

**REPORT
ON THE
RATE SETTING AUDIT**

**VILLA MONTE VISTA
POWAY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1982675328**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Lucia Martinez
Auditor: Wendy Oney**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 30, 2013

Administrator
Villa Monte Vista
12696 Monte Vista Avenue
Poway, CA 92064

VILLA MONTE VISTA
NATIONAL PROVIDER IDENTIFIER (NPI) 1982675328
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, 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 and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$31,981, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

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 Rate 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.

Administrator
Page 3

If you have questions regarding this report, you may call the Audits Section—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

Certified

cc: Richard Thomas, CFO
Braswell's Community Convalescent Center
13542 Second Street
Yucaipa, CA 92399

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
VILLA MONTE VISTA

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

Provider NPI:
1982675328

OSHPD Facility No.:
206371703

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	\$ 3,739,281	\$ 76.77
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 848,542	\$ 17.42
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 789,407	\$ 16.21
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 171,613	\$ 3.52
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 55,059	\$ 1.13
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 41,245	\$ 0.85
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 95,971	\$ 1.97
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 575,134	\$ 11.81
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 669,118	\$ 13.74
11	Cost of Routine Service/Audited Total Costs	\$ 7,129,505	\$ 6,985,369	\$ 143.42
12	Total Patient Days (Adj)	48,706	48,706	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 146.38	\$ 143.42	
14	Overpayments (Adjs 14,15)	\$ 0	\$ (31,981)	
15	Medi-Cal Days (Adj 13)	36,714	36,795	
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:
VILLA MONTE VISTA

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

Provider NPI:
1982675328

OSHPD Facility No.:
206371703

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
VILLA MONTE VISTA

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

Provider NPI:
1982675328

OSHPD Facility No.:
206371703

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	\$ 76,750	\$ 76,750		
160	Activities	168,577		\$ 168,577	
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	3,493,954	76,750	168,577	3,739,281
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	\$ 3,739,281	\$ 76,750	\$ 168,577	\$ 3,739,281

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
VILLA MONTE VISTA

Provider NPI:
1982675328

OSHPD Facility Number:
206371703

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	\$ 115,563	\$ 115,563										
010	Housekeeping	131,812	1,239	\$ 133,051									
060	Laundry and Linen	72,488	4,094	4,765	\$ 81,347								
065	Dietary	366,160	11,811	13,746	0	\$ 391,717							
155	Social Services	N/A	3,835	4,463	0	0	\$ 8,297						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	2,251	2,620	0	0	0	0		\$ 4,871	\$ 4,871		
166	Medical Records	83,904	794	925	0	0	0	0		85,623		\$ 85,623	
170	Inservice Education - Nursing	102,461	1,594	1,855	0	0	0	0	\$ 105,911				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	88	1,539	\$ 1,626
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	12	212	224
080	Physical Therapy		2,415	2,811	0	0	0	0	0	5,226	132	2,317	7,675
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,335	1,553	0	0	0	0	0	2,888	112	1,970	4,970
083	Speech Pathology		445	518	0	0	0	0	0	963	34	591	1,587
085	Pharmacy		0	0	0	0	0	0	0	0	188	3,313	3,502
090	Laboratory		0	0	0	0	0	0	0	0	13	233	246
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	52	920	973
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		84,478	98,317	81,347	391,717	8,297	0	105,911	770,067	4,224	74,251	848,542 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		1,271	1,479	0	0	0	0	0	2,751	16	277	3,043
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 872,388	\$ 115,563	\$ 133,051	\$ 81,347	\$ 391,717	\$ 8,297	\$ -	\$ 105,911	\$ 781,894	\$ 4,871	\$ 85,623	\$ 872,388

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
VILLA MONTE VISTA

Provider NPI:
1982675328

OSHPD Facility Number:
206371703

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	\$ 258,762	\$ 258,762										
010	Housekeeping	29,940	2,775	\$ 32,715									
060	Laundry and Linen	47,930	9,167	1,172	\$ 58,269								
065	Dietary	322,429	26,447	3,380	0	\$ 352,256							
155	Social Services	3,250	8,586	1,097	0	0	\$ 12,934						
160	Activities	10,362	0	0	0	0	0	\$ 10,362					
165	Administration	N/A	5,040	644	0	0	0	0		\$ 5,684	\$ 5,684		
166	Medical Records	5,946	1,779	227	0	0	0	0		7,952		\$ 7,952	
170	Inservice Education - Nursing	0	3,570	456	0	0	0	0	\$ 4,026				
ANCILLARY SERVICES													
075	Patient Supplies	114,144	0	0	0	0	0	0	0	114,144	102	143	\$ 114,389
077	Specialized Support Surfaces	15,754	0	0	0	0	0	0	0	15,754	14	20	15,788
080	Physical Therapy	155,526	5,408	691	0	0	0	0	0	161,625	154	215	161,994
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	137,078	2,989	382	0	0	0	0	0	140,449	131	183	140,762
083	Speech Pathology	40,810	996	127	0	0	0	0	0	41,934	39	55	42,028
085	Pharmacy	245,768	0	0	0	0	0	0	0	245,768	220	308	246,296
090	Laboratory	17,299	0	0	0	0	0	0	0	17,299	15	22	17,336
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	68,268	0	0	0	0	0	0	0	68,268	61	85	68,415
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	126,402	189,159	24,174	58,269	352,256	12,934	10,362	4,026	777,581	4,929	6,896	789,407 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	11,901	2,846	364	0	0	0	0	0	15,111	18	26	15,155
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,611,569	\$ 258,762	\$ 32,715	\$ 58,269	\$ 352,256	\$ 12,934	\$ 10,362	\$ 4,026	\$ 1,597,932	\$ 5,684	\$ 7,952	\$ 1,611,569

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VILLA MONTE VISTA

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

Provider NPI:
1982675328

OSHPD Facility Number:
206371703

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)	\$ 180,902	76%							
	Property Tax (line 40)	58,039	24%	\$ 238,941						
005	Plant Operations and Maintenance			12,210	\$ 12,210					
010	Housekeeping			2,432	131	\$ 2,563				
060	Laundry and Linen			8,033	433	92	\$ 8,557			
065	Dietary			23,173	1,248	265	0	\$ 24,686		
155	Social Services			7,523	405	86	0	0	\$ 8,015	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			4,416	238	50	0	0	0	0
166	Medical Records			1,559	84	18	0	0	0	0
170	Inservice Education - Nursing			3,128	168	36	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			4,739	255	54	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,619	141	30	0	0	0	0
083	Speech Pathology			873	47	10	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			165,744	8,926	1,894	8,557	24,686	8,015	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,494	134	28	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 238,941	100%	\$ 238,941	\$ 12,210	\$ 2,563	\$ 8,557	\$ 24,686	\$ 8,015	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VILLA MONTE VISTA

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

Provider NPI:
1982675328

OSHPD Facility Number:
206371703

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 76% Of Total	Property Tax 24% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 180,902	76%							
	Property Tax (line 40)	58,039	24%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 4,705	\$ 4,705				
166	Medical Records				1,660		\$ 1,660			
170	Inservice Education - Nursing			\$ 3,332						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	85	30	\$ 114	\$ 87	\$ 28
077	Specialized Support Surfaces			0	0	12	4	16	12	4
080	Physical Therapy			0	5,048	127	45	5,220	3,952	1,268
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,790	108	38	2,936	2,223	713
083	Speech Pathology			0	930	32	11	974	737	237
085	Pharmacy			0	0	182	64	246	186	60
090	Laboratory			0	0	13	5	17	13	4
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	51	18	68	52	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			3,332	221,152	4,080	1,440	226,672	171,613	55,059
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,657	15	5	2,677	2,027	650
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 238,941	100%	\$ 3,332	\$ 232,576	\$ 4,705	\$ 1,660	\$ 238,941	\$ 180,902	\$ 58,039

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
VILLA MONTE VISTA

Provider NPI:
1982675328

OSHPD Facility Number:
206371703

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. 48% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 42% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 9,989												
055	Interest - Other	15,835												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	745,774												
	Total Costs Allocable as Administration	771,598	48%											
167	CDPH Licensing Fees	47,562	3%											
168	Professional Liability Insurance	110,670	7%											
169	Quality Assurance Fees	663,220	42%											
174	Caregiver Training	0	0%											
	Total	1,593,050	100%						\$ 1,593,050					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ -	\$ 114,144	\$ -	\$ 114,144	28,628	\$ 13,866	\$ 855	\$ 1,989	\$ 11,919	\$ -
077	Specialized Support Surfaces			0	0	15,754	0	15,754	3,951	1,914	118	274	1,645	0
080	Physical Therapy			0	5,226	161,625	5,048	171,899	43,114	20,882	1,287	2,995	17,949	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	2,888	140,449	2,790	146,126	36,650	17,751	1,094	2,546	15,258	0
083	Speech Pathology			0	963	41,934	930	43,826	10,992	5,324	328	764	4,576	0
085	Pharmacy			0	0	245,768	0	245,768	61,640	29,856	1,840	4,282	25,662	0
090	Laboratory			0	0	17,299	0	17,299	4,339	2,101	130	301	1,806	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	68,268	0	68,268	17,122	8,293	511	1,189	7,128	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			3,739,281	770,067	777,581	221,152	5,508,081	1,381,468	669,118	41,245	95,971	575,134	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,751	15,111	2,657	20,518	5,146	2,493	154	358	2,142	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,593,050		\$ 3,739,281	\$ 781,894	\$ 1,597,932	\$ 232,576	\$ 6,351,683	\$ 1,593,050					
	Total Administrative Costs							\$ 1,593,050		\$ 771,598	\$ 47,562	\$ 110,670	\$ 663,220	\$ -
	Unit Cost Multiplier							0.25080753						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 90,494	\$ 13,637	\$ 6,365	\$ 110,496							
	TOTAL FACILITY COSTS							\$ 8,055,229						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
VILLA MONTE VISTA

Provider NPI:
1982675328

OSHPD Facility Number:
206371703

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 10)	Plant Ops (SQ FT) 5 (Adj 10)	Hskpng (SQ FT) 10 (Adj 10)	Laundry (LBS) 60 (Adj 11)	Dietary (MEALS) 65 (Adj 12)	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,175									
010	Housekeeping	234	234								
060	Laundry and Linen	773	773	773							
065	Dietary	2,230	2,230	2,230							
155	Social Services	724	724	724							
160	Activities										
165	Administration	425	425	425							
166	Medical Records	150	150	150							
170	Inservice Education - Nursing	301	301	301							
	ANCILLARY SERVICES										
075	Patient Supplies									114,144	114,144
077	Specialized Support Surfaces									15,754	15,754
080	Physical Therapy	456	456	456						171,899	171,899
081	Respiratory Therapy									0	0
082	Occupational Therapy	252	252	252						146,126	146,126
083	Speech Pathology	84	84	84						43,826	43,826
085	Pharmacy									245,768	245,768
090	Laboratory									17,299	17,299
095	Home Health Services									0	0
100	Other Ancillary Services									68,268	68,268
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	15,950	15,950	15,950	348,505	145,500	3,620,356	3,620,356	3,620,356	5,508,081	5,508,081
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	240	240	240						20,518	20,518
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	22,994	21,819	21,585	348,505	145,500	3,620,356	3,620,356	3,620,356	6,351,683	6,351,683
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 76,750	\$ 168,577			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.021199573	0.046563653			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 115,563	\$ 133,051	\$ 81,347	\$ 391,717	\$ 8,297	\$ -	\$ 105,911	\$ 4,871	\$ 85,623
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		5.29643888	6.16406610	0.23341694	2.69221255	0.00229188	0.00000000	0.02925420	0.00076684	0.01348038
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 258,762	\$ 32,715	\$ 58,269	\$ 352,256	\$ 12,934	\$ 10,362	\$ 4,026	\$ 5,684	\$ 7,952
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.85948027	1.51564134	0.16719694	2.42100015	0.00357246	0.00286215	0.00111202	0.00089495	0.00125199
	TOTAL CAPITAL COSTS - SCH. 5	\$ 238,941	\$ 12,210	\$ 2,563	\$ 8,557	\$ 24,686	\$ 8,015	\$ -	\$ 3,332	\$ 4,705	\$ 1,660
	UNIT COST MULTIPLIER (CAPITAL COSTS)	10.39144994	0.55960189	0.11871884	0.02455326	0.16966040	0.00221374	0.00000000	0.00092035	0.00074069	0.00026142

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VILLA MONTE VISTA

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

Provider NPI:
1982675328

OSHPD Facility Number:
206371703

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	\$ 89,503	\$ 0	\$ 89,503	(Sch 3)
005	.20-.39	Fringe Benefits	6200	26,060	0	26,060	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	258,762	0	258,762	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 374,325	\$ 0	\$ 374,325	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 102,715	\$ 0	\$ 102,715	(Sch 3)
010	.20-.39	Fringe Benefits	6300	29,097	0	29,097	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	29,940	0	29,940	(Sch 4)
010		Housekeeping - Total	6300	\$ 161,752	\$ 0	\$ 161,752	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 76,648	\$ 0	\$ 76,648	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140		0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	0	5,837	5,837	(Sch 5)
040		Property Taxes	7300	58,039	0	58,039	(Sch 5)
045		Property Insurance	7400	9,989	0	9,989	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	98,417	0	98,417	(Sch 6)
055		Interest - Other	7600	\$ 15,835	\$ 0	\$ 15,835	(Sch 6)
057		Subtotal 005 - 055		\$ 795,005	\$ 5,837	\$ 800,842	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 55,610	\$ 0	\$ 55,610	(Sch 3)
060	.20-.39	Fringe Benefits	6400	16,878	0	16,878	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	47,930	0	47,930	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 120,418	\$ 0	\$ 120,418	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 282,687	\$ 0	\$ 282,687	(Sch 3)
065	.20-.39	Fringe Benefits	6500	83,473	0	83,473	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	322,429	0	322,429	(Sch 4)
065		Dietary - Total	6500	\$ 688,589	\$ 0	\$ 688,589	
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	114,144	0	114,144	(Sch 4)
075		Patient Supplies - Total	8100	\$ 114,144	\$ 0	\$ 114,144	
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	15,754	0	15,754	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 15,754	\$ 0	\$ 15,754	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VILLA MONTE VISTA

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

Provider NPI:
1982675328

OSHPD Facility Number:
206371703

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	155,526	0	155,526	(Sch 4)
080		Physical Therapy - Total	8200	\$ 155,526	\$ 0	\$ 155,526	
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	137,078	0	137,078	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 137,078	\$ 0	\$ 137,078	
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	40,810	0	40,810	(Sch 4)
083		Speech Pathology - Total	8280	\$ 40,810	\$ 0	\$ 40,810	
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	204,218	41,550	245,768	(Sch 4)
085		Pharmacy - Total	8300	\$ 204,218	\$ 41,550	\$ 245,768	
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	17,299	0	17,299	(Sch 4)
090		Laboratory - Total	8400	\$ 17,299	\$ 0	\$ 17,299	
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	68,268	0	68,268	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 68,268	\$ 0	\$ 68,268	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VILLA MONTE VISTA

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

Provider NPI:
1982675328

OSHPD Facility Number:
206371703

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		\$ 753,097	\$ 41,550	\$ 794,647	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,710,012	\$ 0	\$ 2,710,012	(Sch 2)
105	.20-.39	Fringe Benefits	6110	783,942	0	783,942	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	126,402	0	126,402	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,620,356	\$ 0	\$ 3,620,356	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VILLA MONTE VISTA

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

Provider NPI:
1982675328

OSHPD Facility Number:
206371703

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	11,901	0	11,901 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 11,901	\$ 0	\$ 11,901
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		\$ 3,632,257	\$ 0	\$ 3,632,257
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 59,495	\$ 0	\$ 59,495 (Sch 2)
155	.20-.39	Fringe Benefits	6600	17,255	0	17,255 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,250	0	3,250 (Sch 4)
155		Social Services - Total	6600	\$ 80,000	\$ 0	\$ 80,000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VILLA MONTE VISTA

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

Provider NPI:
1982675328

OSHPD Facility Number:
206371703

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	\$ 128,065	\$ 0	\$ 128,065	(Sch 2)
160	.20-.39	Fringe Benefits	6700	40,512	0	40,512	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,362	0	10,362	(Sch 4)
160		Activities - Total	6700	\$ 178,939	\$ 0	\$ 178,939	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 450,123	\$ 0	\$ 450,123	(Sch 6)
165	.20-.39	Fringe Benefits	6900	91,967	0	91,967	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	393,926	(190,242)	203,684	(Sch 6)
165		Administration - Total	6900	\$ 936,016	\$ (190,242)	\$ 745,774	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 69,765	\$ 0	\$ 69,765	(Sch 3)
166	.20-.39	Fringe Benefits	6900	14,139	0	14,139	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,946	0	5,946	(Sch 4)
166		Medical Records - Total	6900	\$ 89,850	\$ 0	\$ 89,850	
167		CDPH Licensing Fees	6900	\$ 47,562	\$ 0	\$ 47,562	(Sch 6)
168		Professional Liability Insurance	6900	\$ 113,154	\$ (2,484)	\$ 110,670	(Sch 6)
169		Quality Assurance Fees	6900	\$ 663,220	\$ 0	\$ 663,220	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 82,241	\$ 0	\$ 82,241	(Sch 3)
170	.20-.39	Fringe Benefits	6800	20,220	0	20,220	(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	\$ 102,461	\$ 0	\$ 102,461	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,211,202	\$ (192,726)	\$ 2,018,476	
200		Total		\$ 8,200,568	\$ (145,339)	\$ 8,055,229	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 105,008	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
VILLA MONTE VISTA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1982675328		15
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 in the cost report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$105,008	\$105,008		

Provider Name							Fiscal Period	Provider NPI	Adjustments		
VILLA MONTE VISTA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1982675328	15		
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	035	4	8A-1	035	4	Leases and Rentals	\$0	\$5,837	\$5,837	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501	393,926	(5,837)	388,089 *	
3	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	\$204,218	\$41,550	\$245,768	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify pharmacy expense to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300, and 2304 CCR, Title 22, Sections 51123 and 51511	* 388,089	(41,550)	346,539 *	
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$346,539	\$2,484	\$349,023 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501	113,154	(2,484)	110,670	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
VILLA MONTE VISTA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1982675328		15
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	*	\$349,023		
5							To eliminate political contributions/lobby fees not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2139, 2300, and 2304			(\$798)	
6							To eliminate newspaper subscription expenses not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105			(1,467)	
7							To adjust legal 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			(15,000)	
8							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			(115,007)	
9							To adjust reported home office costs to agree with the James W. Braswell Management Services Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			<u>(13,067)</u> (\$145,339)	\$203,684

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments	
VILLA MONTE VISTA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1982675328	15	
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 STATISTICS</u>										
10	10.7	005	1	7	005	Plant Operations and Maintenance (Square Feet)	0	1,175	1,175	
	10.7	010	1,2	7	010	Housekeeping	0	234	234	
	10.7	060	1,2,3	7	060	Laundry and Linen	0	773	773	
	10.7	065	1,2,3	7	065	Dietary	0	2,230	2,230	
	10.7	080	1,2,3	7	080	Physical Therapy	0	456	456	
	10.7	082	1,2,3	7	082	Occupational Therapy	0	252	252	
	10.7	083	1,2,3	7	083	Speech Pathology	0	84	84	
	10.7	105	1,2,3	7	105	Skilled Nursing Care	0	15,950	15,950	
	10.7	140	1,2,3	7	140	Beauty and Barber	0	240	240	
	10.7	155	1,2,3	7	155	Social Services	0	724	724	
	10.7	165	1,2,3	7	165	Administration	0	425	425	
	10.7	166	1,2,3	7	166	Medical Records	0	150	150	
	10.7	170	1,2,3	7	170	Inservice Education - Nursing	0	301	301	
	10.7	175	1	7	N/A	Total Statistics - Square Feet	0	22,994	22,994	
	10.7	175	2	7	N/A	Total Statistics - Square Feet	0	21,819	21,819	
	10.7	175	3	7	N/A	Total Statistics - Square Feet	0	21,585	21,585	
To establish square footage statistics to agree with prior year's audited statistics. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
11	10.7	105	4	7	105	Skilled Nursing Care (Pounds of Laundry)	0	348,505	348,505	
	10.7	175	4	7	N/A	Total Statistics - Pounds of Laundry	0	348,505	348,505	
To establish pounds of laundry statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
12	10.7	105	5	7	105	Skilled Nursing Care (Meals Served)	0	145,500	145,500	
	10.7	175	5	7	N/A	Total Statistics - Meals Served	0	145,500	145,500	
To establish dietary meals statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	Provider NPI		Adjustments
VILLA MONTE VISTA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1982675328		15
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>										
13	4.1	5	2	1	15	Medi-Cal Days of Service - Skilled Nursing Care 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 February 28, 2013 Report Date: March 4, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	36,714	81	36,795	

Provider Name							Fiscal Period			Provider NPI		Adjustments
VILLA MONTE VISTA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1982675328		15
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>												
	Not Reported			1	14		Overpayments		\$0			
14							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			\$6,566		
15							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			<u>25,415</u> \$31,981	\$31,981	