

**REPORT
ON THE
RATE SETTING AUDIT**

**VERDUGO VISTA HEALTH CARE CENTER
LA CRESCENTA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1851364194**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Kelly Ostrom
Auditors: Valentina Lukovtseva, Kristin Bone, Doug Evans, and Phil Perrone**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 27, 2013

Trish Kelly
Vice President of Reimbursement
Fundamental Administrative Services, LLC
920 Ridgebrook Road
Sparks, MD 21152

VERDUGO VISTA HEALTH CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1851364194
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 \$72,606, which resulted from Medi-Cal overpayments

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

Trish Kelly
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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—Sacramento at (916) 650-6994.

Original Signed By

Robert G.Kvick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
VERDUGO VISTA HEALTHCARE CENTER

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

Provider NPI:
1851364194

OSHPD Facility No.:
206190821

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	\$ 2,575,935	\$ 86.38
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 689,832	\$ 23.13
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 525,971	\$ 17.64
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 592,543	\$ 19.87
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 108,205	\$ 3.63
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 16,417	\$ 0.55
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 7,844	\$ 0.26
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 309,438	\$ 10.38
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 646,616	\$ 21.68
11	Cost of Routine Service/Audited Total Costs	\$ 5,638,855.00	\$ 5,472,801	\$ 183.52
12	Total Patient Days (Adj 19)	29,818	29,821	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 189.11	\$ 183.52	
14	Overpayments (Adj 21-27)		\$ 72,606	
15	Medi-Cal Days (Adj 20)	18,006	17,527	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
VERDUGO VISTA HEALTHCARE CENTER

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

Provider NPI:
1851364194

OSHPD Facility No.:
206190821

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)	\$	\$ 12,404	
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:
VERDUGO VISTA HEALTHCARE CENTER

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

Provider NPI:
1851364194

OSHPD Facility No.:
206190821

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 55,108	\$ 55,108		
160	Activities	83,988		\$ 83,988	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	3,268	0	0	3,268
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	475,009	0	0	475,009
081	Respiratory Therapy	268	0	0	268
082	Occupational Therapy	257,912	0	0	257,912
083	Speech Pathology	66,001	0	0	66,001
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	530	0	0	530
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	2,437,333	54,912	83,690	2,575,935 *
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	9,030	196	298	9,524 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,388,447	\$ 55,108	\$ 83,988	\$ 3,388,447

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
VERDUGO VISTA HEALTHCARE CENTER

Provider NPI:
1851364194

OSHPD Facility Number:
206190821

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 85,164	\$ 85,164										
010	Housekeeping	151,593	-	\$ 151,593									
060	Laundry and Linen	98,053	4,396	7,825	\$ 110,274								
065	Dietary	274,547	3,594	6,398	0	\$ 284,539							
155	Social Services	N/A	1,586	2,823	0	0	\$ 4,408						
160	Activities	N/A	1,586	2,823	0	0	0	\$ 4,408					
165	Administration	N/A	4,400	7,833	0	0	0	0		\$ 12,233	\$ 12,233		
166	Medical Records	40,223	529	941	0	0	0	0		41,692		\$ 41,692	
170	Inservice Education - Nursing	77,354	0	0	0	0	0	0	\$ 77,354				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	50	169	\$ 218
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	49	167	216
080	Physical Therapy		5,259	9,362	0	0	0	0	0	14,621	1,190	4,056	19,868
081	Respiratory Therapy		0	0	0	0	0	0	0	0	10	34	44
082	Occupational Therapy		2,114	3,764	0	0	0	0	0	5,878	654	2,229	8,761
083	Speech Pathology		731	1,302	0	0	0	0	0	2,033	241	822	3,096
085	Pharmacy		295	525	0	0	0	0	0	820	440	1,499	2,759
090	Laboratory		0	0	0	0	0	0	0	0	47	162	209
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	48	164	213
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		60,435	107,575	110,274	284,539	4,393	4,393	77,079	648,688	9,334	31,810	689,832 *
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	16	16	275	306	21	72	399 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		185	329	0	0	0	0	0	514	9	30	553
145	Other Nonreimbursable		53	94	0	0	0	0	0	147	140	478	766
	TOTAL	\$ 726,934	\$ 85,164	\$ 151,593	\$ 110,274	\$ 284,539	\$ 4,408	\$ 4,408	\$ 77,354	\$ 673,008	\$ 12,233	\$ 41,692	\$ 726,934

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
VERDUGO VISTA HEALTHCARE CENTER

Provider NPI:
1851364194

OSHPD Facility Number:
206190821

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	\$ 161,594	\$ 161,594										
010	Housekeeping	25,437	0	\$ 25,437									
060	Laundry and Linen	13,272	8,341	1,313	\$ 22,926								
065	Dietary	241,297	6,820	1,074	0	\$ 249,191							
155	Social Services	11	3,009	474	0	0	\$ 3,494						
160	Activities	6,071	3,009	474	0	0	0	\$ 9,554					
165	Administration	N/A	8,350	1,314	0	0	0	0		\$ 9,664	\$ 9,664		
166	Medical Records	5,646	1,003	158	0	0	0	0		6,807		\$ 6,807	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	20,088	0	0	0	0	0	0	0	20,088	39	28	\$ 20,155
077	Specialized Support Surfaces	23,078	0	0	0	0	0	0	0	23,078	39	27	23,144
080	Physical Therapy	11,443	9,979	1,571	0	0	0	0	0	22,993	940	662	24,596
081	Respiratory Therapy	4,488	0	0	0	0	0	0	0	4,488	8	6	4,502
082	Occupational Therapy	20,448	4,012	632	0	0	0	0	0	25,091	517	364	25,972
083	Speech Pathology	37,375	1,387	218	0	0	0	0	0	38,981	191	134	39,306
085	Pharmacy	203,287	560	88	0	0	0	0	0	203,935	347	245	204,527
090	Laboratory	22,368	0	0	0	0	0	0	0	22,368	37	26	22,432
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	22,229	0	0	0	0	0	0	0	22,229	38	27	22,294
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	95,563	114,672	18,051	22,926	249,191	3,481	9,520	0	513,404	7,373	5,193	525,971 *
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	12	34	0	46	17	12	75 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,495	351	55	0	0	0	0	0	1,901	7	5	1,913
145	Other Nonreimbursable	65,487	100	16	0	0	0	0	0	65,603	111	78	65,792
	TOTAL	\$ 980,677	\$ 161,594	\$ 25,437	\$ 22,926	\$ 249,191	\$ 3,494	\$ 9,554	\$ -	\$ 964,206	\$ 9,664	\$ 6,807	\$ 980,677

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VERDUGO VISTA HEALTHCARE CENTER

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

Provider NPI:
1851364194

OSHPD Facility Number:
206190821

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)	\$ 669,751	85%							
	Property Tax (line 40)	122,304	15%	\$ 792,055						
005	Plant Operations and Maintenance			24,418	\$ 24,418					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			39,625	1,260	0	\$ 40,885			
065	Dietary			32,398	1,031	0	0	\$ 33,429		
155	Social Services			14,293	455	0	0	0	\$ 14,748	
160	Activities			14,293	455	0	0	0	0	\$ 14,748
165	Administration			39,664	1,262	0	0	0	0	0
166	Medical Records			4,764	152	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			47,407	1,508	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			19,058	606	0	0	0	0	0
083	Speech Pathology			6,591	210	0	0	0	0	0
085	Pharmacy			2,660	85	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			544,739	17,328	0	40,885	33,429	14,696	14,696
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	52	52
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,668	53	0	0	0	0	0
145	Other Nonreimbursable			476	15	0	0	0	0	0
	TOTAL	\$ 792,055	100%	\$ 792,055	\$ 24,418	\$ -	\$ 40,885	\$ 33,429	\$ 14,748	\$ 14,748

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VERDUGO VISTA HEALTHCARE CENTER

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

Provider NPI:
1851364194

OSHPD Facility Number:
206190821

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)	\$ 669,751	85%							
	Property Tax (line 40)	122,304	15%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 40,926	\$ 40,926				
166	Medical Records				4,916		\$ 4,916			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	166	20	\$ 186	\$ 157	\$ 29
077	Specialized Support Surfaces			0	0	164	20	183	155	28
080	Physical Therapy			0	48,915	3,982	478	53,374	45,133	8,242
081	Respiratory Therapy			0	0	34	4	38	32	6
082	Occupational Therapy			0	19,664	2,188	263	22,115	18,700	3,415
083	Speech Pathology			0	6,801	807	97	7,704	6,515	1,190
085	Pharmacy			0	2,745	1,471	177	4,393	3,715	678
090	Laboratory			0	0	159	19	178	150	27
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	161	19	181	153	28
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	665,772	31,226	3,751	700,748	592,543	108,205
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	105	71	9	184	156	28
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,721	29	4	1,753	1,483	271
145	Other Nonreimbursable			0	492	470	56	1,018	861	157
	TOTAL	\$ 792,055	100%	\$ -	\$ 746,213	\$ 40,926	\$ 4,916	\$ 792,055	\$ 669,751	\$ 122,304

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
VERDUGO VISTA HEALTHCARE CENTER

Provider NPI:
1851364194

OSHPD Facility Number:
206190821

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. 66% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 1% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 40,316												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	807,177												
	Total Costs Allocable as Administration	847,493	66%											
167	CDPH Licensing Fees	21,517	2%											
168	Professional Liability Insurance	10,281	1%											
169	Quality Assurance Fees	405,567	32%											
174	Caregiver Training	0	0%											
	Total	1,284,858	100%						\$ 1,284,858					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 3,268	\$ -	\$ 20,088	\$ -	\$ 23,356	5,199	\$ 3,429	\$ 87	\$ 42	\$ 1,641	\$ -
077	Specialized Support Surfaces			0	0	23,078	0	23,078	5,137	3,389	86	41	1,622	0
080	Physical Therapy			475,009	14,621	22,993	48,915	561,538	125,002	82,452	2,093	1,000	39,457	0
081	Respiratory Therapy			268	0	4,488	0	4,756	1,059	698	18	8	334	0
082	Occupational Therapy			257,912	5,878	25,091	19,664	308,545	68,684	45,304	1,150	550	21,680	0
083	Speech Pathology			66,001	2,033	38,981	6,801	113,815	25,336	16,712	424	203	7,997	0
085	Pharmacy			0	820	203,935	2,745	207,500	46,191	30,468	774	370	14,580	0
090	Laboratory			0	0	22,368	0	22,368	4,979	3,284	83	40	1,572	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			530	0	22,229	0	22,759	5,066	3,342	85	41	1,599	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			2,575,935	648,688	513,404	665,772	4,403,799	980,315	646,616	16,417	7,844	309,438	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			9,524	306	46	105	9,981	2,222	1,466	37	18	701	0*
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	514	1,901	1,721	4,136	921	607	15	7	291	0
145	Other Nonreimbursable			0	147	65,603	492	66,242	14,746	9,726	247	118	4,655	0
	SUBTOTAL	\$ 1,284,858		\$ 3,388,447	\$ 673,008	\$ 964,206	\$ 746,213	\$ 5,771,874	\$ 1,284,858					
	Total Administrative Costs							\$ 1,284,858		\$ 847,493	\$ 21,517	\$ 10,281	\$ 405,567	\$ -
	Unit Cost Multiplier							0.22260672						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 53,926	\$ 16,471	\$ 45,842	\$ 116,239							
	TOTAL FACILITY COSTS							\$ 7,172,971						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
VERDUGO VISTA HEALTHCARE CENTER

Provider NPI:
1851364194

OSHPD Facility Number:
206190821

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 18)	Plant Ops (SQ FT) 5 (Adj 18)	Hskpng (SQ FT) 10 (Adj 18)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	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	615									
010	Housekeeping										
060	Laundry and Linen	998	998	998							
065	Dietary	816	816	816							
155	Social Services	360	360	360							
160	Activities	360	360	360							
165	Administration	999	999	999							
166	Medical Records	120	120	120							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									23,356	23,356
077	Specialized Support Surfaces									23,078	23,078
080	Physical Therapy	1,194	1,194	1,194						561,538	561,538
081	Respiratory Therapy									4,756	4,756
082	Occupational Therapy	480	480	480						308,545	308,545
083	Speech Pathology	166	166	166						113,815	113,815
085	Pharmacy	67	67	67						207,500	207,500
090	Laboratory									22,368	22,368
095	Home Health Services									0	0
100	Other Ancillary Services									22,759	22,759
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	13,720	13,720	13,720	294,920	88,476	2,532,896	2,532,896	2,532,896	4,403,799	4,403,799
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						9,030	9,030	9,030	9,981	9,981
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	42	42	42						4,136	4,136
145	Other Nonreimbursable	12	12	12						66,242	66,242
	TOTAL STATISTICS	19,949	19,334	19,334	294,920	88,476	2,541,926	2,541,926	2,541,926	5,771,874	5,771,874
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 55,108	\$ 83,988			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.021679624	0.033041088			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 85,164	\$ 151,593	\$ 110,274	\$ 284,539	\$ 4,408	\$ 4,408	\$ 77,354	\$ 12,233	\$ 41,692
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.40488259	7.84074687	0.37391204	3.21600698	0.00173429	0.00173429	0.03043126	0.00211948	0.00722339
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 161,594	\$ 25,437	\$ 22,926	\$ 249,191	\$ 3,494	\$ 9,554	\$ -	\$ 9,664	\$ 6,807
	UNIT COST MULTIPLIER (INDIRECT OTHER)		8.35802214	1.31566153	0.07773748	2.81647821	0.00137436	0.00375838	0.00000000	0.00167433	0.00117931
	TOTAL CAPITAL COSTS - SCH. 5	\$ 792,055	\$ 24,418	\$ -	\$ 40,885	\$ 33,429	\$ 14,748	\$ 14,748	\$ -	\$ 40,926	\$ 4,916
	UNIT COST MULTIPLIER (CAPITAL COSTS)	39.70399519	1.26295423	0.00000000	0.13863087	0.37783162	0.00580194	0.00580194	0.00000000	0.00709059	0.00085172

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VERDUGO VISTA HEALTHCARE CENTER

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

Provider NPI:
1851364194

OSHPD Facility Number:
206190821

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	\$ 65,652	\$ 0	\$ 65,652	(Sch 3)
005	.20-.39	Fringe Benefits	6200	19,512	0	19,512	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	162,411	(817)	161,594	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 247,575	\$ (817)	\$ 246,758	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 104,870	\$ 0	\$ 104,870	(Sch 3)
010	.20-.39	Fringe Benefits	6300	46,723	0	46,723	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	25,437	0	25,437	(Sch 4)
010		Housekeeping - Total	6300	\$ 177,030	\$ 0	\$ 177,030	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ (1,318)	\$ 1,551	\$ 233	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	51,960	0	51,960	(Sch 5)
025		Depreciation: Equipment	7140	16,873	0	16,873	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	593,764	6,921	600,685	(Sch 5)
040		Property Taxes	7300	136,752	(14,448)	122,304	(Sch 5)
045		Property Insurance	7400	40,316	0	40,316	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,262,952	\$ (6,793)	\$ 1,256,159	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 73,200	\$ 0	\$ 73,200	(Sch 3)
060	.20-.39	Fringe Benefits	6400	24,853	0	24,853	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	23,224	(9,952)	13,272	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 121,277	\$ (9,952)	\$ 111,325	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 202,491	\$ 0	\$ 202,491	(Sch 3)
065	.20-.39	Fringe Benefits	6500	72,056	0	72,056	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	242,290	(993)	241,297	(Sch 4)
065		Dietary - Total	6500	\$ 516,837	\$ (993)	\$ 515,844	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 2,954	\$ 2,954	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	314	314	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	20,088	0	20,088	(Sch 4)
075		Patient Supplies - Total	8100	\$ 20,088	\$ 3,268	\$ 23,356	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	19,850	3,228	23,078	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 19,850	\$ 3,228	\$ 23,078	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

VERDUGO VISTA HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1851364194

OSHPD Facility Number:

206190821

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	\$ 360,413	\$ (8,700)	\$ 351,713	(Sch 2)
080	.20-.39	Fringe Benefits	8200	123,296	0	123,296	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	11,443	0	11,443	(Sch 4)
080		Physical Therapy - Total	8200	\$ 495,152	\$ (8,700)	\$ 486,452	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 242	\$ 242	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	26	26	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	4,488	0	4,488	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 4,488	\$ 268	\$ 4,756	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 193,092	\$ 0	\$ 193,092	(Sch 2)
082	.20-.39	Fringe Benefits	8250	64,820	0	64,820	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	20,448	0	20,448	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 278,360	\$ 0	\$ 278,360	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 53,454	\$ 0	\$ 53,454	(Sch 2)
083	.20-.39	Fringe Benefits	8280	12,547	0	12,547	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	37,375	0	37,375	(Sch 4)
083		Speech Pathology - Total	8280	\$ 103,376	\$ 0	\$ 103,376	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	203,287	0	203,287	(Sch 4)
085		Pharmacy - Total	8300	\$ 203,287	\$ 0	\$ 203,287	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	22,368	0	22,368	(Sch 4)
090		Laboratory - Total	8400	\$ 22,368	\$ 0	\$ 22,368	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 479	\$ 479	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	51	51	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	22,317	(88)	22,229	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 22,317	\$ 442	\$ 22,759	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VERDUGO VISTA HEALTHCARE CENTER

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

Provider NPI:
1851364194

OSHPD Facility Number:
206190821

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,169,286	\$ (1,494)	\$ 1,167,792	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,799,080	\$ (7,780)	\$ 1,791,300	(Sch 2)
105	.20-.39	Fringe Benefits	6110	646,861	(828)	646,033	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	107,618	(12,055)	95,563	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,553,559	\$ (20,663)	\$ 2,532,896	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VERDUGO VISTA HEALTHCARE CENTER

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

Provider NPI:
1851364194

OSHPD Facility Number:
206190821

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 1,188	\$ 1,188
135	.20-.39	Fringe Benefits	6190	0	126	126
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	7,716	0	7,716
135		Other Routine Services - Total	6190	\$ 7,716	\$ 1,314	\$ 9,030
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	1,495	0	1,495
140		Beauty and Barber - Total	8900	\$ 1,495	\$ 0	\$ 1,495
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	65,487	0	65,487
145		Other Nonreimbursable - Total	9100	\$ 65,487	\$ 0	\$ 65,487
146		Subtotal 105 - 145		\$ 2,628,257	\$ (19,349)	\$ 2,608,908
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 38,862	\$ 0	\$ 38,862
155	.20-.39	Fringe Benefits	6600	16,246	0	16,246
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	11	0	11
155		Social Services - Total	6600	\$ 55,119	\$ 0	\$ 55,119

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VERDUGO VISTA HEALTHCARE CENTER

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

Provider NPI:
1851364194

OSHPD Facility Number:
206190821

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	\$ 63,561	\$ 0	\$ 63,561	(Sch 2)
160	.20-.39	Fringe Benefits	6700	20,427	0	20,427	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,071	0	6,071	(Sch 4)
160		Activities - Total	6700	\$ 90,059	\$ 0	\$ 90,059	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 212,425	\$ 0	\$ 212,425	(Sch 6)
165	.20-.39	Fringe Benefits	6900	117,319	(705)	116,614	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	700,659	(222,521)	478,138	(Sch 6)
165		Administration - Total	6900	\$ 1,030,403	\$ (223,226)	\$ 807,177	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 33,488	\$ 0	\$ 33,488	(Sch 3)
166	.20-.39	Fringe Benefits	6900	6,735	0	6,735	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,646	0	5,646	(Sch 4)
166		Medical Records - Total	6900	\$ 45,869	\$ 0	\$ 45,869	
167		CDPH Licensing Fees	6900	\$ 1,011	\$ 20,506	\$ 21,517	(Sch 6)
168		Professional Liability Insurance	6900	\$ 10,281	\$ 0	\$ 10,281	(Sch 6)
169		Quality Assurance Fees	6900	\$ 405,567	\$ 0	\$ 405,567	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 57,656	\$ 0	\$ 57,656	(Sch 3)
170	.20-.39	Fringe Benefits	6800	19,698	0	19,698	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 77,354	\$ 0	\$ 77,354	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,715,663	\$ (202,720)	\$ 1,512,943	
200		Total		\$ 7,414,272	\$ (241,301)	\$ 7,172,971	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 271,162	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
VERDUGO VISTA HEALTHCARE CENTER

Provider NPI:
1851364194

OSHPD Facility Number:
206190821

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

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	0	(25,664)	(14,448)	(5,000)	(3,700)	(705)	(397)	(64,099)	(127,288)

Provider Name							Fiscal Period			Provider NPI		Adjustments
VERDUGO VISTA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1851364194		27
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>												
1A	Not Reported			8	210	4	Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$271,162	\$271,162

Provider Name							Fiscal Period	Provider NPI	Adjustments		
VERDUGO VISTA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1851364194	27		
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>											
1B	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	(\$1,318)	\$1,551	\$233	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo To reverse the provider's depreciation adjustmen 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	700,659	(1,551)	699,108 *	
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$593,764	\$2,137	\$595,901 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify Mobile Mini lease expenses from the using cost centers to the Leases and Rentals cost center for proper cost finding. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501	* 699,108	(2,137)	696,971 *	
3	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$595,901	\$606	\$596,507 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify Casamba software charge for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W & I Code 14126.023	* 696,971	(606)	696,365 *	
4	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$596,507	\$773	\$597,280 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify DocuTech software charge for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W & I Code 14126.023	* 696,365	(773)	695,592 *	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
VERDUGO VISTA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1851364194		27	
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>											
5	10.5	035	4	8A-1	035	4	Leases and Rentals	*	\$597,280	\$3,405	\$600,685
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	695,592	(3,405)	692,187 *
							To reclassify MDI Achieve software charge for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W & I Code 14126.023				
6	10.5	075	1	8A-1	075	1	Patient Supplies - Salaries and Wages		\$0	\$2,954	\$2,954
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits		0	314	314
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces		19,850	3,228	23,078
	10.5	081	1	8A-1	081	1	Respiratory Therapy - Salaries and Wages		0	242	242
	10.5	081	2	8A-1	081	2	Respiratory Therapy - Fringe Benefits		0	26	26
	10.5	100	1	8A-1	100	1	Other Ancillary Services - Salaries and Wages		0	479	479
	10.5	100	2	8A-1	100	2	Other Ancillary Services - Fringe Benefits		0	51	51
	10.5	135	1	8A-1	135	1	Other Routine Services - Salaries and Wages		0	1,188	1,188
	10.5	135	2	8A-1	135	2	Other Routine Services - Fringe Benefits		0	126	126
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages		1,799,080	(7,780)	1,791,300
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits		646,861	(828)	646,033
							To reclassify central supplies wages and benefits to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2302.4, 2302.8, and 2306				
7	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor		\$22,317	\$1,407	\$23,724 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor		107,618	(1,407)	106,211 *
							To reclassify medical equipment expenses from Skilled Nursing to an ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8 and 2203.2				

Provider Name							Fiscal Period	Provider NPI		Adjustments	
VERDUGO VISTA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1851364194		27	
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>											
8	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	*	\$23,724	(\$1,495)	\$22,229
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	692,187	1,495	693,682 *
							To adjust the provider's reclassification of Beauty and Barber costs to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$693,682	(\$20,506)	\$673,176 *
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees		1,011	20,506	21,517
							To reclassify CDPH Licensing Fees 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				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
VERDUGO VISTA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1851364194		27
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				
ADJUSTMENTS TO REPORTED COSTS										
10	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$162,411	(\$817)	\$161,594
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	23,224	(9,952)	13,272
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	242,290	(993)	241,297
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 106,211	(10,648)	95,563
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 673,176	(3,254)	669,922 *
							To reconcile provider's adjustments to supporting documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
11	10.5	040	4	8A-1	040	4	Property Taxes	\$136,752	(\$14,448)	\$122,304
							To reconcile the reported expenses to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
12	10.5	080	1	8A-1	080	1	Physical Therapy - Salaries and Wages	\$360,413		
							To reconcile the reported expenses to agree with the provider's records and bonus policies. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(\$5,000)	
13							To eliminate commission expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(3,700)	\$351,713
									(\$8,700)	
14	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	\$117,319	(\$705)	\$116,614
							To eliminate employee luncheon expenses not related to patient care. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
VERDUGO VISTA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1851364194		27
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>											
15	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$669,922		
							To eliminate meals and entertainment expenses due to insufficient documentation. 42 CFR 413.20, 413.24 and 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2105, 2300, and 2304			(\$397)	
16							To adjust reported home office costs to agree with the Fundamental Administrative Services, LLC 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			(64,099)	
17							To adjust reported home office costs to agree with the Mariner 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			<u>(127,288)</u> (\$191,784)	\$478,138

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
VERDUGO VISTA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1851364194		27
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 STATISTICS</u>											
18	10.7	085	1,2,3	7	085	N/A	Pharmacy (Square Feet)	0	67	67	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	13,787	(67)	13,720	
	10.7	175	1	7	N/A	N/A	Total Statistics Capital - Square Feet	19,949	0	19,949	
	10.7	175	2	7	N/A	N/A	Total Statistics Plant Operations - Square Feet	19,334	0	19,334	
	10.7	175	3	7	N/A	N/A	Total Statistics Housekeeping - Square Feet	19,334	0	19,334	
To include square feet statistics to agree with the filed Medicare cost report and for compliance with AB1629 requirements. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14126.023 / CCR Title 22, Section 97019											

Provider Name							Fiscal Period		Provider NPI		Adjustments
VERDUGO VISTA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1851364194		27
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>											
19	4.1	70	6	1	12	N/A	Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	29,818	3	29,821	
20	4.1	70	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: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through June 30, 2012 Report Date: August 29, 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	18,006	(479)	17,527	

Provider Name							Fiscal Period			Provider NPI		Adjustments
VERDUGO VISTA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1851364194		27
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>												
21	Not Reported			1	14	N/A	Overpayments		\$0			
							To recover outstanding Medi-Cal credit balances provider has agreed to return to the State. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$11,583		
22							To recover outstanding Medi-Cal credit balances due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			9,562		
23							To recover Medi-Cal share of cost overpayments due to insufficient documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51476 W&I Code 14124.2(b)			30,464		
24							To recover Medi-Cal share of cost overpayments due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51476 W&I Code 14124.2(b)			15,297		
25							To recover Medi-Cal share of cost overpayments due to insufficient documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51476 W&I Code 14124.2(b)			986		
										\$67,892	\$67,892 *	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments		
VERDUGO VISTA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1851364194		27		
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>														
26	Not Reported			1	14	N/A	Overpayments			*	\$67,892			
							To recover overpayments for supplies included in the Medi-Cal per diem. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761, 51511, and 51458.1					\$134		
27							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 2309 CCR, Title 22, Sections 50786 and 51458.1					4,580	\$72,606	
												\$4,714		

*Balance carried forward from prior/to subsequent adjustments