

**REPORT  
ON THE  
RATE SETTING AUDIT**

**BUENA VENTURA CARE CENTER  
LOS ANGELES, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1780680967**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli  
Audit Supervisor: Celia Aviña  
Auditor: Lok Lui**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 13, 2013

Hermann Muennichow, C.P.A.  
Muennichow & Associates, LLP  
12814 Riverside Drive  
North Hollywood, CA 91607

PROVIDER: BUENA VENTURA CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1780680967  
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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs 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

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 Rates 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—Burbank at (818) 295-2620.

**Original Signed By**

Daniel J. Giardinelli, Chief  
Audits Section—Burbank  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
BUENA VENTURA CARE CENTER

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

Provider NPI:  
1780680967

OSHPD Facility No.:  
206190111

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,563,394	\$ 77.49
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 594,403	\$ 17.97
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 651,848	\$ 19.70
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 11,851	\$ 0.36
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 34,999	\$ 1.06
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,152	\$ 0.52
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 159,237	\$ 4.81
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 326,956	\$ 9.88
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,072,794	\$ 32.43
11	Cost of Routine Service/Audited Total Costs	\$ 5,486,534	\$ 5,432,633	\$ 164.22
12	Total Patient Days (Adj )	33,082	33,082	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 165.85	\$ 164.22	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 9)	27,151	26,685	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj )	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj )	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$ 0	\$ 0	
<b>SUBACUTE CARE</b>				
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:**  
BUENA VENTURA CARE CENTER

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

**Provider NPI:**  
1780680967

**OSHPD Facility No.:**  
206190111

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
50	Total Patient Days (Adj )	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$ 0	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj )	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj )	\$ 0	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj )	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj )	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
BUENA VENTURA CARE CENTER

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

Provider NPI:  
1780680967

OSHPD Facility No.:  
206190111

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 56,492	\$ 56,492		
160	Activities	70,836		\$ 70,836	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
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
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	2,436,066	56,492	70,836	2,563,394 *
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 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,563,394</b>	<b>\$ 56,492</b>	<b>\$ 70,836</b>	<b>\$ 2,563,394</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
BUENA VENTURA CARE CENTER

Provider NPI:  
1780680967

OSHPD Facility Number:  
206190111

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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 105,185	\$ 105,185										
010	Housekeeping	105,022	1,554	\$ 106,576									
060	Laundry and Linen	76,804	2,404	2,472	\$ 81,681								
065	Dietary	243,004	6,748	6,939	0	\$ 256,691							
155	Social Services	N/A	1,182	1,216	0	0	\$ 2,398						
160	Activities	N/A	9,922	10,204	0	0	0	\$ 20,126					
165	Administration	N/A	3,414	3,511	0	0	0	0		\$ 6,924	\$ 6,924		
166	Medical Records	70,214	1,182	1,216	0	0	0	0		72,612		\$ 72,612	
170	Inservice Education - Nursing	24,578	0	0	0	0	0	0	\$ 24,578				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,282	1,318	0	0	0	0	0	2,600	49	514	\$ 3,163
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	51	537	588
080	Physical Therapy		877	902	0	0	0	0	0	1,778	644	6,752	9,174
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		877	902	0	0	0	0	0	1,778	547	5,732	8,057
083	Speech Pathology		877	902	0	0	0	0	0	1,778	252	2,646	4,677
085	Pharmacy		0	0	0	0	0	0	0	0	294	3,082	3,375
090	Laboratory		0	0	0	0	0	0	0	0	21	218	238
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	31	321	352
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		74,496	76,613	81,681	256,691	2,398	20,126	24,578	536,582	5,034	52,787	594,403 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		372	382	0	0	0	0	0	754	2	24	780
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 624,807</b>	<b>\$ 105,185</b>	<b>\$ 106,576</b>	<b>\$ 81,681</b>	<b>\$ 256,691</b>	<b>\$ 2,398</b>	<b>\$ 20,126</b>	<b>\$ 24,578</b>	<b>\$ 545,271</b>	<b>\$ 6,924</b>	<b>\$ 72,612</b>	<b>\$ 624,807</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
BUENA VENTURA CARE CENTER

Provider NPI:  
1780680967

OSHPD Facility Number:  
206190111

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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 184,890	\$ 184,890										
010	Housekeeping	26,780	2,732	\$ 29,512									
060	Laundry and Linen	19,131	4,226	685	\$ 24,042								
065	Dietary	220,186	11,861	1,922	0	\$ 233,968							
155	Social Services	2,040	2,078	337	0	0	\$ 4,455						
160	Activities	10,545	17,441	2,826	0	0	0	\$ 30,811					
165	Administration	N/A	6,000	972	0	0	0	0		\$ 6,972	\$ 6,972		
166	Medical Records	16,907	2,078	337	0	0	0	0		19,322		\$ 19,322	
170	Inservice Education - Nursing	6,422	0	0	0	0	0	0	\$ 6,422				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	30,929	2,253	365	0	0	0	0	0	33,547	49	137	\$ 33,733
077	Specialized Support Surfaces	38,436	0	0	0	0	0	0	0	38,436	52	143	38,630
080	Physical Therapy	479,247	1,541	250	0	0	0	0	0	481,038	648	1,797	483,483
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	406,255	1,541	250	0	0	0	0	0	408,046	550	1,525	410,121
083	Speech Pathology	185,386	1,541	250	0	0	0	0	0	187,177	254	704	188,135
085	Pharmacy	220,551	0	0	0	0	0	0	0	220,551	296	820	221,667
090	Laboratory	15,574	0	0	0	0	0	0	0	15,574	21	58	15,653
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	23,003	0	0	0	0	0	0	0	23,003	31	86	23,119
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	180,875	130,945	21,215	24,042	233,968	4,455	30,811	6,422	632,732	5,069	14,046	651,848 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	654	106	0	0	0	0	0	760	2	6	768
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,067,157</b>	<b>\$ 184,890</b>	<b>\$ 29,512</b>	<b>\$ 24,042</b>	<b>\$ 233,968</b>	<b>\$ 4,455</b>	<b>\$ 30,811</b>	<b>\$ 6,422</b>	<b>\$ 2,040,863</b>	<b>\$ 6,972</b>	<b>\$ 19,322</b>	<b>\$ 2,067,157</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
BUENA VENTURA CARE CENTER

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

Provider NPI:  
1780680967

OSHPD Facility Number:  
206190111

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 12,520	25%							
	Property Tax (line 40)	36,975	75%	\$ 49,495						
005	Plant Operations and Maintenance			351	\$ 351					
010	Housekeeping			726	5	\$ 731				
060	Laundry and Linen			1,123	8	17	\$ 1,148			
065	Dietary			3,153	22	48	0	\$ 3,223		
155	Social Services			552	4	8	0	0	\$ 565	
160	Activities			4,636	33	70	0	0	0	\$ 4,739
165	Administration			1,595	11	24	0	0	0	0
166	Medical Records			552	4	8	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			599	4	9	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			410	3	6	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			410	3	6	0	0	0	0
083	Speech Pathology			410	3	6	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			34,806	248	526	1,148	3,223	565	4,739
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			174	1	3	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 49,495</b>	<b>100%</b>	<b>\$ 49,495</b>	<b>\$ 351</b>	<b>\$ 731</b>	<b>\$ 1,148</b>	<b>\$ 3,223</b>	<b>\$ 565</b>	<b>\$ 4,739</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
BUENA VENTURA CARE CENTER

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

Provider NPI:  
1780680967

OSHPD Facility Number:  
206190111

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 25% Of Total	Property Tax 75% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 12,520	25%							
	Property Tax (line 40)	36,975	75%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 1,630	\$ 1,630				
166	Medical Records				565		\$ 565			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	612	12	4	\$ 628	\$ 159	\$ 469
077	Specialized Support Surfaces			0	0	12	4	16	4	12
080	Physical Therapy			0	419	152	53	623	158	465
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	419	129	45	592	150	442
083	Speech Pathology			0	419	59	21	499	126	373
085	Pharmacy			0	0	69	24	93	24	70
090	Laboratory			0	0	5	2	7	2	5
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	7	2	10	2	7
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	45,254	1,185	410	46,850	11,851	34,999
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	178	1	0	178	45	133
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 49,495	100%	\$ -	\$ 47,300	\$ 1,630	\$ 565	\$ 49,495	\$ 12,520	\$ 36,975

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
BUENA VENTURA CARE CENTER

Provider NPI:  
1780680967

OSHPD Facility Number:  
206190111

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. 68% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 21% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 18,498												
055	Interest - Other	141,650												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,315,549												
	Total Costs Allocable as Administration	1,475,697	68%											
167	CDPH Licensing Fees	23,593	1%											
168	Professional Liability Insurance	219,041	10%											
169	Quality Assurance Fees	449,749	21%											
174	Caregiver Training	0	0%											
	Total	2,168,080	100%						\$ 2,168,080					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 2,600	\$ 33,547	\$ 612	\$ 36,759	15,336	\$ 10,438	\$ 167	\$ 1,549	\$ 3,181	\$ -
077	Specialized Support Surfaces			0	0	38,436	0	38,436	16,035	10,914	174	1,620	3,326	0
080	Physical Therapy			0	1,778	481,038	419	483,235	201,602	137,220	2,194	20,368	41,821	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,778	408,046	419	410,243	171,150	116,493	1,862	17,291	35,504	0
083	Speech Pathology			0	1,778	187,177	419	189,374	79,005	53,775	860	7,982	16,389	0
085	Pharmacy			0	0	220,551	0	220,551	92,012	62,628	1,001	9,296	19,087	0
090	Laboratory			0	0	15,574	0	15,574	6,497	4,422	71	656	1,348	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	23,003	0	23,003	9,597	6,532	104	970	1,991	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			2,563,394	536,582	632,732	45,254	3,777,962	1,576,139	1,072,794	17,152	159,237	326,956	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*
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	754	760	178	1,692	706	480	8	71	146	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 2,168,080		\$ 2,563,394	\$ 545,271	\$ 2,040,863	\$ 47,300	\$ 5,196,828	\$ 2,168,080					
	Total Administrative Costs							\$ 2,168,080		\$ 1,475,697	\$ 23,593	\$ 219,041	\$ 449,749	\$ -
	Unit Cost Multiplier							0.41719297						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 79,536	\$ 26,294	\$ 2,195	\$ 108,025							
	<b>TOTAL FACILITY COSTS</b>							\$ 7,472,933						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
BUENA VENTURA CARE CENTER

Provider NPI:  
1780680967

OSHPD Facility Number:  
206190111

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj 6)	Hskpng (SQ FT) 10 (Adj 6)	Laundry (LBS) 60 (Adj 7)	Dietary (MEALS) 65 (Adj 8)	Soc Svcs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	113									
010	Housekeeping	234	234								
060	Laundry and Linen	362	362	362							
065	Dietary	1,016	1,016	1,016							
155	Social Services	178	178	178							
160	Activities	1,494	1,494	1,494							
165	Administration	514	514	514							
166	Medical Records	178	178	178							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	193	193	193						36,759	36,759
077	Specialized Support Surfaces									38,436	38,436
080	Physical Therapy	132	132	132						483,235	483,235
081	Respiratory Therapy									0	0
082	Occupational Therapy	132	132	132						410,243	410,243
083	Speech Pathology	132	132	132						189,374	189,374
085	Pharmacy									220,551	220,551
090	Laboratory									15,574	15,574
095	Home Health Services									0	0
100	Other Ancillary Services									23,003	23,003
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	11,217	11,217	11,217	86,013	99,246	2,616,941	2,616,941	2,616,941	3,777,962	3,777,962
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	56	56	56						1,692	1,692
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	15,951	15,838	15,604	86,013	99,246	2,616,941	2,616,941	2,616,941	5,196,828	5,196,828
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 56,492 0.021587036	\$ 70,836 0.027068245			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 105,185 6.64130572	\$ 106,576 6.83004778	\$ 81,681 0.94963122	\$ 256,691 2.58641049	\$ 2,398 0.00091630	\$ 20,126 0.00769074	\$ 24,578 0.00939188	\$ 6,924 0.00133240	\$ 72,612 0.01397235
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 184,890 11.67382245	\$ 29,512 1.89128906	\$ 24,042 0.27951089	\$ 233,968 2.35745676	\$ 4,455 0.00170221	\$ 30,811 0.01177378	\$ 6,422 0.00245401	\$ 6,972 0.00134168	\$ 19,322 0.00371796
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 49,495 3.10294026	\$ 351 0.02213867	\$ 731 0.04686417	\$ 1,148 0.01334965	\$ 3,223 0.03247178	\$ 565 0.00021575	\$ 4,739 0.00181085	\$ - 0.00000000	\$ 1,630 0.00031373	\$ 565 0.00010864

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BUENA VENTURA CARE CENTER

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

Provider NPI:  
1780680967

OSHPD Facility Number:  
206190111

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	\$ 84,120	\$ 0	\$ 84,120	(Sch 3)
005	.20-.39	Fringe Benefits	6200	21,065	0	21,065	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	184,890	0	184,890	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 290,075	\$ 0	\$ 290,075	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 83,410	\$ 0	\$ 83,410	(Sch 3)
010	.20-.39	Fringe Benefits	6300	21,612	0	21,612	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	26,780	0	26,780	(Sch 4)
010		Housekeeping - Total	6300	\$ 131,802	\$ 0	\$ 131,802	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	3,526	0	3,526	(Sch 5)
025		Depreciation: Equipment	7140	0	0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	8,994	8,994	(Sch 5)
040		Property Taxes	7300	39,277	(2,302)	36,975	(Sch 5)
045		Property Insurance	7400	18,498	0	18,498	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 141,650	\$ 0	\$ 141,650	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 624,828	\$ 6,692	\$ 631,520	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 61,184	\$ 0	\$ 61,184	(Sch 3)
060	.20-.39	Fringe Benefits	6400	15,620	0	15,620	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	19,131	0	19,131	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 95,935	\$ 0	\$ 95,935	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 195,077	\$ 0	\$ 195,077	(Sch 3)
065	.20-.39	Fringe Benefits	6500	47,927	0	47,927	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	220,186	0	220,186	(Sch 4)
065		Dietary - Total	6500	\$ 463,190	\$ 0	\$ 463,190	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	30,929	0	30,929	(Sch 4)
075		Patient Supplies - Total	8100	\$ 30,929	\$ 0	\$ 30,929	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	38,436	0	38,436	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 38,436	\$ 0	\$ 38,436	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BUENA VENTURA CARE CENTER

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

Provider NPI:  
1780680967

OSHPD Facility Number:  
206190111

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	479,247	0	479,247	(Sch 4)
080		Physical Therapy - Total	8200	\$ 479,247	\$ 0	\$ 479,247	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	406,255	0	406,255	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 406,255	\$ 0	\$ 406,255	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	185,386	0	185,386	(Sch 4)
083		Speech Pathology - Total	8280	\$ 185,386	\$ 0	\$ 185,386	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	220,551	0	220,551	(Sch 4)
085		Pharmacy - Total	8300	\$ 220,551	\$ 0	\$ 220,551	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	15,574	0	15,574	(Sch 4)
090		Laboratory - Total	8400	\$ 15,574	\$ 0	\$ 15,574	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	23,003	0	23,003	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 23,003	\$ 0	\$ 23,003	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BUENA VENTURA CARE CENTER

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

Provider NPI:  
1780680967

OSHPD Facility Number:  
206190111

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,399,381	\$ 0	\$ 1,399,381	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,985,916	\$ 0	\$ 1,985,916	(Sch 2)
105	.20-.39	Fringe Benefits	6110	450,150	0	450,150	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	175,609	5,266	180,875	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,611,675	\$ 5,266	\$ 2,616,941	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BUENA VENTURA CARE CENTER

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

Provider NPI:  
1780680967

OSHPD Facility Number:  
206190111

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	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	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 2,611,675	\$ 5,266	\$ 2,616,941
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 47,131	\$ 0	\$ 47,131 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,361	0	9,361 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,040	0	2,040 (Sch 4)
155		Social Services - Total	6600	\$ 58,532	\$ 0	\$ 58,532

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BUENA VENTURA CARE CENTER

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

Provider NPI:  
1780680967

OSHPD Facility Number:  
206190111

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	\$ 57,845	\$ 0	\$ 57,845	(Sch 2)
160	.20-.39	Fringe Benefits	6700	12,991	0	12,991	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,545	0	10,545	(Sch 4)
160		Activities - Total	6700	\$ 81,381	\$ 0	\$ 81,381	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 519,741	\$ 0	\$ 519,741	(Sch 6)
165	.20-.39	Fringe Benefits	6900	102,531	0	102,531	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	690,213	3,064	693,277	(Sch 6)
165		Administration - Total	6900	\$ 1,312,485	\$ 3,064	\$ 1,315,549	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 54,840	\$ 0	\$ 54,840	(Sch 3)
166	.20-.39	Fringe Benefits	6900	15,374	0	15,374	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	16,907	0	16,907	(Sch 4)
166		Medical Records - Total	6900	\$ 87,121	\$ 0	\$ 87,121	
167		CDPH Licensing Fees	6900	\$ 23,593	\$ 0	\$ 23,593	(Sch 6)
168		Professional Liability Insurance	6900	\$ 228,715	\$ (9,674)	\$ 219,041	(Sch 6)
169		Quality Assurance Fees	6900	\$ 449,749	\$ 0	\$ 449,749	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 17,854	\$ 0	\$ 17,854	(Sch 3)
170	.20-.39	Fringe Benefits	6800	6,724	0	6,724	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	6,422	0	6,422	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 31,000	\$ 0	\$ 31,000	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 2,272,576	\$ (6,610)	\$ 2,265,966	
200		<b>Total</b>		\$ 7,467,585	\$ 5,348	\$ 7,472,933	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 182,331	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			Provider NPI		Adjustments
BUENA VENTURA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1780680967		9
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						
<b><u>MEMORANDUM ADJUSTMENT</u></b>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purposes. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$182,331	\$182,331		

Provider Name							Fiscal Period	Provider NPI	Adjustments		
BUENA VENTURA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1780680967	9		
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					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10.5	168	4	8A-1	168	4	Professional Liability Insurance	\$228,715	(\$9,674)	\$219,041	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	690,213	9,674	699,887 *	
							To reclassify finance fees and taxes associated with liability insurance to the Administration cost center 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501				
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$175,609	(\$2,384)	\$173,225 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 699,887	(6,610)	693,277	
	10.5	035	4	8A-1	035	4	Leases and Rentals	0	8,994	8,994	
							To reclassify equipment rental expenses from the using cost center to the Leases and Rentals cost center for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501 W&I Code, Section 14126.023(f)				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
BUENA VENTURA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1780680967		9	
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					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reverse the provider's utilization review adjustment. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$173,225	\$7,650	\$180,875
5	10.5	040	4	8A-1	040	4	Property Taxes To adjust the reported property tax expenses to agree with property tax bills. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$39,277	(\$2,302)	\$36,975

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments	
BUENA VENTURA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1780680967	9	
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				
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>										
6	10.7	010	2	7	010	Housekeeping (Square Feet)	0	234	234	
	10.7	060	2,3	7	060	Laundry and Linen	0	362	362	
	10.7	065	2,3	7	065	Dietary	0	1,016	1,016	
	10.7	075	2,3	7	075	Patient Supplies	0	193	193	
	10.7	080	2,3	7	080	Physical Therapy	0	132	132	
	10.7	082	2,3	7	082	Occupational Therapy	0	132	132	
	10.7	083	2,3	7	083	Speech Pathology	0	132	132	
	10.7	105	2,3	7	105	Skilled Nursing Care	0	11,217	11,217	
	10.7	140	2,3	7	140	Beauty and Barber	0	56	56	
	10.7	155	2,3	7	155	Social Services	0	178	178	
	10.7	160	2,3	7	160	Activities	0	1,494	1,494	
	10.7	165	2,3	7	165	Administration	0	514	514	
	10.7	166	2,3	7	166	Medical Records	0	178	178	
	10.7	175	2	7	N/A	Total Statistics - Square Feet	0	15,838	15,838	
	10.7	175	3	7	N/A	Total Statistics - Square Feet	0	15,604	15,604	
To adjust square footage statistics to agree with prior year audit findings. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
7	10.7	105	4	7	105	Skilled Nursing Care (Pounds Of Laundry)	0	86,013	86,013	
	10.7	175	4	7	N/A	Total Statistics - Pounds Of Laundry	0	86,013	86,013	
To adjust laundry pounds statistics to agree with the audit findings in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
8	10.7	105	5	7	105	Skilled Nursing Care (Number of Meals)	0	99,246	99,246	
	10.7	175	5	7	N/A	Total Statistics - Number of Meals	0	99,246	99,246	
To adjust number of meals served statistics to agree with the audit findings in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	Provider NPI		Adjustments
BUENA VENTURA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1780680967		9
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				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
9	4.1	5	2	1	15		Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through August 27, 2012 Report Date: August 28, 2012 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	27,151	(466)	26,685