

**REPORT
ON THE
RATE SETTING AUDIT**

**VILLA MARIA ELENA HEALTHCARE CENTER
COMPTON, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1184793291**

**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: Allen Dervi
Auditor: Tina Ho**



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



EDMUND G. BROWN JR.
GOVERNOR

July 3, 2013

Gretta Bernabe
Finance Officer
JPH Consulting, Inc.
1101 Crenshaw Boulevard
Los Angeles, CA 90019

VILLA MARIA ELENA HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1184793291
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs, patient days, and use of share of cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$244,769, which resulted from Medi-Cal overpayments

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

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

VILLA MARIA ELENA HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1184793291

OSHPD Facility No.:

206190204

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,358,950	\$ 72.20
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 560,827	\$ 17.16
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 495,121	\$ 15.15
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 255,479	\$ 7.82
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 43,921	\$ 1.34
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 20,995	\$ 0.64
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 86,076	\$ 2.63
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 402,606	\$ 12.32
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 369,099	\$ 11.30
11	Cost of Routine Service/Audited Total Costs	\$ 4,840,636	\$ 4,593,075	\$ 140.57
12	Total Patient Days (Adj)	32,674	32,674	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 148.15	\$ 140.57	
14	Overpayments (Adjs 31-33)	\$ 0	\$ 244,769	
15	Medi-Cal Days (Adj 30)	30,152	29,530	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
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	
MENTALLY DISORDERED CARE				
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	
DEVELOPMENTALLY DISABLED CARE				
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	
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:

VILLA MARIA ELENA HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1184793291

OSHPD Facility No.:

206190204

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	\$ 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	
HOSPICE INPATIENT CARE				
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	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 16,470	
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:
VILLA MARIA ELENA HEALTHCARE CENTER

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

Provider NPI:
1184793291

OSHPD Facility No.:
206190204

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	\$ 29,494	\$ 29,494		
160	Activities	110,131		\$ 110,131	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,219,325	29,494	110,131	2,358,950 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,358,950	\$ 29,494	\$ 110,131	\$ 2,358,950

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
VILLA MARIA ELENA HEALTHCARE CENTER

Provider NPI:
1184793291

OSHPD Facility Number:
206190204

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 83,953	\$ 83,953										
010	Housekeeping	94,209	3,817	\$ 98,026									
060	Laundry and Linen	60,425	1,400	1,712	\$ 63,537								
065	Dietary	237,713	13,603	16,640	0	\$ 267,956							
155	Social Services	N/A	573	700	0	0	\$ 1,273						
160	Activities	N/A	604	739	0	0	0	\$ 1,344					
165	Administration	N/A	1,336	1,634	0	0	0	0		\$ 2,971	\$ 2,971		
166	Medical Records	42,427	1,540	1,883	0	0	0	0		45,850		\$ 45,850	
170	Inservice Education - Nursing	64,552	573	700	0	0	0	0	\$ 65,825				
ANCILLARY SERVICES													
075	Patient Supplies		4,581	5,604	0	0	0	0	0	10,185	53	816	\$ 11,053
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	20	305	324
080	Physical Therapy		0	0	0	0	0	0	0	0	103	1,585	1,688
081	Respiratory Therapy		382	467	0	0	0	0	0	849	2	37	888
082	Occupational Therapy		0	0	0	0	0	0	0	0	4	56	59
083	Speech Pathology		0	0	0	0	0	0	0	0	9	137	146
085	Pharmacy		687	841	0	0	0	0	0	1,528	36	549	2,112
090	Laboratory		254	311	0	0	0	0	0	566	11	162	739
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	30	456	485
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		52,491	64,209	63,537	267,956	1,273	1,344	65,825	516,635	2,689	41,503	560,827 *
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		1,540	1,883	0	0	0	0	0	3,423	10	149	3,582 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		573	700	0	0	0	0	0	1,273	6	95	1,375
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 583,279	\$ 83,953	\$ 98,026	\$ 63,537	\$ 267,956	\$ 1,273	\$ 1,344	\$ 65,825	\$ 534,458	\$ 2,971	\$ 45,850	\$ 583,279

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR**

Provider Name:
VILLA MARIA ELENA HEALTHCARE CENTER

Provider NPI:
1184793291

OSHPD Facility Number:
206190204

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
	GENERAL SERVICES												
005	Plant Operations and Maintenance	\$ 113,247	\$ 113,247										
010	Housekeeping	55,429	5,150	\$ 60,579									
060	Laundry and Linen	31,520	1,888	1,058	\$ 34,466								
065	Dietary	212,600	18,350	10,283	0	\$ 241,233							
155	Social Services	0	772	433	0	0	\$ 1,205						
160	Activities	3,753	815	457	0	0	0	\$ 5,025					
165	Administration	N/A	1,802	1,010	0	0	0	0		\$ 2,812	\$ 2,812		
166	Medical Records	6,482	2,077	1,164	0	0	0	0		9,723		\$ 9,723	
170	Inservice Education - Nursing	0	772	433	0	0	0	0	\$ 1,205				
	ANCILLARY SERVICES												
075	Patient Supplies	32,782	6,179	3,463	0	0	0	0	0	42,424	50	173	\$ 42,647
077	Specialized Support Surfaces	26,764	0	0	0	0	0	0	0	26,764	19	65	26,847
080	Physical Therapy	139,338	0	0	0	0	0	0	0	139,338	97	336	139,771
081	Respiratory Therapy	0	515	289	0	0	0	0	0	804	2	8	814
082	Occupational Therapy	4,909	0	0	0	0	0	0	0	4,909	3	12	4,924
083	Speech Pathology	12,073	0	0	0	0	0	0	0	12,073	8	29	12,111
085	Pharmacy	42,419	927	519	0	0	0	0	0	43,865	34	116	44,015
090	Laboratory	12,097	343	192	0	0	0	0	0	12,633	10	34	12,677
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	40,069	0	0	0	0	0	0	0	40,069	28	97	40,194
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	90,153	70,806	39,680	34,466	241,233	1,205	5,025	1,205	483,774	2,546	8,801	495,121 *
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		2,077	1,164	0	0	0	0	0	3,241	9	32	3,282 *
	NONREIMBURSABLE												
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	3,528	772	433	0	0	0	0	0	4,733	6	20	4,759
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 827,163	\$ 113,247	\$ 60,579	\$ 34,466	\$ 241,233	\$ 1,205	\$ 5,025	\$ 1,205	\$ 814,628	\$ 2,812	\$ 9,723	\$ 827,163

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VILLA MARIA ELENA HEALTHCARE CENTER

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

Provider NPI:
1184793291

OSHPD Facility Number:
206190204

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)	\$ 284,955	85%							
	Property Tax (line 40)	48,989	15%	\$ 333,944						
005	Plant Operations and Maintenance			14,987	\$ 14,987					
010	Housekeeping			14,504	681	\$ 15,185				
060	Laundry and Linen			5,318	250	265	\$ 5,833			
065	Dietary			51,681	2,428	2,578	0	\$ 56,687		
155	Social Services			2,176	102	109	0	0	\$ 2,386	
160	Activities			2,296	108	115	0	0	0	\$ 2,519
165	Administration			5,076	239	253	0	0	0	0
166	Medical Records			5,850	275	292	0	0	0	0
170	Inservice Education - Nursing			2,176	102	109	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			17,404	818	868	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			1,450	68	72	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			2,611	123	130	0	0	0	0
090	Laboratory			967	45	48	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			199,424	9,370	9,947	5,833	56,687	2,386	2,519
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			5,850	275	292	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,176	102	109	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 333,944	100%	\$ 333,944	\$ 14,987	\$ 15,185	\$ 5,833	\$ 56,687	\$ 2,386	\$ 2,519

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VILLA MARIA ELENA HEALTHCARE CENTER

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

Provider NPI:
1184793291

OSHPD Facility Number:
206190204

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 85% Of Total	Property Tax 15% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 284,955	85%							
	Property Tax (line 40)	48,989	15%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 5,568	\$ 5,568				
166	Medical Records				6,416		\$ 6,416			
170	Inservice Education - Nursing			\$ 2,386						
	ANCILLARY SERVICES									
075	Patient Supplies			0	19,090	99	114	\$ 19,303	\$ 16,472	\$ 2,832
077	Specialized Support Surfaces			0	0	37	43	80	68	12
080	Physical Therapy			0	0	193	222	414	354	61
081	Respiratory Therapy			0	1,591	4	5	1,600	1,366	235
082	Occupational Therapy			0	0	7	8	15	12	2
083	Speech Pathology			0	0	17	19	36	31	5
085	Pharmacy			0	2,864	67	77	3,007	2,566	441
090	Laboratory			0	1,061	20	23	1,103	941	162
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	55	64	119	102	17
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			2,386	288,552	5,040	5,808	299,400	255,479	43,921 *
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	6,416	18	21	6,455	5,508	947 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,386	12	13	2,411	2,057	354
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 333,944	100%	\$ 2,386	\$ 321,960	\$ 5,568	\$ 6,416	\$ 333,944	\$ 284,955	\$ 48,989

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
VILLA MARIA ELENA HEALTHCARE CENTER

Provider NPI:
1184793291

OSHPD Facility Number:
206190204

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. 42% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 46% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 5,659												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	402,100												
	Total Costs Allocable as Administration	407,759	42%											
167	CDPH Licensing Fees	23,194	2%											
168	Professional Liability Insurance	95,092	10%											
169	Quality Assurance Fees	444,775	46%											
174	Caregiver Training	0	0%											
	Total	970,820	100%						\$ 970,820					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 10,185	\$ 42,424	\$ 19,090	\$ 71,699	17,272	\$ 7,255	\$ 413	\$ 1,692	\$ 7,913	\$ -
077	Specialized Support Surfaces			0	0	26,764	0	26,764	6,447	2,708	154	632	2,954	0
080	Physical Therapy			0	0	139,338	0	139,338	33,566	14,098	802	3,288	15,378	0
081	Respiratory Therapy			0	849	804	1,591	3,243	781	328	19	77	358	0
082	Occupational Therapy			0	0	4,909	0	4,909	1,183	497	28	116	542	0
083	Speech Pathology			0	0	12,073	0	12,073	2,908	1,222	69	285	1,332	0
085	Pharmacy			0	1,528	43,865	2,864	48,257	11,625	4,883	278	1,139	5,326	0
090	Laboratory			0	566	12,633	1,061	14,259	3,435	1,443	82	336	1,574	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	40,069	0	40,069	9,653	4,054	231	945	4,422	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			2,358,950	516,635	483,774	288,552	3,647,911	878,776	369,099	20,995	86,076	402,606	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	3,423	3,241	6,416	13,081	3,151	1,324	75	309	1,444	0
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,273	4,733	2,386	8,393	2,022	849	48	198	926	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 970,820		\$ 2,358,950	\$ 534,458	\$ 814,628	\$ 321,960	\$ 4,029,996	\$ 970,820					
	Total Administrative Costs							\$ 970,820		\$ 407,759	\$ 23,194	\$ 95,092	\$ 444,775	\$ -
	Unit Cost Multiplier							0.24089853						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 48,821	\$ 12,535	\$ 11,984	\$ 73,340							
	TOTAL FACILITY COSTS							\$ 5,074,156						

(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
VILLA MARIA ELENA HEALTHCARE CENTER

Provider NPI:
1184793291

OSHPD Facility Number:
206190204

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 27)	Plant Ops (SQ FT) 5 (Adj 27)	Hskpng (SQ FT) 10 (Adj 27)	Laundry (LBS) 60 (Adj 28)	Dietary (MEALS) 65 (Adj 29)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	620									
010	Housekeeping	600	600								
060	Laundry and Linen		220	220							
065	Dietary	2,138	2,138	2,138							
155	Social Services	90	90	90							
160	Activities	95	95	95							
165	Administration	210	210	210							
166	Medical Records	242	242	242							
170	Inservice Education - Nursing	90	90	90							
	ANCILLARY SERVICES										
075	Patient Supplies	720	720	720						71,699	71,699
077	Specialized Support Surfaces									26,764	26,764
080	Physical Therapy									139,338	139,338
081	Respiratory Therapy	60	60	60						3,243	3,243
082	Occupational Therapy									4,909	4,909
083	Speech Pathology									12,073	12,073
085	Pharmacy	108	108	108						48,257	48,257
090	Laboratory	40	40	40						14,259	14,259
095	Home Health Services									0	0
100	Other Ancillary Services									40,069	40,069
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,250	8,250	8,250	987,508	95,604	2,309,478	2,309,478	2,309,478	3,647,911	3,647,911
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	242	242	242			0	0	0	13,081	13,081
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	90	90	90						8,393	8,393
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	13,815	13,195	12,595	987,508	95,604	2,309,478	2,309,478	2,309,478	4,029,996	4,029,996
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 29,494 0.012770851	\$ 110,131 0.047686533			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 83,953 6.36248579	\$ 98,026 7.78296876	\$ 63,537 0.06434075	\$ 267,956 2.80276957	\$ 1,273 0.00055125	\$ 1,344 0.00058187	\$ 65,825 0.02850215	\$ 2,971 0.00073711	\$ 45,850 0.01137723
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 113,247 8.58256916	\$ 60,579 4.80972938	\$ 34,466 0.03490231	\$ 241,233 2.52324939	\$ 1,205 0.00052190	\$ 5,025 0.00217593	\$ 1,205 0.00052190	\$ 2,812 0.00069786	\$ 9,723 0.00241264
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 333,944 24.17256605	\$ 14,987 1.13580833	\$ 15,185 1.20563911	\$ 5,833 0.00590687	\$ 56,687 0.59293503	\$ 2,386 0.00103325	\$ 2,519 0.00109065	\$ 2,386 0.00103325	\$ 5,568 0.00138163	\$ 6,416 0.00159216

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VILLA MARIA ELENA HEALTHCARE CENTER

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

Provider NPI:
1184793291

OSHPD Facility Number:
206190204

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 69,744	\$ 0	\$ 69,744	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,209	0	14,209	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	113,992	(745)	113,247	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 197,945	\$ (745)	\$ 197,200	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 43,270	\$ 0	\$ 43,270	(Sch 3)
010	.20-.39	Fringe Benefits	6300	7,852	0	7,852	(Sch 3)
010	.79	Agency Staff	6300		43,087	43,087	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	98,516	(43,087)	55,429	(Sch 4)
010		Housekeeping - Total	6300	\$ 149,638	\$ 0	\$ 149,638	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	388	0	388	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	2,118	(2,118)	0	(Sch 5)
035		Leases and Rentals	7200	276,000	8,567	284,567	(Sch 5)
040		Property Taxes	7300	74,280	(25,291)	48,989	(Sch 5)
045		Property Insurance	7400	5,659	0	5,659	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 706,028	\$ (19,587)	\$ 686,441	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 35,809	\$ 0	\$ 35,809	(Sch 3)
060	.20-.39	Fringe Benefits	6400	4,584	0	4,584	(Sch 3)
060	.79	Agency Staff	6400		20,032	20,032	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	54,092	(22,572)	31,520	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 94,485	\$ (2,540)	\$ 91,945	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 193,743	\$ 0	\$ 193,743	(Sch 3)
065	.20-.39	Fringe Benefits	6500	43,970	0	43,970	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	212,600	0	212,600	(Sch 4)
065		Dietary - Total	6500	\$ 450,313	\$ 0	\$ 450,313	
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	16,611	16,171	32,782	(Sch 4)
075		Patient Supplies - Total	8100	\$ 16,611	\$ 16,171	\$ 32,782	
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	26,764	0	26,764	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 26,764	\$ 0	\$ 26,764	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VILLA MARIA ELENA HEALTHCARE CENTER

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

Provider NPI:
1184793291

OSHPD Facility Number:
206190204

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	139,338	0	139,338	(Sch 4)
080		Physical Therapy - Total	8200	\$ 139,338	\$ 0	\$ 139,338	
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	4,909	0	4,909	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 4,909	\$ 0	\$ 4,909	
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	12,073	0	12,073	(Sch 4)
083		Speech Pathology - Total	8280	\$ 12,073	\$ 0	\$ 12,073	
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	42,419	0	42,419	(Sch 4)
085		Pharmacy - Total	8300	\$ 42,419	\$ 0	\$ 42,419	
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	8,349	3,748	12,097	(Sch 4)
090		Laboratory - Total	8400	\$ 8,349	\$ 3,748	\$ 12,097	
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	37,322	2,747	40,069	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 37,322	\$ 2,747	\$ 40,069	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VILLA MARIA ELENA HEALTHCARE CENTER

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

Provider NPI:
1184793291

OSHPD Facility Number:
206190204

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		\$ 287,785	\$ 22,666	\$ 310,451	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,807,881	\$ (100,362)	\$ 1,707,519	(Sch 2)
105	.20-.39	Fringe Benefits	6110	411,444	0	411,444	(Sch 2)
105	.49	Agency Staff	6110		100,362	100,362	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	123,353	(33,200)	90,153	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,342,678	\$ (33,200)	\$ 2,309,478	
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)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VILLA MARIA ELENA HEALTHCARE CENTER

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

Provider NPI:
1184793291

OSHPD Facility Number:
206190204

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	3,528	0	3,528 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,528	\$ 0	\$ 3,528
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		\$ 2,346,206	\$ (33,200)	\$ 2,313,006
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 24,087	\$ 0	\$ 24,087 (Sch 2)
155	.20-.39	Fringe Benefits	6600	5,407	0	5,407 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 29,494	\$ 0	\$ 29,494

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VILLA MARIA ELENA HEALTHCARE CENTER

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

Provider NPI:
1184793291

OSHPD Facility Number:
206190204

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	\$ 91,898	\$ 0	\$ 91,898	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,233	0	18,233	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,753	0	3,753	(Sch 4)
160		Activities - Total	6700	\$ 113,884	\$ 0	\$ 113,884	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 180,759	\$ (34,703)	\$ 146,056	(Sch 6)
165	.20-.39	Fringe Benefits	6900	57,648	(2,680)	54,968	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	287,214	(86,138)	201,076	(Sch 6)
165		Administration - Total	6900	\$ 525,621	\$ (123,521)	\$ 402,100	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 36,826	\$ 0	\$ 36,826	(Sch 3)
166	.20-.39	Fringe Benefits	6900	5,601	0	5,601	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,482	0	6,482	(Sch 4)
166		Medical Records - Total	6900	\$ 48,909	\$ 0	\$ 48,909	
167		CDPH Licensing Fees	6900	\$	\$ 23,194	\$ 23,194	(Sch 6)
168		Professional Liability Insurance	6900	\$ 107,941	\$ (12,849)	\$ 95,092	(Sch 6)
169		Quality Assurance Fees	6900	\$ 444,775	\$ 0	\$ 444,775	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 56,002	\$ 0	\$ 56,002	(Sch 3)
170	.20-.39	Fringe Benefits	6800	8,550	0	8,550	(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	\$ 64,552	\$ 0	\$ 64,552	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,335,176	\$ (113,176)	\$ 1,222,000	
200		Total		\$ 5,219,993	\$ (145,837)	\$ 5,074,156	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 57,964	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
VILLA MARIA ELENA HEALTHCARE CENTER

Provider NPI:
1184793291

OSHPD Facility Number:
206190204

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

Line No.	Sub No.		AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>(25,291)</u>	<u>(4,022)</u>	<u>(37,383)</u>	<u>(3,500)</u>	<u>(805)</u>	<u>(1,948)</u>

Provider Name:
VILLA MARIA ELENA HEALTHCARE CENTER

Provider NPI:
1184793291

OSHPD Facility Number:
206190204

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

Line No.	Sub No.		AUDIT ADJ 19	AUDIT ADJ 20	AUDIT ADJ 21	AUDIT ADJ 22	AUDIT ADJ 23	AUDIT ADJ 24	AUDIT ADJ 25	AUDIT ADJ 26	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>(1,824)</u>	<u>(43,851)</u>	<u>(572)</u>	<u>(27,153)</u>	<u>25,680</u>	<u>(15,018)</u>	<u>(8,801)</u>	<u>(1,349)</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
VILLA MARIA ELENA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1184793291		33
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purpose 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$57,964	\$57,964

Provider Name							Fiscal Period	Provider NPI		Adjustments	
VILLA MARIA ELENA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1184793291		33	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$1,807,881	(\$100,362)	\$1,707,519	
	10.5	105	3	8A-1	105	3	Skilled Nursing Care - Agency Staff	0	100,362	100,362	
							To reclassify contract labor costs to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52502				
3	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	\$0	\$43,087	\$43,087	
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	98,516	(43,087)	55,429	
							To reclassify the labor portion of agency costs to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52502(c)(1)				
4	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	\$0	\$20,032	\$20,032	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	54,092	(20,032)	34,060 *	
							To reclassify the labor portion of agency costs to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52502(c)(1)				
5	10.5	035	4	8A-1	035	4	Leases and Rentals	\$276,000	\$8,567	\$284,567	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	* 34,060	(2,540)	31,520	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	123,353	(1,431)	121,922 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	287,214	(4,596)	282,618 *	
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
VILLA MARIA ELENA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1184793291		33	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$282,618	(\$23,194)	\$259,424 *
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees		0	23,194	23,194
							To reclassify facility license fees to the facility licensing fees cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52506				
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$121,922	(\$11,000)	\$110,922 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	259,424	11,000	270,424 *
							To reclassify medical director fees to the Administration cost center. 42 CFR 483.75(i)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000(b)				
8	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor		\$16,611	\$16,171	\$32,782
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	110,922	(16,171)	94,751 *
							To reclassify oxygen expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CCR, Title 22, Section 51511(c)				
9	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor		\$37,322	\$850	\$38,172 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	94,751	(850)	93,901 *
							To reclassify x-ray expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CCR, Title 22, Section 51511(c)				

Provider Name							Fiscal Period	Provider NPI	Adjustments		
VILLA MARIA ELENA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1184793291	33		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
10	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	\$8,349	\$3,748	\$12,097	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor *	93,901	(3,748)	90,153	
							To reclassify laboratory expense to the appropriate cost center for proper cost determination.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
							CCR, Title 22, Section 51511(c)				
11	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other	\$2,118	(\$2,118)	\$0	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor *	270,424	2,118	272,542 *	
							To reverse the provider's reclassification of old capital related costs - movable equipment per the filed home office cost report for proper cost reporting.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2304				
12	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor *	\$38,172	\$1,897	\$40,069	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor *	272,542	(1,897)	270,645 *	
							To reclassify the provider's abatement of other operating revenue against the related costs.				
							42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328				
							CMS Pub. 15-2, Section 3613				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
VILLA MARIA ELENA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1184793291	33		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
13	10.5	040	4	8A-1	040	4	Property Taxes To eliminate property tax penalties not related to patient care and to reflect the proper accrual of property taxes applicable to the audit period. 42 CFR 413.20, 413.24 and 413.9(c)(3) CMS Pub. 15-1, Sections 2122.1, 2300, 2302.1 and 2304	\$74,280	(\$25,291)	\$48,989	
14	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$113,992	(\$745)	\$113,247	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate prior year expenses. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1 and 2304	* 270,645	(3,277)	267,368 *	
15	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$180,759	(\$34,703)	\$146,056	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To eliminate earnings for marketing activities not related to patient care. 42 CFR 413.5, 413.9(c)(3) and 413.24 CMS Pub. 15-1, Sections 2102.3 and 2136.2	57,648	(2,680)	54,968	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$267,368			
16							To eliminate prior years' leases and rentals expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1 and 2304		(\$3,500)		
17							To eliminate marketing expense not related to patient care. 42 CFR 413.5, 413.9(c)(3) and 413.24 CMS Pub. 15-1, Sections 2102.3 and 2136.2		(805)		
18							To eliminate prior year legal expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1 and 2304		(1,948) <u>(\$6,253)</u>	\$261,115 *	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
VILLA MARIA ELENA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1184793291		33	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$261,115		
19							To eliminate patient telephone costs. 42 CFR 413.9(c)(3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304			(\$1,824)	
20							To eliminate tax penalties and/or fines not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2122.1			(43,851)	
21							To eliminate cable expense associated with patient televisions. 42 CFR 413.9(c)(3), 413.24 and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304			(572)	
22							To adjust reported home office costs to agree with the JPH Consulting, Inc. Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			(27,153)	
23							To reverse the provider's adjustment of State income tax expense which was eliminated twice. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			25,680	
24							To abate miscellaneous revenue against the related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613			(15,018) <u>(\$62,738)</u>	\$198,377 *
25	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust professional liability insurance expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306		\$107,941	(\$8,801)	\$99,140 *
*Balance carried forward from prior/to subsequent adjustments										Page 6	

Provider Name							Fiscal Period		Provider NPI		Adjustments
VILLA MARIA ELENA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1184793291		33
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>											
26	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$198,377	\$2,699	\$201,076
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	*	99,140	(4,048)	95,092
							To reclassify loss control services insurance expense from the Professional Liability Insurance cost center to the Administration cost center and to adjust loss control services insurance expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, 2306 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments	
VILLA MARIA ELENA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1184793291	33	
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 STATISTICS</u>										
27	10.7	005	1	7	005		Plant Operations and Maintenance (Square Feet)	0	620	620
	10.7	010	1-2	7	010		Housekeeping	0	600	600
	10.7	060	1-3	7	060		Laundry and Linen	0	220	220
	10.7	065	1-3	7	065		Dietary	0	2,138	2,138
	10.7	075	1-3	7	075		Patient Supplies	0	720	720
	10.7	081	1-3	7	081		Respiratory Therapy	0	60	60
	10.7	085	1-3	7	085		Pharmacy	0	108	108
	10.7	090	1-3	7	090		Laboratory	0	40	40
	10.7	105	1-3	7	105		Skilled Nursing Care	0	8,250	8,250
	10.7	135	1-3	7	135		Other Routine Services	0	242	242
	10.7	140	1-3	7	140		Beauty and Barber	0	90	90
	10.7	155	1-3	7	155		Social Services	0	90	90
	10.7	160	1-3	7	160		Activities	0	95	95
	10.7	165	1-3	7	165		Administration	0	210	210
	10.7	166	1-3	7	166		Medical Records	0	242	242
	10.7	170	1-3	7	170		Inservice Education - Nursing	0	90	90
	10.7	175	1	7	N/A		Total Statistics - Square Feet	0	13,815	13,815
	10.7	175	2	7	N/A		Total Statistics - Square Feet	0	13,195	13,195
	10.7	175	3	7	N/A		Total Statistics - Square Feet	0	12,595	12,595
							To include square feet statistics per the prior year audited statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			
28	10.7	105	4	7	105		Skilled Nursing Care (Clean, Dry Pounds)	0	987,508	987,508
	10.7	175	4	7	N/A		Total Statistics - Clean, Dry Pounds	0	987,508	987,508
							To include laundry and linen statistics 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
VILLA MARIA ELENA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1184793291		33
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 STATISTICS</u>										
29	10.7	105	5	7	105		Skilled Nursing Care (Number of Patient Meals)	0	95,604	95,604
	10.7	175	5	7	N/A		Total Statistics - Number of Patient Meals To include dietary statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306	0	95,604	95,604

Provider Name							Fiscal Period	Provider NPI		Adjustments
VILLA MARIA ELENA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1184793291		33
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
30	4.1	5	2	1	15	Medi-Cal Skilled Nursing Care Days - Total To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through November 13, 2012 Report Date: November 13, 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	30,152	(622)	29,530	

Provider Name							Fiscal Period			Provider NPI		Adjustments
VILLA MARIA ELENA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1184793291		33
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 OTHER MATTERS</u>												
31	Not Reported			1	14		Overpayments To recover overpayments for overstated Medi-Cal patient days related to bedhold. 42 CFR 433.139, 413.20 and 413.24 CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51535.1(b)		\$0	\$6,450	\$6,450 *	
32	Not Reported			1	14		Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	*	\$6,450	\$204,111	\$210,561 *	
33	Not Reported			1	14		Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	*	\$210,561	\$34,208	\$244,769	

*Balance carried forward from prior/to subsequent adjustments