other - Nonlabor | 8400 | 198,106 | 0 | 198,106 | (Sch 4) |
| 090 | | Laboratory - Total | 8400 | \$ 198,106 | \$ 0 | \$ 198,106 | |
| 095 | | Home Health Services | | | | | |
| 095 | .01-.19 | Salaries and Wages | 8800 | \$ | \$ 0 | \$ 0 | (Sch 2) |
| 095 | .20-.39 | Fringe Benefits | 8800 | | 0 | 0 | (Sch 2) |
| 095 | .79 | Agency Staff | 8800 | | 0 | 0 | (Sch 2) |
| 095 | .40-.99 | Other - Nonlabor | 8800 | | 0 | 0 | (Sch 4) |
| 095 | | Home Health Services - Total | 8800 | \$ 0 | \$ 0 | \$ 0 | |
| 100 | | Other Ancillary Services | | | | | |
| 100 | .01-.19 | Salaries and Wages | 8900 | \$ | \$ 0 | \$ 0 | (Sch 2) |
| 100 | .20-.39 | Fringe Benefits | 8900 | | 0 | 0 | (Sch 2) |
| 100 | .79 | Agency Staff | 8900 | | 0 | 0 | (Sch 2) |
| 100 | .40-.99 | Other - Nonlabor | 8900 | 28,478 | (1,452) | 27,026 | (Sch 4) |
| 100 | | Other Ancillary Services - Total | 8900 | \$ 28,478 | \$ (1,452) | \$ 27,026 | |

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ASISTENCIA VILLA REHABILITATION AND CARE CENTER

Fiscal Period:
DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011

Provider NPI:
1720307796

OSHPD Facility Number:
206364042

| 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 | | \$ 1,514,076 | \$ (1,452) | \$ 1,512,624 | |
| | | Routine Services | | | | | |
| 105 | | Skilled Nursing Care | | | | | |
| 105 | .01-.19 | Salaries and Wages | 6110 | \$ 2,338,577 | \$ 0 | \$ 2,338,577 | (Sch 2) |
| 105 | .20-.39 | Fringe Benefits | 6110 | 453,693 | 0 | 453,693 | (Sch 2) |
| 105 | .49 | Agency Staff | 6110 | | 0 | 0 | (Sch 2) |
| 105 | .40-.99 | Other - Nonlabor | 6110 | 322,857 | (8,363) | 314,494 | (Sch 4) |
| 105 | | Skilled Nursing Care - Total | 6110 | \$ 3,115,127 | \$ (8,363) | \$ 3,106,764 | |
| 110 | | Intermediate Care | | | | | |
| 110 | .01-.19 | Salaries and Wages | 6120 | \$ | \$ 0 | \$ 0 | |
| 110 | .20-.39 | Fringe Benefits | 6120 | | 0 | 0 | |
| 110 | .49 | Agency Staff | 6120 | | 0 | 0 | |
| 110 | .40-.99 | Other - Nonlabor | 6120 | | 0 | 0 | |
| 110 | | Intermediate Care - Total | 6120 | \$ 0 | \$ 0 | \$ 0 | (Sch 2) |
| 115 | | Mentally Disordered Care | | | | | |
| 115 | .01-.19 | Salaries and Wages | 6130 | \$ | \$ 0 | \$ 0 | |
| 115 | .20-.39 | Fringe Benefits | 6130 | | 0 | 0 | |
| 115 | .49 | Agency Staff | 6130 | | 0 | 0 | |
| 115 | .40-.99 | Other - Nonlabor | 6130 | | 0 | 0 | |
| 115 | | Mentally Disordered Care - Total | 6130 | \$ 0 | \$ 0 | \$ 0 | (Sch 2) |
| 120 | | Developmentally Disabled Care | | | | | |
| 120 | .01-.19 | Salaries and Wages | 6140 | \$ | \$ 0 | \$ 0 | |
| 120 | .20-.39 | Fringe Benefits | 6140 | | 0 | 0 | |
| 120 | .49 | Agency Staff | 6140 | | 0 | 0 | |
| 120 | .40-.99 | Other - Nonlabor | 6140 | | 0 | 0 | |
| 120 | | Developmentally Disabled Care - Total | 6140 | \$ 0 | \$ 0 | \$ 0 | (Sch 2) |
| 125 | | Subacute Care | | | | | |
| 125 | .01-.19 | Salaries and Wages | 6150 | \$ | \$ 0 | \$ 0 | (Sch 2) |
| 125 | .20-.39 | Fringe Benefits | 6150 | | 0 | 0 | (Sch 2) |
| 125 | .49 | Agency Staff | 6150 | | 0 | 0 | (Sch 2) |
| 125 | .40-.99 | Other - Nonlabor | 6150 | | 0 | 0 | (Sch 4) |
| 125 | | Subacute Care - Total | 6150 | \$ 0 | \$ 0 | \$ 0 | |
| 126 | | Subacute Care - Pediatric | | | | | |
| 126 | .01-.19 | Salaries and Wages | 6160 | \$ | \$ 0 | \$ 0 | (Sch 2) |
| 126 | .20-.39 | Fringe Benefits | 6160 | | 0 | 0 | (Sch 2) |
| 126 | .49 | Agency Staff | 6160 | | 0 | 0 | (Sch 2) |
| 126 | .40-.99 | Other - Nonlabor | 6160 | | 0 | 0 | (Sch 4) |
| 126 | | Subacute Care - Pediatric - Total | 6160 | \$ 0 | \$ 0 | \$ 0 | |

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ASISTENCIA VILLA REHABILITATION AND CARE CENTER

Fiscal Period:
DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011

Provider NPI:
1720307796

OSHPD Facility Number:
206364042

| 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 | 2,680 | 2,680 (Sch 4) |
| 140 | | Beauty and Barber - Total | 8900 | \$ 0 | \$ 2,680 | \$ 2,680 |
| 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 | | \$ 3,115,127 | \$ (5,683) | \$ 3,109,444 |
| 155 | | Social Services | | | | |
| 155 | .01-.19 | Salaries and Wages | 6600 | \$ 76,031 | \$ 0 | \$ 76,031 (Sch 2) |
| 155 | .20-.39 | Fringe Benefits | 6600 | 18,297 | 0 | 18,297 (Sch 2) |
| 155 | .49 | Agency Staff | 6600 | | 0 | 0 (Sch 2) |
| 155 | .40-.99 | Other - Nonlabor | 6600 | 9,011 | 0 | 9,011 (Sch 4) |
| 155 | | Social Services - Total | 6600 | \$ 103,339 | \$ 0 | \$ 103,339 |

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ASISTENCIA VILLA REHABILITATION AND CARE CENTER

Fiscal Period:
DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011

Provider NPI:
1720307796

OSHPD Facility Number:
206364042

| 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 | \$ 73,617 | \$ 0 | \$ 73,617 | (Sch 2) |
| 160 | .20-.39 | Fringe Benefits | 6700 | 19,548 | 0 | 19,548 | (Sch 2) |
| 160 | .49 | Agency Staff | 6700 | | 0 | 0 | (Sch 2) |
| 160 | .40-.99 | Other - Nonlabor | 6700 | 6,942 | 0 | 6,942 | (Sch 4) |
| 160 | | Activities - Total | 6700 | \$ 100,107 | \$ 0 | \$ 100,107 | |
| 165 | | Administration | | | | | |
| 165 | .01-.19 | Salaries and Wages | 6900 | \$ 208,295 | \$ 0 | \$ 208,295 | (Sch 6) |
| 165 | .20-.39 | Fringe Benefits | 6900 | 66,088 | 0 | 66,088 | (Sch 6) |
| 165 | .49 | Agency Staff | 6900 | | 0 | 0 | (Sch 6) |
| 165 | .40-.99 | Other - Nonlabor | 6900 | 522,643 | (53,447) | 469,196 | (Sch 6) |
| 165 | | Administration - Total | 6900 | \$ 797,026 | \$ (53,447) | \$ 743,579 | |
| 166 | | Medical Records | | | | | |
| 166 | .01-.19 | Salaries and Wages | 6900 | \$ 54,648 | \$ 0 | \$ 54,648 | (Sch 3) |
| 166 | .20-.39 | Fringe Benefits | 6900 | 11,212 | 0 | 11,212 | (Sch 3) |
| 166 | .49 | Agency Staff | 6900 | | 0 | 0 | (Sch 3) |
| 166 | .40-.99 | Other - Nonlabor | 6900 | 26,355 | (320) | 26,035 | (Sch 4) |
| 166 | | Medical Records - Total | 6900 | \$ 92,215 | \$ (320) | \$ 91,895 | |
| 167 | | CDPH Licensing Fees | 6900 | \$ 24,729 | \$ 0 | \$ 24,729 | (Sch 6) |
| 168 | | Professional Liability Insurance | 6900 | \$ 53,140 | \$ 0 | \$ 53,140 | (Sch 6) |
| 169 | | Quality Assurance Fees | 6900 | \$ 451,553 | \$ 0 | \$ 451,553 | (Sch 6) |
| 170 | | Inservice Education - Nursing | | | | | |
| 170 | .01-.19 | Salaries and Wages | 6800 | \$ 53,543 | \$ 0 | \$ 53,543 | (Sch 3) |
| 170 | .20-.39 | Fringe Benefits | 6800 | 8,162 | 0 | 8,162 | (Sch 3) |
| 170 | .49 | Agency Staff | 6800 | | 0 | 0 | (Sch 3) |
| 170 | .40-.99 | Other - Nonlabor | 6800 | 5,172 | 0 | 5,172 | (Sch 4) |
| 170 | | Inservice Education - Nursing - Total | 6800 | \$ 66,877 | \$ 0 | \$ 66,877 | |
| 174 | | Caregiver Training | | | | | |
| 174 | .01-.19 | Salaries and Wages | 6900 | \$ | \$ 0 | \$ 0 | (Sch 6) |
| 174 | .20-.39 | Fringe Benefits | 6900 | | 0 | 0 | (Sch 6) |
| 174 | .49 | Agency Staff | 6900 | | 0 | 0 | (Sch 6) |
| 174 | .40-.99 | Other - Nonlabor | 6900 | | 0 | 0 | (Sch 6) |
| 174 | | Caregiver Training - Total | 6900 | \$ 0 | \$ 0 | \$ 0 | |
| | | Subtotal 155 - 174 | | \$ 1,688,986 | \$ (53,767) | \$ 1,635,219 | |
| 200 | | Total | | \$ 8,872,069 | \$ (40,732) | \$ 8,831,337 | |

| | | | | | | | |
|-----|------|---|------|--|--|------------|--|
| 210 | 0.24 | Total Facility Group Health Insurance * | 6900 | | | \$ 108,465 | |
|-----|------|---|------|--|--|------------|--|

* For informational purposes only, this amount is included in various cost centers above.

| Provider Name | | | | | | | Fiscal Period | | | Provider NPI | | Adjustments |
|---|-----------------------|------|--------------|------|------|--------|--|-----|-----------|--------------|---------------------|-------------|
| ASISTENCIA VILLA REHABILITATION AND CARE CENTER | | | | | | | DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011 | | | 1720307796 | | 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>MEMORANDUM ADJUSTMENT</u> | | | | | | | | | | | | |
| 1 | Not Reported | | | 8 | 210 | | Total Facility Group Health Insurance To include group health insurance costs in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 | \$0 | \$108,465 | \$108,465 | | |

| Provider Name | | | | | | | Fiscal Period | Provider NPI | | Adjustments | |
|---|-----------------------|------|--------------|------|------|--------|--|--------------|---------------------|-------------|--|
| ASISTENCIA VILLA REHABILITATION AND CARE CENTER | | | | | | | DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011 | 1720307796 | | 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>RECLASSIFICATIONS OF REPORTED COSTS</u> | | | | | | | | | | | |
| 2 | 10.5 | 035 | 4 | 8A-1 | 035 | 4 | Leases and Rentals | \$1,063,311 | \$24,901 | \$1,088,212 | |
| | 10.5 | 065 | 4 | 8A-1 | 065 | 4 | Dietary - Other - Nonlabor | 324,074 | (357) | 323,717 * | |
| | 10.5 | 100 | 4 | 8A-1 | 100 | 4 | Other Ancillary Services - Other - Nonlabor | 28,478 | (1,452) | 27,026 | |
| | 10.5 | 105 | 4 | 8A-1 | 105 | 4 | Skilled Nursing Care - Other - Nonlabor | 322,857 | (8,363) | 314,494 | |
| | 10.5 | 165 | 4 | 8A-1 | 165 | 4 | Administration - Other - Nonlabor | 522,643 | (14,409) | 508,234 * | |
| | 10.5 | 166 | 4 | 8A-1 | 166 | 4 | Medical Records - Other - Nonlabor | 26,355 | (320) | 26,035 | |
| | | | | | | | To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501 | | | | |
| 3 | 10.5 | 065 | 3 | 8A-1 | 065 | 3 | Dietary - Agency Staff | \$18,370 | (\$18,370) | \$0 | |
| | 10.5 | 065 | 4 | 8A-1 | 065 | 4 | Dietary - Other - Nonlabor | * 323,717 | 18,370 | 342,087 | |
| | | | | | | | To reclassify the dietary nonlabor portion of agency costs to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52502(c)(1) | | | | |

*Balance carried forward from prior/to subsequent adjustments

| Provider Name | | | | | | | Fiscal Period | Provider NPI | | Adjustments |
|---|-----------------------|------|------|--------------|------|--------|---|--------------|-------------------------------|-------------|
| ASISTENCIA VILLA REHABILITATION AND CARE CENTER | | | | | | | DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011 | 1720307796 | | 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> | | | | | | | | | | |
| 4 | 10.5 | 040 | 4 | 8A-1 | 040 | 4 | Property Taxes To adjust 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 | \$93,879 | (\$4,374) | \$89,505 |
| 5 | 10.5 | 140 | 4 | 8A-1 | 140 | 4 | Beauty and Barber To reconcile the reported expenses to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 | \$0 | \$2,680 | \$2,680 |
| | 10.5 | 165 | 4 | 8A-1 | 165 | 4 | Administration - Other - Nonlabor | * | \$508,234 | |
| 6 | | | | | | | To eliminate bank charges not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105 | | (\$18,289) | |
| 7 | | | | | | | To eliminate bank charges due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 | | (1,953) | |
| 8 | | | | | | | To adjust reported home office costs to agree with the P&M Management, Inc. Home Office Audit Report for fiscal periods ended December 31, 2010 and December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304 | | <u>(18,796)</u> (\$39,038) | \$469,196 |

*Balance carried forward from prior/to subsequent adjustments

| Provider Name | | | | | | | Fiscal Period | Provider NPI | | Adjustments |
|---|-----------------------|------|--------------|------|------|--|--|--------------|---------------------|-------------|
| ASISTENCIA VILLA REHABILITATION AND CARE CENTER | | | | | | | DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011 | 1720307796 | | 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>ADJUSTMENT TO REPORTED PATIENT DAYS</u> | | | | | | | | | | |
| 9 | 4.1 | 5 | 2 | 1 | 15 | Medi-Cal Days of Service - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: December 9, 2010 through December 31, 2011 Payment Period: December 9, 2010 through June 25, 2013 Report Date: July 16, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541 | 21,001 | 1,469 | 22,470 | |

| Provider Name | | | | | | | Fiscal Period | | | Provider NPI | | Adjustments |
|---|-----------------------|------|--------------|------|------|--------|---|--|-----|--------------|---------------------|-------------|
| ASISTENCIA VILLA REHABILITATION AND CARE CENTER | | | | | | | DECEMBER 9, 2010 THROUGH DECEMBER 31, 2011 | | | 1720307796 | | 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>ADJUSTMENT TO OTHER MATTERS</u> | | | | | | | | | | | | |
| 10 | Not Reported | | | 1 | 14 | | Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1 | | \$0 | \$12,080 | \$12,080 | |