

**REPORT  
ON THE  
RATE SETTING AUDIT**

**MIRAVILLA CARE CENTER  
CHERRY VALLEY, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1063494276**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Maria Delgado  
Audit Supervisor: Cyrus Lam  
Auditor: Ken Lo**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

March 19, 2013

Maria Mae Knight, Administrator  
Miravilla Care Center  
9246 Avenida Miravilla  
Cherry Valley, CA 92223

MIRAVILLA CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI): 1063494276  
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
3. Audited Allocation of Home Office Cost

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

Maria Mae Knight  
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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—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief  
Audits Section—Gardena  
Financial Audits Branch

Certified  
Enclosures

Maria Mae Knight  
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cc: Gloria A. Fonacier, Controller  
Unified Care Services  
2368 Torrance Boulevard, Suite 200  
Torrance, CA 90501

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

Provider Name:  
MIRAVILLA CARE CENTER

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

Provider NPI:  
1063494276

OSHPD Facility No.:  
206331349

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	\$ 1,486,387	\$ 79.45
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 517,465	\$ 27.66
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 513,223	\$ 27.43
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 253,251	\$ 13.54
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 22,921	\$ 1.23
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 12,868	\$ 0.69
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 129,987	\$ 6.95
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 230,927	\$ 12.34
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 414,841	\$ 22.17
11	Cost of Routine Service/Audited Total Costs	\$ 3,610,321.00	\$ 3,581,870	\$ 191.46
12	Total Patient Days (Adj )	18,708	18,708	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 192.98	\$ 191.46	
14	Overpayments (Adj )	\$	\$ 0	
15	Medi-Cal Days (Adj 5)	16,640	16,028	
16	Medi-Cal Managed Care Days (Adj 6)		160	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<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:**  
MIRAVILLA CARE CENTER

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

**Provider NPI:**  
1063494276

**OSHPD Facility No.:**  
206331349

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	
50	Total Patient Days (Adj )		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:**  
MIRAVILLA CARE CENTER

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

**Provider NPI:**  
1063494276

**OSHPD Facility No.:**  
206331349

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 41,817	\$ 41,817		
160	Activities	122,534		\$ 122,534	
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	1,322,036	41,817	122,534	1,486,387 *
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>\$ 1,486,387</b>	<b>\$ 41,817</b>	<b>\$ 122,534</b>	<b>\$ 1,486,387</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
MIRAVILLA CARE CENTER

Provider NPI:  
1063494276

OSHPD Facility Number:  
206331349

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	\$ 114,280	\$ 114,280										
010	Housekeeping	68,697	243	\$ 68,940									
060	Laundry and Linen	66,403	3,736	2,259	\$ 72,398								
065	Dietary	211,431	23,713	14,335	0	\$ 249,479							
155	Social Services	N/A	648	392	0	0	\$ 1,040						
160	Activities	N/A	1,843	1,114	0	0	0	\$ 2,957					
165	Administration	N/A	7,199	4,352	0	0	0	0	\$ 11,551	\$ 11,551			
166	Medical Records	28,686	1,276	771	0	0	0	0	30,733		\$ 30,733		
170	Inservice Education - Nursing	36,717	2,410	1,457	0	0	0	0	\$ 40,584				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		0	0	0	0	0	0	0	0	24	63	\$ 87
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	24	63	86
080	Physical Therapy		2,551	1,542	0	0	0	0	4,094	371	988	5,453	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	317	844	1,161	
083	Speech Pathology		0	0	0	0	0	0	0	58	154	211	
085	Pharmacy		0	0	0	0	0	0	0	151	401	552	
090	Laboratory		0	0	0	0	0	0	0	25	65	90	
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	73	195	268	
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		70,166	42,418	72,398	249,479	1,040	2,957	40,584	479,040	10,497	27,928	517,465
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		496	300	0	0	0	0	0	796	12	32	840
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 526,214</b>	<b>\$ 114,280</b>	<b>\$ 68,940</b>	<b>\$ 72,398</b>	<b>\$ 249,479</b>	<b>\$ 1,040</b>	<b>\$ 2,957</b>	<b>\$ 40,584</b>	<b>\$ 483,930</b>	<b>\$ 11,551</b>	<b>\$ 30,733</b>	<b>\$ 526,214</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
MIRAVILLA CARE CENTER

Provider NPI:  
1063494276

OSHPD Facility Number:  
206331349

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	\$ 216,076	\$ 216,076										
010	Housekeeping	29,354	459	\$ 29,813									
060	Laundry and Linen	11,537	7,064	977	\$ 19,578								
065	Dietary	133,358	44,835	6,199	0	\$ 184,392							
155	Social Services	6,240	1,225	169	0	0	\$ 7,635						
160	Activities	14,602	3,484	482	0	0	0	\$ 18,568					
165	Administration	N/A	13,611	1,882	0	0	0	0		\$ 15,493	\$ 15,493		
166	Medical Records	7,746	2,412	334	0	0	0	0		10,492		\$ 10,492	
170	Inservice Education - Nursing	0	4,556	630	0	0	0	0	\$ 5,186				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	6,111	0	0	0	0	0	0	0	6,111	32	21	\$ 6,164
077	Specialized Support Surfaces	6,097	0	0	0	0	0	0	0	6,097	32	21	6,150
080	Physical Therapy	79,919	4,824	667	0	0	0	0	0	85,410	498	337	86,245
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	81,958	0	0	0	0	0	0	0	81,958	425	288	82,672
083	Speech Pathology	14,924	0	0	0	0	0	0	0	14,924	77	52	15,054
085	Pharmacy	38,986	0	0	0	0	0	0	0	38,986	202	137	39,325
090	Laboratory	6,350	0	0	0	0	0	0	0	6,350	33	22	6,405
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	18,931	0	0	0	0	0	0	0	18,931	98	67	19,096
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	103,241	132,666	18,344	19,578	184,392	7,635	18,568	5,186	489,610	14,079	9,534	513,223 *
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	938	130	0	0	0	0	0	1,068	16	11	1,095
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 775,430</b>	<b>\$ 216,076</b>	<b>\$ 29,813</b>	<b>\$ 19,578</b>	<b>\$ 184,392</b>	<b>\$ 7,635</b>	<b>\$ 18,568</b>	<b>\$ 5,186</b>	<b>\$ 749,445</b>	<b>\$ 15,493</b>	<b>\$ 10,492</b>	<b>\$ 775,430</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
MIRAVILLA CARE CENTER

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

Provider NPI:  
1063494276

OSHPD Facility Number:  
206331349

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 262,031	92%							
	Property Tax (line 40)	23,716	8%	\$ 285,747						
005	Plant Operations and Maintenance			7,134	\$ 7,134					
010	Housekeeping			592	15	\$ 608				
060	Laundry and Linen			9,109	233	20	\$ 9,362			
065	Dietary			57,811	1,480	126	0	\$ 59,418		
155	Social Services			1,580	40	3	0	0	\$ 1,624	
160	Activities			4,493	115	10	0	0	0	\$ 4,617
165	Administration			17,551	449	38	0	0	0	0
166	Medical Records			3,110	80	7	0	0	0	0
170	Inservice Education - Nursing			5,875	150	13	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			6,220	159	14	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	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			171,063	4,380	374	9,362	59,418	1,624	4,617
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,210	31	3	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 285,747</b>	<b>100%</b>	<b>\$ 285,747</b>	<b>\$ 7,134</b>	<b>\$ 608</b>	<b>\$ 9,362</b>	<b>\$ 59,418</b>	<b>\$ 1,624</b>	<b>\$ 4,617</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
MIRAVILLA CARE CENTER

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

Provider NPI:  
1063494276

OSHPD Facility Number:  
206331349

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 262,031	92%							
	Property Tax (line 40)	23,716	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 18,038	\$ 18,038				
166	Medical Records				3,197		\$ 3,197			
170	Inservice Education - Nursing			\$ 6,038						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	0	37	7	\$ 43	\$ 40	\$ 4
077	Specialized Support Surfaces			0	0	37	7	43	40	4
080	Physical Therapy			0	6,393	580	103	7,076	6,488	587
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	495	88	583	535	48
083	Speech Pathology			0	0	90	16	106	97	9
085	Pharmacy			0	0	236	42	277	254	23
090	Laboratory			0	0	38	7	45	41	4
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	114	20	135	124	11
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			6,038	256,875	16,392	2,905	276,172	253,251	22,921 *
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	1,243	19	3	1,265	1,160	105
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 285,747</b>	<b>100%</b>	<b>\$ 6,038</b>	<b>\$ 264,512</b>	<b>\$ 18,038</b>	<b>\$ 3,197</b>	<b>\$ 285,747</b>	<b>\$ 262,031</b>	<b>\$ 23,716</b>

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
MIRAVILLA CARE CENTER

Provider NPI:  
1063494276

OSHPD Facility Number:  
206331349

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. 53% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 16% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 12,034												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	444,470												
	Total Costs Allocable as Administration	456,504	53%											
167	CDPH Licensing Fees	14,160	2%											
168	Professional Liability Insurance	143,042	16%											
169	Quality Assurance Fees	254,119	29%											
174	Caregiver Training	0	0%											
	Total	867,825	100%						\$ 867,825					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ -	\$ 6,111	\$ -	\$ 6,111	1,777	\$ 935	\$ 29	\$ 293	\$ 520	\$ -
077	Specialized Support Surfaces			0	0	6,097	0	6,097	1,773	933	29	292	519	0
080	Physical Therapy			0	4,094	85,410	6,393	95,898	27,887	14,669	455	4,597	8,166	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	81,958	0	81,958	23,833	12,537	389	3,928	6,979	0
083	Speech Pathology			0	0	14,924	0	14,924	4,340	2,283	71	715	1,271	0
085	Pharmacy			0	0	38,986	0	38,986	11,337	5,964	185	1,869	3,320	0
090	Laboratory			0	0	6,350	0	6,350	1,847	971	30	304	541	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	18,931	0	18,931	5,505	2,896	90	907	1,612	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			1,486,387	479,040	489,610	256,875	2,711,913	788,622	414,841	12,868	129,987	230,927	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	796	1,068	1,243	3,107	903	475	15	149	265	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 867,825		\$ 1,486,387	\$ 483,930	\$ 749,445	\$ 264,512	\$ 2,984,274	\$ 867,825					
	Total Administrative Costs							\$ 867,825		\$ 456,504	\$ 14,160	\$ 143,042	\$ 254,119	\$ -
	Unit Cost Multiplier							0.29079934						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 42,284	\$ 25,985	\$ 21,235	\$ 89,504						
	<b>TOTAL FACILITY COSTS</b>							\$ 3,941,603						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
MIRAVILLA CARE CENTER

Provider NPI:  
1063494276

OSHPD Facility Number:  
206331349

Fiscal Period:  
JANUARY 1, 2011 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 Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	<b>GENERAL SERVICES</b>	)	)	)	)	)	)	)	)		
005	Plant Operations and Maintenance	289									
010	Housekeeping	24	24								
060	Laundry and Linen	369	369	369							
065	Dietary	2,342	2,342	2,342							
155	Social Services	64	64	64							
160	Activities	182	182	182							
165	Administration	711	711	711							
166	Medical Records	126	126	126							
170	Inservice Education - Nursing	238	238	238							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies									6,111	6,111
077	Specialized Support Surfaces									6,097	6,097
080	Physical Therapy	252	252	252						95,898	95,898
081	Respiratory Therapy									0	0
082	Occupational Therapy									81,958	81,958
083	Speech Pathology									14,924	14,924
085	Pharmacy									38,986	38,986
090	Laboratory									6,350	6,350
095	Home Health Services									0	0
100	Other Ancillary Services									18,931	18,931
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	6,930	6,930	6,930	92,335	55,401	1,425,277	1,425,277	1,425,277	2,711,913	2,711,913
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	49	49	49						3,107	3,107
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	11,576	11,287	11,263	92,335	55,401	1,425,277	1,425,277	1,425,277	2,984,274	2,984,274
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 41,817	\$ 122,534			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.02933956	0.08597206			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 114,280	\$ 68,940	\$ 72,398	\$ 249,479	\$ 1,040	\$ 2,957	\$ 40,584	\$ 11,551	\$ 30,733
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		10.12492248	6.12092676	0.78407666	4.50314577	0.00072950	0.00207451	0.02847412	0.00387056	0.01029831
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 216,076	\$ 29,813	\$ 19,578	\$ 184,392	\$ 7,635	\$ 18,568	\$ 5,186	\$ 15,493	\$ 10,492
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		19.14379375	2.64702575	0.21203024	3.32831717	0.00535658	0.01302759	0.00363874	0.00519164	0.00351564
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 285,747	\$ 7,134	\$ 608	\$ 9,362	\$ 59,418	\$ 1,624	\$ 4,617	\$ 6,038	\$ 18,038	\$ 3,197
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	24.68443331	0.63203697	0.05394613	0.10138825	1.07249897	0.00113922	0.00323966	0.00423648	0.00604447	0.00107117

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MIRAVILLA CARE CENTER

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

Provider NPI:  
1063494276

OSHPD Facility Number:  
206331349

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	\$ 97,282	\$ (5,057)	\$ 92,225	(Sch 3)
005	.20-.39	Fringe Benefits	6200	22,963	(908)	22,055	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	216,076	0	216,076	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 336,321	\$ (5,965)	\$ 330,356	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 52,164	\$ 0	\$ 52,164	(Sch 3)
010	.20-.39	Fringe Benefits	6300	16,533	0	16,533	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	29,354	0	29,354	(Sch 4)
010		Housekeeping - Total	6300	\$ 98,051	\$ 0	\$ 98,051	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 29,780	\$ (8,543)	\$ 21,237	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	11,395	0	11,395	(Sch 5)
025		Depreciation: Equipment	7140	13,389	0	13,389	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	7,399	0	7,399	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	23,716	0	23,716	(Sch 5)
045		Property Insurance	7400	12,034	0	12,034	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	208,611	0	208,611	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 740,696	\$ (14,508)	\$ 726,188	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 51,428	\$ 0	\$ 51,428	(Sch 3)
060	.20-.39	Fringe Benefits	6400	14,975	0	14,975	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,537	0	11,537	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 77,940	\$ 0	\$ 77,940	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 165,617	\$ 0	\$ 165,617	(Sch 3)
065	.20-.39	Fringe Benefits	6500	45,814	0	45,814	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	133,358	0	133,358	(Sch 4)
065		Dietary - Total	6500	\$ 344,789	\$ 0	\$ 344,789	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
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	6,111	0	6,111	(Sch 4)
075		Patient Supplies - Total	8100	\$ 6,111	\$ 0	\$ 6,111	
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	6,097	0	6,097	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 6,097	\$ 0	\$ 6,097	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MIRAVILLA CARE CENTER

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

Provider NPI:  
1063494276

OSHPD Facility Number:  
206331349

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	79,919	0	79,919	(Sch 4)
080		Physical Therapy - Total	8200	\$ 79,919	\$ 0	\$ 79,919	
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	81,958	0	81,958	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 81,958	\$ 0	\$ 81,958	
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	14,924	0	14,924	(Sch 4)
083		Speech Pathology - Total	8280	\$ 14,924	\$ 0	\$ 14,924	
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	38,986	0	38,986	(Sch 4)
085		Pharmacy - Total	8300	\$ 38,986	\$ 0	\$ 38,986	
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	6,350	0	6,350	(Sch 4)
090		Laboratory - Total	8400	\$ 6,350	\$ 0	\$ 6,350	
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	18,931	0	18,931	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 18,931	\$ 0	\$ 18,931	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MIRAVILLA CARE CENTER

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

Provider NPI:  
1063494276

OSHPD Facility Number:  
206331349

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		\$ 253,276	\$ 0	\$ 253,276	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,051,640	\$ (14,424)	\$ 1,037,216	(Sch 2)
105	.20-.39	Fringe Benefits	6110	287,411	(2,591)	284,820	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	103,241	0	103,241	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,442,292	\$ (17,015)	\$ 1,425,277	
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:  
MIRAVILLA CARE CENTER

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

Provider NPI:  
1063494276

OSHPD Facility Number:  
206331349

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
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
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
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900		0	0
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 1,442,292	\$ (17,015)	\$ 1,425,277
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 35,308	\$ (3,074)	\$ 32,234
155	.20-.39	Fringe Benefits	6600	10,135	(552)	9,583
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	6,240	0	6,240
155		Social Services - Total	6600	\$ 51,683	\$ (3,626)	\$ 48,057

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MIRAVILLA CARE CENTER

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

Provider NPI:  
1063494276

OSHPD Facility Number:  
206331349

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	\$ 96,869	\$ 0	\$ 96,869	(Sch 2)
160	.20-.39	Fringe Benefits	6700	25,665	0	25,665	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	14,602	0	14,602	(Sch 4)
160		Activities - Total	6700	\$ 137,136	\$ 0	\$ 137,136	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 120,372	\$ 0	\$ 120,372	(Sch 6)
165	.20-.39	Fringe Benefits	6900	30,191	0	30,191	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	268,791	25,116	293,907	(Sch 6)
165		Administration - Total	6900	\$ 419,354	\$ 25,116	\$ 444,470	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 24,810	\$ (2,458)	\$ 22,352	(Sch 3)
166	.20-.39	Fringe Benefits	6900	6,776	(442)	6,334	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,746	0	7,746	(Sch 4)
166		Medical Records - Total	6900	\$ 39,332	\$ (2,900)	\$ 36,432	
167		CDPH Licensing Fees	6900	\$ 14,160	\$ 0	\$ 14,160	(Sch 6)
168		Professional Liability Insurance	6900	\$ 148,736	\$ (5,694)	\$ 143,042	(Sch 6)
169		Quality Assurance Fees	6900	\$ 254,119	\$ 0	\$ 254,119	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 28,518	\$ 0	\$ 28,518	(Sch 3)
170	.20-.39	Fringe Benefits	6800	8,199	0	8,199	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 36,717	\$ 0	\$ 36,717	
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	
		<b>Subtotal 155 - 174</b>		\$ 1,101,237	\$ 12,896	\$ 1,114,133	
200		<b>Total</b>		\$ 3,960,230	\$ (18,627)	\$ 3,941,603	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 66,407	
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\* For informational purposes only, this amount is included in various cost centers above.



Provider Name:  
MIRAVILLA CARE CENTER

Provider NPI:  
1063494276

OSHPD Facility Number:  
206331349

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(14,424)		(14,424)					
105	2	Skilled Nursing Care - Fringe Benefits	(2,591)		(2,591)					
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

Provider Name:  
MIRAVILLA CARE CENTER

Provider NPI:  
1063494276

OSHPD Facility Number:  
206331349

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	(3,074)		(3,074)					
155	2	Social Services - Fringe Benefits	(552)		(552)					
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	25,116	5,694		19,422				
166	1	Medical Records - Salaries and Wages	(2,458)		(2,458)					
166	2	Medical Records - Fringe Benefits	(442)		(442)					
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	(5,694)	(5,694)						
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							



Provider Name							Fiscal Period			Provider NPI		Adjustments
MIRAVILLA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1063494276		6
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>MEMORANDUM ADJUSTMENT</b>												
1	Not Reported			8	210		Group Health Insurance To include group health insurance in the audit for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$66,407	\$66,407		

Provider Name							Fiscal Period	Provider NPI		Adjustments
MIRAVILLA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1063494276		6
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>RECLASSIFICATION OF REPORTED COSTS</u></b>										
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$268,791	\$5,694	\$274,485 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify nonprofessional liability expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	148,736	(5,694)	143,042

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
MIRAVILLA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1063494276		6
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>ADJUSTMENTS TO REPORTED COSTS</b>										
3	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$97,282	(\$5,057)	\$92,225
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	22,963	(908)	22,055
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	1,051,640	(14,424)	1,037,216
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	287,411	(2,591)	284,820
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages	35,308	(3,074)	32,234
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	10,135	(552)	9,583
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	24,810	(2,458)	22,352
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	6,776	(442)	6,334
							To adjust various cost centers to agree with the Unified Care Services Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			
4	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	\$29,780	(\$8,543)	\$21,237
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 274,485	19,422	293,907
							To adjust reported home office costs to agree with the Unified Care Services Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
MIRAVILLA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1063494276		6
Report References											
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
<b>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>											
5	4.1	70	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days to agree with the following Paid Claims Summary Report: Report Date: August 1,2012 Payment Period: January 1, 2011 through June 30, 2012 Services Period: January 1, 2011 through December 31, 2011 42 CFR, 413.20 413.24, 413.50 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2304, 2404 and 2408 CCR, Title 22, Section 51541	16,640	(612)	16,028	
6	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To adjust Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	160	160	