

**REPORT
ON THE
RATE SETTING AUDIT**

**SAN MIGUEL VILLA
CONCORD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1396813465**

**FISCAL PERIOD ENDED
SEPTEMBER 30, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Diana Dong
Auditor: Laurie Plancarte**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 3, 2013

Velda Pierce, Administrator
San Miguel Villa
1050 San Miguel Road
Concord, CA 94518

SAN MIGUEL VILLA
NATIONAL PROVIDER IDENTIFIER (NPI) 1396813465
FISCAL PERIOD ENDED SEPTEMBER 30, 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.

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

John Melton, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SAN MIGUEL VILLA

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1396813465

OSHPD Facility No.:
206073625

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 7,608,797	\$ 116.10
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 2,080,663	\$ 31.75
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,854,641	\$ 28.30
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 69,249	\$ 1.06
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 110,119	\$ 1.68
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 50,268	\$ 0.77
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 857,566	\$ 13.09
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 767,130	\$ 11.71
11	Cost of Routine Service/Audited Total Costs	\$ 13,770,771	\$ 13,398,434	\$ 204.45
12	Total Patient Days (Adj)	65,534	65,534	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 210.13	\$ 204.45	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 7)	56,146	52,566	
16	Medi-Cal Managed Care Days (Adj 8)		87	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SAN MIGUEL VILLA

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1396813465

OSHPD Facility No.:
206073625

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
SAN MIGUEL VILLA

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1396813465

OSHPD Facility No.:
206073625

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 120,074	\$ 120,074		
160	Activities	260,635		\$ 260,635	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	7,228,088	120,074	260,635	7,608,797 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 7,608,797	\$ 120,074	\$ 260,635	\$ 7,608,797

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR**

Provider Name:
SAN MIGUEL VILLA

Provider NPI:
1396813465

OSHPD Facility Number:
206073625

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
	GENERAL SERVICES												
005	Plant Operations and Maintenance	\$ 265,885	\$ 265,885										
010	Housekeeping	526,592	3,337	\$ 529,929									
060	Laundry and Linen	208,724	3,125	6,308	\$ 218,158								
065	Dietary	753,898	21,099	42,587	0	\$ 817,584							
155	Social Services	N/A	2,548	5,144	0	0	\$ 7,692						
160	Activities	N/A	17,320	34,959	0	0	0	\$ 52,278					
165	Administration	N/A	3,933	7,939	0	0	0	0		\$ 11,872	\$ 11,872		
166	Medical Records	300,179	3,347	6,755	0	0	0	0		310,281		\$ 310,281	
170	Inservice Education - Nursing	79,447	17,426	35,172	0	0	0	0	\$ 132,045				
	ANCILLARY SERVICES												
075	Patient Supplies		3,953	7,978	0	0	0	0	0	11,930	65	1,707	\$ 13,702
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		3,866	7,803	0	0	0	0	0	11,669	333	8,708	20,710
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	180	4,699	4,878
083	Speech Pathology		0	0	0	0	0	0	0	0	197	5,141	5,338
085	Pharmacy		0	0	0	0	0	0	0	0	119	3,101	3,219
090	Laboratory		0	0	0	0	0	0	0	0	11	279	290
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	7	181	188
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES												
105	Skilled Nursing Care		184,181	371,752	218,158	817,584	7,692	52,278	132,045	1,783,690	10,944	286,029	2,080,663 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
	NONREIMBURSABLE												
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		1,750	3,533	0	0	0	0	0	5,283	17	436	5,736
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,134,725	\$ 265,885	\$ 529,929	\$ 218,158	\$ 817,584	\$ 7,692	\$ 52,278	\$ 132,045	\$ 1,812,572	\$ 11,872	\$ 310,281	\$ 2,134,725

(To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SAN MIGUEL VILLA

Provider NPI:
1396813465

OSHPD Facility Number:
206073625

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 443,672	\$ 443,672										
010	Housekeeping	71,241	5,568	\$ 76,809									
060	Laundry and Linen	63,066	5,215	914	\$ 69,196								
065	Dietary	582,542	35,207	6,173	0	\$ 623,922							
155	Social Services	17,777	4,252	746	0	0	\$ 22,775						
160	Activities	10,221	28,901	5,067	0	0	0	\$ 44,189					
165	Administration	N/A	6,563	1,151	0	0	0	0		\$ 7,714	\$ 7,714		
166	Medical Records	13,250	5,584	979	0	0	0	0		19,813		\$ 19,813	
170	Inservice Education - Nursing	2,788	29,077	5,098	0	0	0	0	\$ 36,963				
ANCILLARY SERVICES													
075	Patient Supplies	45,504	6,595	1,156	0	0	0	0	0	53,256	42	109	\$ 53,407
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	324,959	6,451	1,131	0	0	0	0	0	332,541	216	556	333,314
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	187,206	0	0	0	0	0	0	0	187,206	117	300	187,623
083	Speech Pathology	204,846	0	0	0	0	0	0	0	204,846	128	328	205,302
085	Pharmacy	123,544	0	0	0	0	0	0	0	123,544	77	198	123,819
090	Laboratory	11,127	0	0	0	0	0	0	0	11,127	7	18	11,152
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	7,218	0	0	0	0	0	0	0	7,218	5	12	7,234
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	671,002	307,335	53,883	69,196	623,922	22,775	44,189	36,963	1,829,265	7,111	18,265	1,854,641 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	7,408	2,921	512	0	0	0	0	0	10,841	11	28	10,879
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,787,371	\$ 443,672	\$ 76,809	\$ 69,196	\$ 623,922	\$ 22,775	\$ 44,189	\$ 36,963	\$ 2,759,844	\$ 7,714	\$ 19,813	\$ 2,787,371

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SAN MIGUEL VILLA

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1396813465

OSHPD Facility Number:
206073625

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 72,030	39%							
	Property Tax (line 40)	114,542	61%	\$ 186,572						
005	Plant Operations and Maintenance			4,729	\$ 4,729					
010	Housekeeping			2,282	59	\$ 2,342				
060	Laundry and Linen			2,138	56	28	\$ 2,221			
065	Dietary			14,430	375	188	0	\$ 14,994		
155	Social Services			1,743	45	23	0	0	\$ 1,811	
160	Activities			11,845	308	154	0	0	0	\$ 12,308
165	Administration			2,690	70	35	0	0	0	0
166	Medical Records			2,289	60	30	0	0	0	0
170	Inservice Education - Nursing			11,918	310	155	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,703	70	35	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,644	69	34	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
ROUTINE SERVICES										
105	Skilled Nursing Care			125,964	3,276	1,643	2,221	14,994	1,811	12,308
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,197	31	16	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 186,572	100%	\$ 186,572	\$ 4,729	\$ 2,342	\$ 2,221	\$ 14,994	\$ 1,811	\$ 12,308

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SAN MIGUEL VILLA

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1396813465

OSHPD Facility Number:
206073625

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 39% Of Total	Property Tax 61% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 72,030	39%							
	Property Tax (line 40)	114,542	61%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 2,795	\$ 2,795				
166	Medical Records				2,378		\$ 2,378			
170	Inservice Education - Nursing			\$ 12,383						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,809	15	13	\$ 2,837	\$ 1,095	\$ 1,742
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,747	78	67	2,892	1,117	1,776
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	42	36	78	30	48
083	Speech Pathology			0	0	46	39	86	33	53
085	Pharmacy			0	0	28	24	52	20	32
090	Laboratory			0	0	3	2	5	2	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	2	1	3	1	2
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			12,383	174,599	2,577	2,192	179,368	69,249	110,119
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,244	4	3	1,251	483	768
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 186,572	100%	\$ 12,383	\$ 181,399	\$ 2,795	\$ 2,378	\$ 186,572	\$ 72,030	\$ 114,542

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SAN MIGUEL VILLA

Provider NPI:
1396813465

OSHPD Facility Number:
206073625

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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. 46% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 0% of Total	Quality Assur. Fees 51% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ -												
055	Interest - Other	54,713												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	777,460												
	Total Costs Allocable as Administration	832,173	46%											
167	CDPH Licensing Fees	54,530	3%											
168	Professional Liability Insurance	0	0%											
169	Quality Assurance Fees	930,276	51%											
174	Caregiver Training	0	0%											
	Total	1,816,979	100%						\$ 1,816,979					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 11,930	\$ 53,256	\$ 2,809	\$ 67,995	9,993	\$ 4,577	\$ 300	\$ -	\$ 5,117	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	11,669	332,541	2,747	346,957	50,994	23,355	1,530	0	26,108	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	187,206	0	187,206	27,514	12,602	826	0	14,087	0
083	Speech Pathology			0	0	204,846	0	204,846	30,107	13,789	904	0	15,414	0
085	Pharmacy			0	0	123,544	0	123,544	18,158	8,316	545	0	9,297	0
090	Laboratory			0	0	11,127	0	11,127	1,635	749	49	0	837	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	7,218	0	7,218	1,061	486	32	0	543	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			7,608,797	1,783,690	1,829,265	174,599	11,396,351	1,674,964	767,130	50,268	0	857,566	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	5,283	10,841	1,244	17,367	2,553	1,169	77	0	1,307	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,816,979		\$ 7,608,797	\$ 1,812,572	\$ 2,759,844	\$ 181,399	\$ 12,362,612	\$ 1,816,979					
	Total Administrative Costs							\$ 1,816,979		\$ 832,173	\$ 54,530	\$ -	\$ 930,276	\$ -
	Unit Cost Multiplier							0.14697372						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 322,153	\$ 27,527	\$ 5,173	\$ 354,853							
	TOTAL FACILITY COSTS							\$ 14,534,444						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SAN MIGUEL VILLA

Provider NPI:
1396813465

OSHPD Facility Number:
206073625

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	719									
010	Housekeeping	347	347								
060	Laundry and Linen	325	325	325							
065	Dietary	2,194	2,194	2,194							
155	Social Services	265	265	265							
160	Activities	1,801	1,801	1,801							
165	Administration	409	409	409							
166	Medical Records	348	348	348							
170	Inservice Education - Nursing	1,812	1,812	1,812							
	ANCILLARY SERVICES										
075	Patient Supplies	411	411	411						67,995	67,995
077	Specialized Support Surfaces									0	0
080	Physical Therapy	402	402	402						346,957	346,957
081	Respiratory Therapy									0	0
082	Occupational Therapy									187,206	187,206
083	Speech Pathology									204,846	204,846
085	Pharmacy									123,544	123,544
090	Laboratory									11,127	11,127
095	Home Health Services									0	0
100	Other Ancillary Services									7,218	7,218
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	19,152	19,152	19,152	324,370	194,622	7,899,090	7,899,090	7,899,090	11,396,351	11,396,351
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	182	182	182						17,367	17,367
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	28,367	27,648	27,301	324,370	194,622	7,899,090	7,899,090	7,899,090	12,362,612	12,362,612
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 120,074	\$ 260,635			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.015200992	0.032995573			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 265,885	\$ 529,929	\$ 218,158	\$ 817,584	\$ 7,692	\$ 52,278	\$ 132,045	\$ 11,872	\$ 310,281
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		9.61678964	19.41060862	0.67255882	4.20088228	0.00097382	0.00661827	0.01671644	0.00096033	0.02509830
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 443,672	\$ 76,809	\$ 69,196	\$ 623,922	\$ 22,775	\$ 44,189	\$ 36,963	\$ 7,714	\$ 19,813
	UNIT COST MULTIPLIER (INDIRECT OTHER)		16.04716435	2.81342684	0.21332334	3.20581505	0.00288325	0.00559418	0.00467945	0.00062398	0.00160269
	TOTAL CAPITAL COSTS - SCH. 5	\$ 186,572	\$ 4,729	\$ 2,342	\$ 2,221	\$ 14,994	\$ 1,811	\$ 12,308	\$ 12,383	\$ 2,795	\$ 2,378
	UNIT COST MULTIPLIER (CAPITAL COSTS)	6.57707900	0.17104021	0.08576966	0.00684716	0.07703935	0.00022926	0.00155813	0.00156765	0.00022609	0.00019237

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN MIGUEL VILLA

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1396813465

OSHPD Facility Number:
206073625

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	\$ 201,490	\$ 0	\$ 201,490	(Sch 3)
005	.20-.39	Fringe Benefits	6200	64,395	0	64,395	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	443,672	0	443,672	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 709,557	\$ 0	\$ 709,557	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 350,602	\$ 0	\$ 350,602	(Sch 3)
010	.20-.39	Fringe Benefits	6300	175,990	0	175,990	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	71,241	0	71,241	(Sch 4)
010		Housekeeping - Total	6300	\$ 597,833	\$ 0	\$ 597,833	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	13,366	0	13,366	(Sch 5)
025		Depreciation: Equipment	7140	18,099	0	18,099	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	40,565	0	40,565	(Sch 5)
040		Property Taxes	7300	114,542	0	114,542	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 54,713	\$ 0	\$ 54,713	(Sch 6)
057		Subtotal 005 - 055		\$ 1,548,675	\$ 0	\$ 1,548,675	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 142,227	\$ 0	\$ 142,227	(Sch 3)
060	.20-.39	Fringe Benefits	6400	66,497	0	66,497	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	63,066	0	63,066	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 271,790	\$ 0	\$ 271,790	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 517,849	\$ 0	\$ 517,849	(Sch 3)
065	.20-.39	Fringe Benefits	6500	236,049	0	236,049	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	582,542	0	582,542	(Sch 4)
065		Dietary - Total	6500	\$ 1,336,440	\$ 0	\$ 1,336,440	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	45,504	0	45,504	(Sch 4)
075		Patient Supplies - Total	8100	\$ 45,504	\$ 0	\$ 45,504	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN MIGUEL VILLA

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1396813465

OSHPD Facility Number:
206073625

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	324,959	0	324,959	(Sch 4)
080		Physical Therapy - Total	8200	\$ 324,959	\$ 0	\$ 324,959	
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	187,206	0	187,206	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 187,206	\$ 0	\$ 187,206	
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	204,846	0	204,846	(Sch 4)
083		Speech Pathology - Total	8280	\$ 204,846	\$ 0	\$ 204,846	
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	123,544	0	123,544	(Sch 4)
085		Pharmacy - Total	8300	\$ 123,544	\$ 0	\$ 123,544	
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	11,127	0	11,127	(Sch 4)
090		Laboratory - Total	8400	\$ 11,127	\$ 0	\$ 11,127	
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	7,218	0	7,218	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 7,218	\$ 0	\$ 7,218	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN MIGUEL VILLA

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1396813465

OSHPD Facility Number:
206073625

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		\$ 904,404	\$ 0	\$ 904,404	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 4,664,507	\$ 0	\$ 4,664,507	(Sch 2)
105	.20-.39	Fringe Benefits	6110	2,375,940	0	2,375,940	(Sch 2)
105	.49	Agency Staff	6110	187,641	0	187,641	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	671,002	0	671,002	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 7,899,090	\$ 0	\$ 7,899,090	
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:
SAN MIGUEL VILLA

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1396813465

OSHPD Facility Number:
206073625

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	7,408	0	7,408 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 7,408	\$ 0	\$ 7,408
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 7,906,498	\$ 0	\$ 7,906,498
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 92,197	\$ 0	\$ 92,197 (Sch 2)
155	.20-.39	Fringe Benefits	6600	27,877	0	27,877 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	17,777	0	17,777 (Sch 4)
155		Social Services - Total	6600	\$ 137,851	\$ 0	\$ 137,851

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN MIGUEL VILLA

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1396813465

OSHPD Facility Number:
206073625

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	\$ 176,027	\$ 0	\$ 176,027	(Sch 2)
160	.20-.39	Fringe Benefits	6700	84,608	0	84,608	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,221	0	10,221	(Sch 4)
160		Activities - Total	6700	\$ 270,856	\$ 0	\$ 270,856	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 224,795	\$ (58,767)	\$ 166,028	(Sch 6)
165	.20-.39	Fringe Benefits	6900	109,422	(28,606)	80,816	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	678,385	(147,769)	530,616	(Sch 6)
165		Administration - Total	6900	\$ 1,012,602	\$ (235,142)	\$ 777,460	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 201,901	\$ 0	\$ 201,901	(Sch 3)
166	.20-.39	Fringe Benefits	6900	98,278	0	98,278	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	13,250	0	13,250	(Sch 4)
166		Medical Records - Total	6900	\$ 313,429	\$ 0	\$ 313,429	
167		CDPH Licensing Fees	6900	\$ 54,530	\$ 0	\$ 54,530	(Sch 6)
168		Professional Liability Insurance	6900	\$ 187,676	\$ (187,676)	\$ 0	(Sch 6)
169		Quality Assurance Fees	6900	\$ 930,276	\$ 0	\$ 930,276	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 60,000	\$ 0	\$ 60,000	(Sch 3)
170	.20-.39	Fringe Benefits	6800	19,447	0	19,447	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,788	0	2,788	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 82,235	\$ 0	\$ 82,235	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,989,455	\$ (422,818)	\$ 2,566,637	
200		Total		\$ 14,957,262	\$ (422,818)	\$ 14,534,444	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 1,261,938	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI		Adjustments
SAN MIGUEL VILLA							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1396813465		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>MEMORANDUM ADJUSTMENT</u>										
1	N/A			8	210	N/A	Group Health Insurance To include Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$1,261,938	\$1,261,938

Provider Name							Fiscal Period	Provider NPI		Adjustments
SAN MIGUEL VILLA							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1396813465		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
2	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$224,795	(\$58,767)	\$166,028
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To adjust Administrator compensation based on the federal guidelines. 42 CFR 413.5, 413.9, 413.17, and 413.20 CMS Pub. 15-1, Section 2102.1	109,422	(28,606)	80,816
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To revise the provider's adjustment of revenue offset to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$678,385	(\$19,440)	\$658,945 *
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate professional accounting fees for G Jarvis due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 900, 901, 902, 2300, and 2304	* \$658,945	(\$56,500)	\$602,445 *
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate consulting fees for M Callaway due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 900, 901, 902, 2300, and 2304	* \$602,445	(\$71,829)	\$530,616
6	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To eliminate reported liability insurance expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$187,676	(\$187,676)	\$0

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments			
SAN MIGUEL VILLA							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1396813465		8			
Report References							Explanation of Audit Adjustments							
Cost Report			Audit Report									As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.								
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>														
7	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: October 1, 2010 through September 30, 2011 Payment Period: October 1, 2010 through March 27, 2013 Report Date: March 27, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51511			56,146	(3,580)	52,566		
8	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include 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	87	87		