

**REPORT
ON THE
RATE SETTING AUDIT**

**THE VILLAGE HEALTHCARE CENTER
HEMET, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1588740229**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Mineo Gonzalez**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: July 15, 2013

Lori Goirgis, Administrator
The Village Healthcare Center
2200 West Acacia
Hemet, CA 92545

THE VILLAGE HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1588740229
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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.

Lori Goirgis
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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—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
THE VILLAGE HEALTHCARE CENTER

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

Provider NPI:
1588740229

OSHPD Facility No.:
206334051

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	\$ 1,603,473	\$ 104.39
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 542,425	\$ 35.31
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 328,427	\$ 21.38
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 72,036	\$ 4.69
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 31,700	\$ 2.06
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,791	\$ 0.70
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 37,174	\$ 2.42
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 370,762	\$ 24.14
11	Cost of Routine Service/Audited Total Costs	\$ 3,005,844	\$ 2,996,789	\$ 195.10
12	Total Patient Days (Adj)	15,360	15,360	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 195.69	\$ 195.10	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 4)	3,440	3,126	
16	Medi-Cal Managed Care Days (Adj 5)		314	
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:
THE VILLAGE HEALTHCARE CENTER

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

Provider NPI:
1588740229

OSHPD Facility No.:
206334051

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:
THE VILLAGE HEALTHCARE CENTER

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

Provider NPI:
1588740229

OSHPD Facility No.:
206334051

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	\$ 78,200	\$ 78,200		
160	Activities	52,721		\$ 52,721	
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	225,849	0	0	225,849
081	Respiratory Therapy	36,475	0	0	36,475
082	Occupational Therapy	165,331	0	0	165,331
083	Speech Pathology	15,775	0	0	15,775
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	1,472,552	78,200	52,721	1,603,473 *
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	414,991	0	0	414,991
	TOTAL	\$ 2,461,894	\$ 78,200	\$ 52,721	\$ 2,461,894

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
THE VILLAGE HEALTHCARE CENTER

Provider NPI:
1588740229

OSHPD Facility Number:
206334051

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	\$ 71,032	\$ 71,032										
010	Housekeeping	48,251	814	\$ 49,065									
060	Laundry and Linen	24,424	577	403	\$ 25,405								
065	Dietary	316,946	6,099	4,262	0	\$ 327,308							
155	Social Services	N/A	6,445	4,503	0	0	\$ 10,948						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	5,739	4,010	0	0	0	0		\$ 9,750	\$ 9,750		
166	Medical Records	55,950	2,818	1,969	0	0	0	0		60,737		\$ 60,737	
170	Inservice Education - Nursing	57,262	0	0	0	0	0	0	\$ 57,262				
ANCILLARY SERVICES													
075	Patient Supplies		1,757	1,228	0	0	0	0	0	2,984	253	1,575	\$ 4,812
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,515	1,059	0	0	0	0	0	2,574	609	3,796	6,978
081	Respiratory Therapy		0	0	0	0	0	0	0	0	95	594	689
082	Occupational Therapy		1,515	1,059	0	0	0	0	0	2,574	453	2,825	5,852
083	Speech Pathology		0	0	0	0	0	0	0	0	41	257	298
085	Pharmacy		0	0	0	0	0	0	0	0	440	2,738	3,178
090	Laboratory		0	0	0	0	0	0	0	0	52	326	378
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		133	93	0	0	0	0	0	226	155	967	1,348
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		43,619	30,479	25,405	327,308	10,948	0	57,262	495,021	6,557	40,847	542,425 *
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	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	1,094	6,813	7,907
	TOTAL	\$ 573,865	\$ 71,032	\$ 49,065	\$ 25,405	\$ 327,308	\$ 10,948	\$ -	\$ 57,262	\$ 503,379	\$ 9,750	\$ 60,737	\$ 573,865

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
THE VILLAGE HEALTHCARE CENTER

Provider NPI:
1588740229

OSHPD Facility Number:
206334051

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	\$ 97,486	\$ 97,486										
010	Housekeeping	6,945	1,117	\$ 8,062									
060	Laundry and Linen	6,160	792	66	\$ 7,019								
065	Dietary	123,886	8,371	700	0	\$ 132,957							
155	Social Services	788	8,845	740	0	0	\$ 10,373						
160	Activities	9,914	0	0	0	0	0	\$ 9,914					
165	Administration	N/A	7,877	659	0	0	0	0		\$ 8,536	\$ 8,536		
166	Medical Records	4,465	3,867	324	0	0	0	0		8,656		\$ 8,656	
170	Inservice Education - Nursing	874	0	0	0	0	0	0	\$ 874				
ANCILLARY SERVICES													
075	Patient Supplies	88,254	2,411	202	0	0	0	0	0	90,867	221	224	\$ 91,313
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	2,079	174	0	0	0	0	0	2,253	533	541	3,328
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	83	85	168
082	Occupational Therapy	879	2,079	174	0	0	0	0	0	3,132	397	403	3,932
083	Speech Pathology	0	0	0	0	0	0	0	0	0	36	37	73
085	Pharmacy	168,220	0	0	0	0	0	0	0	168,220	385	390	168,995
090	Laboratory	20,010	0	0	0	0	0	0	0	20,010	46	46	20,102
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	58,735	183	15	0	0	0	0	0	58,933	136	138	59,207
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	90,856	59,864	5,008	7,019	132,957	10,373	9,914	874	316,865	5,740	5,821	328,427 *
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	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	3,579	0	0	0	0	0	0	0	3,579	957	971	5,507
	TOTAL	\$ 681,051	\$ 97,486	\$ 8,062	\$ 7,019	\$ 132,957	\$ 10,373	\$ 9,914	\$ 874	\$ 663,860	\$ 8,536	\$ 8,656	\$ 681,051

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
THE VILLAGE HEALTHCARE CENTER

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

Provider NPI:
1588740229

OSHPD Facility Number:
206334051

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)	\$ 80,937	69%							
	Property Tax (line 40)	35,617	31%	\$ 116,554						
005	Plant Operations and Maintenance			6,079	\$ 6,079					
010	Housekeeping			1,266	70	\$ 1,336				
060	Laundry and Linen			898	49	11	\$ 958			
065	Dietary			9,486	522	116	0	\$ 10,124		
155	Social Services			10,024	552	123	0	0	\$ 10,698	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			8,926	491	109	0	0	0	0
166	Medical Records			4,382	241	54	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,732	150	33	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,356	130	29	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,356	130	29	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			207	11	3	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			67,840	3,733	830	958	10,124	10,698	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			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 116,554	100%	\$ 116,554	\$ 6,079	\$ 1,336	\$ 958	\$ 10,124	\$ 10,698	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
THE VILLAGE HEALTHCARE CENTER

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

Provider NPI:
1588740229

OSHPD Facility Number:
206334051

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 69% Of Total	Property Tax 31% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 80,937	69%							
	Property Tax (line 40)	35,617	31%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 9,526	\$ 9,526				
166	Medical Records				4,677		\$ 4,677			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,916	247	121	\$ 3,284	\$ 2,281	\$ 1,004
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,515	595	292	3,402	2,363	1,040
081	Respiratory Therapy			0	0	93	46	139	96	42
082	Occupational Therapy			0	2,515	443	218	3,175	2,205	970
083	Speech Pathology			0	0	40	20	60	42	18
085	Pharmacy			0	0	429	211	640	445	196
090	Laboratory			0	0	51	25	76	53	23
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	221	152	74	447	311	137
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	94,184	6,407	3,146	103,736	72,036	31,700
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	1,069	525	1,593	1,106	487
	TOTAL	\$ 116,554	100%	\$ -	\$ 102,350	\$ 9,526	\$ 4,677	\$ 116,554	\$ 80,937	\$ 35,617

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
THE VILLAGE HEALTHCARE CENTER

Provider NPI:
1588740229

OSHPD Facility Number:
206334051

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. 89% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 7,562												
055	Interest - Other	9,630												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	534,101												
	Total Costs Allocable as Administration	551,293	89%											
167	CDPH Licensing Fees	16,046	3%											
168	Professional Liability Insurance	55,275	9%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	622,614	100%						\$ 622,614					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,984	\$ 90,867	\$ 2,916	\$ 96,767	16,146	\$ 14,296	\$ 416	\$ 1,433	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			225,849	2,574	2,253	2,515	233,191	38,909	34,452	1,003	3,454	0	0
081	Respiratory Therapy			36,475	0	0	0	36,475	6,086	5,389	157	540	0	0
082	Occupational Therapy			165,331	2,574	3,132	2,515	173,552	28,958	25,641	746	2,571	0	0
083	Speech Pathology			15,775	0	0	0	15,775	2,632	2,331	68	234	0	0
085	Pharmacy			0	0	168,220	0	168,220	28,068	24,853	723	2,492	0	0
090	Laboratory			0	0	20,010	0	20,010	3,339	2,956	86	296	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	226	58,933	221	59,381	9,908	8,773	255	880	0	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			1,603,473	495,021	316,865	94,184	2,509,543	418,728	370,762	10,791	37,174	0	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	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			414,991	0	3,579	0	418,570	69,840	61,840	1,800	6,200	0	0
	SUBTOTAL	\$ 622,614		\$ 2,461,894	\$ 503,379	\$ 663,860	\$ 102,350	\$ 3,731,483	\$ 622,614					
	Total Administrative Costs							\$ 622,614		\$ 551,293	\$ 16,046	\$ 55,275	\$ -	\$ -
	Unit Cost Multiplier							0.16685432						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 70,486	\$ 17,191	\$ 14,204	\$ 101,881							
	TOTAL FACILITY COSTS							\$ 4,455,978						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
THE VILLAGE HEALTHCARE CENTER

Provider NPI:
1588740229

OSHPD Facility Number:
206334051

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 1)	Plant Ops (SQ FT) 5 (Adj 1)	Hskpng (SQ FT) 10 (Adj 1)	Laundry (LBS) 60 (Adj 2)	Dietary (MEALS) 65 (Adj 3)	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	792									
010	Housekeeping	165	165								
060	Laundry and Linen	117	117	117							
065	Dietary	1,236	1,236	1,236							
155	Social Services	1,306	1,306	1,306							
160	Activities										
165	Administration	1,163	1,163	1,163							
166	Medical Records	571	571	571							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	356	356	356						96,767	96,767
077	Specialized Support Surfaces									0	0
080	Physical Therapy	307	307	307						233,191	233,191
081	Respiratory Therapy									36,475	36,475
082	Occupational Therapy	307	307	307						173,552	173,552
083	Speech Pathology									15,775	15,775
085	Pharmacy									168,220	168,220
090	Laboratory									20,010	20,010
095	Home Health Services									0	0
100	Other Ancillary Services	27	27	27						59,381	59,381
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,839	8,839	8,839	99,900	45,879	1,563,408	1,563,408	1,563,408	2,509,543	2,509,543
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									0	0
145	Other Nonreimbursable									418,570	418,570
	TOTAL STATISTICS	15,186	14,394	14,229	99,900	45,879	1,563,408	1,563,408	1,563,408	3,731,483	3,731,483
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 78,200 0.050018933	\$ 52,721 0.033721844			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 71,032 4.93483396	\$ 49,065 3.44825691	\$ 25,405 0.25430252	\$ 327,308 7.13414635	\$ 10,948 0.00700285	\$ - 0.00000000	\$ 57,262 0.03662640	\$ 9,750 0.00261278	\$ 60,737 0.01627684
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 97,486 6.77268306	\$ 8,062 0.56662399	\$ 7,019 0.07025725	\$ 132,957 2.89800091	\$ 10,373 0.00663495	\$ 9,914 0.00634128	\$ 874 0.00055904	\$ 8,536 0.00228746	\$ 8,656 0.00231965
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 116,554 7.67509548	\$ 6,079 0.42230621	\$ 1,336 0.09389776	\$ 958 0.00959341	\$ 10,124 0.22067713	\$ 10,698 0.00684264	\$ - 0.00000000	\$ - 0.00000000	\$ 9,526 0.00255300	\$ 4,677 0.00125345

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
THE VILLAGE HEALTHCARE CENTER

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

Provider NPI:
1588740229

OSHPD Facility Number:
206334051

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	\$ 54,390	\$ 0	\$ 54,390	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,642	0	16,642	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	97,486	0	97,486	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 168,518	\$ 0	\$ 168,518	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 36,739	\$ 0	\$ 36,739	(Sch 3)
010	.20-.39	Fringe Benefits	6300	11,512	0	11,512	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	6,945	0	6,945	(Sch 4)
010		Housekeeping - Total	6300	\$ 55,196	\$ 0	\$ 55,196	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 43,143	\$ 0	\$ 43,143	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	37,794	0	37,794	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	35,617	0	35,617	(Sch 5)
045		Property Insurance	7400	7,562	0	7,562	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 9,630	\$ 0	\$ 9,630	(Sch 6)
057		Subtotal 005 - 055		\$ 357,460	\$ 0	\$ 357,460	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 18,943	\$ 0	\$ 18,943	(Sch 3)
060	.20-.39	Fringe Benefits	6400	5,481	0	5,481	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	6,160	0	6,160	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 30,584	\$ 0	\$ 30,584	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 244,328	\$ 0	\$ 244,328	(Sch 3)
065	.20-.39	Fringe Benefits	6500	72,618	0	72,618	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	123,886	0	123,886	(Sch 4)
065		Dietary - Total	6500	\$ 440,832	\$ 0	\$ 440,832	
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	88,254	0	88,254	(Sch 4)
075		Patient Supplies - Total	8100	\$ 88,254	\$ 0	\$ 88,254	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
THE VILLAGE HEALTHCARE CENTER

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

Provider NPI:
1588740229

OSHPD Facility Number:
206334051

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	\$ 190,198	\$ 0	\$ 190,198	(Sch 2)
080	.20-.39	Fringe Benefits	8200	35,651	0	35,651	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 225,849	\$ 0	\$ 225,849	
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	36,475	0	36,475	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 36,475	\$ 0	\$ 36,475	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 137,483	\$ 0	\$ 137,483	(Sch 2)
082	.20-.39	Fringe Benefits	8250	27,848	0	27,848	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	879	0	879	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 166,210	\$ 0	\$ 166,210	
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	15,775	0	15,775	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 15,775	\$ 0	\$ 15,775	
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	168,220	0	168,220	(Sch 4)
085		Pharmacy - Total	8300	\$ 168,220	\$ 0	\$ 168,220	
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	20,010	0	20,010	(Sch 4)
090		Laboratory - Total	8400	\$ 20,010	\$ 0	\$ 20,010	
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	58,735	0	58,735	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 58,735	\$ 0	\$ 58,735	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

THE VILLAGE HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1588740229

OSHPD Facility Number:

206334051

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		\$ 779,528	\$ 0	\$ 779,528	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,143,763	\$ 0	\$ 1,143,763	(Sch 2)
105	.20-.39	Fringe Benefits	6110	328,501	0	328,501	(Sch 2)
105	.49	Agency Staff	6110	288	0	288	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	90,856	0	90,856	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,563,408	\$ 0	\$ 1,563,408	
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:
THE VILLAGE HEALTHCARE CENTER

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

Provider NPI:
1588740229

OSHPD Facility Number:
206334051

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		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 311,857	\$ 0	\$ 311,857 (Sch 2)
145	.20-.39	Fringe Benefits	9100	103,134	0	103,134 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	3,579	0	3,579 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 418,570	\$ 0	\$ 418,570
146		Subtotal 105 - 145		\$ 1,981,978	\$ 0	\$ 1,981,978
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 60,952	\$ 0	\$ 60,952 (Sch 2)
155	.20-.39	Fringe Benefits	6600	17,248	0	17,248 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	788	0	788 (Sch 4)
155		Social Services - Total	6600	\$ 78,988	\$ 0	\$ 78,988

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
THE VILLAGE HEALTHCARE CENTER

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

Provider NPI:
1588740229

OSHPD Facility Number:
206334051

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	\$ 40,611	\$ 0	\$ 40,611	(Sch 2)
160	.20-.39	Fringe Benefits	6700	12,110	0	12,110	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,914	0	9,914	(Sch 4)
160		Activities - Total	6700	\$ 62,635	\$ 0	\$ 62,635	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 179,426	\$ 0	\$ 179,426	(Sch 6)
165	.20-.39	Fringe Benefits	6900	81,484	0	81,484	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	273,191	0	273,191	(Sch 6)
165		Administration - Total	6900	\$ 534,101	\$ 0	\$ 534,101	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 43,915	\$ 0	\$ 43,915	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,035	0	12,035	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,465	0	4,465	(Sch 4)
166		Medical Records - Total	6900	\$ 60,415	\$ 0	\$ 60,415	
167		CDPH Licensing Fees	6900	\$ 16,046	\$ 0	\$ 16,046	(Sch 6)
168		Professional Liability Insurance	6900	\$ 55,275	\$ 0	\$ 55,275	(Sch 6)
169		Quality Assurance Fees	6900	\$	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 43,469	\$ 0	\$ 43,469	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,793	0	13,793	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	874	0	874	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 58,136	\$ 0	\$ 58,136	
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		\$ 865,596	\$ 0	\$ 865,596	
200		Total		\$ 4,455,978	\$ 0	\$ 4,455,978	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
THE VILLAGE HEALTHCARE CENTER

Provider NPI:
1588740229

OSHPD Facility Number:
206334051

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

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ						
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name							Fiscal Period	Provider NPI		Adjustments
THE VILLAGE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1588740229		5
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>										
1	10.7	139	1,2,3	7	139	N/A	Residential Care (Square Feet)	21,384	(21,384)	0
	10.7	175	1	7	N/A	N/A	Total Square Feet	36,570	(21,384)	15,186
	10.7	175	2	7	N/A	N/A	Total Square Feet	35,778	(21,384)	14,394
	10.7	175	3	7	N/A	N/A	Total Square Feet	35,613	(21,384)	14,229
2	10.7	139	4	7	139	N/A	Residential Care (Pounds of Laundry)	50,895	(50,895)	0
	10.7	175	4	7	N/A	N/A	Total Pounds of Laundry	150,795	(50,895)	99,900
3	10.7	139	5	7	139	N/A	Residential Care (Meals)	33,759	(33,759)	0
	10.7	175	5	7	N/A	N/A	Total Meals	79,638	(33,759)	45,879
							To eliminate residential care statistics due to the provider's elimination of the residential care costs on the Cost Report page 10.1(2), Col. 9. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period			Provider NPI		Adjustments
THE VILLAGE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1588740229		5
Report References							Explanation of Audit Adjustments					
Cost Report			Audit Report									As Reported
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
ADJUSTMENTS TO REPORTED PATIENT DAYS												
4	4.1	5	2	1	15	N/A	Skilled Nursing Care - Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Report Date: January 31, 2013 Payment Period: January 1, 2010 through December 31, 2012 Service Period: January 1, 2011 through Decemver 31, 2011 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	3,440	(314)	3,126		
5	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	314	314		