

**REPORT
ON THE
RATE SETTING AUDIT**

**VILLA ELENA HEALTHCARE CENTER
NORWALK, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1376516377**

**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: Virat Shah
Auditor: Mary Anne Ruiz**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 25, 2013

Administrator
Villa Elena Healthcare Center
13226 Studebaker Road
Norwalk, CA 90650

VILLA ELENA HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1376516377
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 that include a summary of the total due the State in the amount of \$3,100, 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
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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: Florence Westphal, Controller
Progressive Health Care
25271 Barton Road
Loma Linda, CA 92354

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
VILLA ELENA HEALTHCARE CENTER

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

Provider NPI:
1376516377

OSHPD Facility No.:
206190828

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	\$ 2,037,598	\$ 68.77
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 561,698	\$ 18.96
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 582,170	\$ 19.65
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 127,681	\$ 4.31
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 20,734	\$ 0.70
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 20,394	\$ 0.69
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 74,399	\$ 2.51
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 350,026	\$ 11.81
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 629,193	\$ 21.24
11	Cost of Routine Service/Audited Total Costs	\$ 4,413,048	\$ 4,403,894	\$ 148.64
12	Total Patient Days (Adj 3)	29,622	29,628	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 148.98	\$ 148.64	
14	Overpayments (Adj 6,7)	\$ 0	\$ (3,100)	
15	Medi-Cal Days (Adj 4)	22,063	21,901	
16	Medi-Cal Managed Care Days (Adj 5)		74	
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 ELENA HEALTHCARE CENTER

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

Provider NPI:
1376516377

OSHPD Facility No.:
206190828

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 ELENA HEALTHCARE CENTER

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

Provider NPI:
1376516377

OSHPD Facility No.:
206190828

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	\$ 36,181	\$ 36,181		
160	Activities	66,554		\$ 66,554	
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	1,934,863	36,181	66,554	2,037,598 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,037,598	\$ 36,181	\$ 66,554	\$ 2,037,598

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
VILLA ELENA HEALTHCARE CENTER

Provider NPI:
1376516377

OSHPD Facility Number:
206190828

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	\$ 51,008	\$ 51,008										
010	Housekeeping	84,939	513	\$ 85,452									
060	Laundry and Linen	70,810	1,622	2,744	\$ 75,176								
065	Dietary	240,803	3,917	6,629	0	\$ 251,350							
155	Social Services	N/A	413	699	0	0	\$ 1,112						
160	Activities	N/A	2,041	3,454	0	0	0	\$ 5,495					
165	Administration	N/A	3,514	5,946	0	0	0	0		\$ 9,460	\$ 9,460		
166	Medical Records	63,523	1,038	1,756	0	0	0	0		66,317		\$ 66,317	
170	Inservice Education - Nursing	65,690	901	1,525	0	0	0	0	\$ 68,116				
ANCILLARY SERVICES													
075	Patient Supplies		581	983	0	0	0	0	0	1,564	31	214	\$ 1,809
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	9	61	70
080	Physical Therapy		531	899	0	0	0	0	0	1,430	455	3,193	5,079
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		531	899	0	0	0	0	0	1,430	396	2,778	4,604
083	Speech Pathology		0	0	0	0	0	0	0	0	16	109	124
085	Pharmacy		0	0	0	0	0	0	0	0	218	1,529	1,747
090	Laboratory		0	0	0	0	0	0	0	0	59	412	471
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	0	0	0	0	0	0	30	209	239
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		35,105	59,407	75,176	251,350	1,112	5,495	68,116	495,761	8,231	57,706	561,698 *
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		301	510	0	0	0	0	0	811	15	105	932
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 576,773	\$ 51,008	\$ 85,452	\$ 75,176	\$ 251,350	\$ 1,112	\$ 5,495	\$ 68,116	\$ 500,997	\$ 9,460	\$ 66,317	\$ 576,773

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
VILLA ELENA HEALTHCARE CENTER

Provider NPI:
1376516377

OSHPD Facility Number:
206190828

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	\$ 142,920	\$ 142,920										
010	Housekeeping	29,693	1,436	\$ 31,129									
060	Laundry and Linen	62,630	4,544	1,000	\$ 68,173								
065	Dietary	171,136	10,976	2,415	0	\$ 184,527							
155	Social Services	2,549	1,158	255	0	0	\$ 3,961						
160	Activities	4,707	5,719	1,258	0	0	0	\$ 11,684					
165	Administration	N/A	9,845	2,166	0	0	0	0		\$ 12,011	\$ 12,011		
166	Medical Records	1,942	2,907	640	0	0	0	0		5,489		\$ 5,489	
170	Inservice Education - Nursing	680	2,524	555	0	0	0	0	\$ 3,760				
ANCILLARY SERVICES													
075	Patient Supplies	6,675	1,628	358	0	0	0	0	0	8,661	39	18	\$ 8,717
077	Specialized Support Surfaces	3,448	0	0	0	0	0	0	0	3,448	11	5	3,464
080	Physical Therapy	174,190	1,488	327	0	0	0	0	0	176,006	578	264	176,849
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	150,895	1,488	327	0	0	0	0	0	152,711	503	230	153,444
083	Speech Pathology	6,097	0	0	0	0	0	0	0	6,097	20	9	6,126
085	Pharmacy	85,764	0	0	0	0	0	0	0	85,764	277	127	86,168
090	Laboratory	23,129	0	0	0	0	0	0	0	23,129	75	34	23,238
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	11,709	0	0	0	0	0	0	0	11,709	38	17	11,764
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	174,833	98,361	21,641	68,173	184,527	3,961	11,684	3,760	566,942	10,451	4,776	582,170
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	3,132	844	186	0	0	0	0	0	4,162	19	9	4,190
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,056,129	\$ 142,920	\$ 31,129	\$ 68,173	\$ 184,527	\$ 3,961	\$ 11,684	\$ 3,760	\$ 1,038,629	\$ 12,011	\$ 5,489	\$ 1,056,129

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VILLA ELENA HEALTHCARE CENTER

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

Provider NPI:
1376516377

OSHPD Facility Number:
206190828

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)	\$ 134,432	86%							
	Property Tax (line 40)	21,830	14%	\$ 156,262						
005	Plant Operations and Maintenance			1,106	\$ 1,106					
010	Housekeeping			1,559	11	\$ 1,570				
060	Laundry and Linen			4,933	35	50	\$ 5,018			
065	Dietary			11,916	85	122	0	\$ 12,123		
155	Social Services			1,257	9	13	0	0	\$ 1,279	
160	Activities			6,209	44	63	0	0	0	\$ 6,316
165	Administration			10,688	76	109	0	0	0	0
166	Medical Records			3,156	22	32	0	0	0	0
170	Inservice Education - Nursing			2,740	20	28	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,767	13	18	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,616	12	17	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,616	12	17	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			106,783	761	1,092	5,018	12,123	1,279	6,316
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			917	7	9	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 156,262	100%	\$ 156,262	\$ 1,106	\$ 1,570	\$ 5,018	\$ 12,123	\$ 1,279	\$ 6,316

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VILLA ELENA HEALTHCARE CENTER

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

Provider NPI:
1376516377

OSHPD Facility Number:
206190828

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 86% Of Total	Property Tax 14% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 134,432	86%							
	Property Tax (line 40)	21,830	14%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 10,873	\$ 10,873				
166	Medical Records				3,211		\$ 3,211			
170	Inservice Education - Nursing			\$ 2,788						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,798	35	10	\$ 1,843	\$ 1,586	\$ 258
077	Specialized Support Surfaces			0	0	10	3	13	11	2
080	Physical Therapy			0	1,644	524	155	2,322	1,998	324
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,644	455	134	2,234	1,922	312
083	Speech Pathology			0	0	18	5	23	20	3
085	Pharmacy			0	0	251	74	325	279	45
090	Laboratory			0	0	68	20	88	75	12
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	34	10	44	38	6
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			2,788	136,160	9,461	2,794	148,415	127,681	20,734 *
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	933	17	5	955	821	133
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 156,262	100%	\$ 2,788	\$ 142,178	\$ 10,873	\$ 3,211	\$ 156,262	\$ 134,432	\$ 21,830

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
VILLA ELENA HEALTHCARE CENTER

Provider NPI:
1376516377

OSHPD Facility Number:
206190828

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. 59% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 33% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 6,897												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	716,184												
	Total Costs Allocable as Administration	723,081	59%											
167	CDPH Licensing Fees	23,437	2%											
168	Professional Liability Insurance	85,501	7%											
169	Quality Assurance Fees	402,257	33%											
174	Caregiver Training	0	0%											
	Total	1,234,276	100%						\$ 1,234,276					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,564	\$ 8,661	\$ 1,798	\$ 12,023	3,990	\$ 2,337	\$ 76	\$ 276	\$ 1,300	\$ -
077	Specialized Support Surfaces			0	0	3,448	0	3,448	1,144	670	22	79	373	0
080	Physical Therapy			0	1,430	176,006	1,644	179,080	59,427	34,815	1,128	4,117	19,368	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,430	152,711	1,644	155,785	51,697	30,286	982	3,581	16,848	0
083	Speech Pathology			0	0	6,097	0	6,097	2,023	1,185	38	140	659	0
085	Pharmacy			0	0	85,764	0	85,764	28,461	16,673	540	1,972	9,275	0
090	Laboratory			0	0	23,129	0	23,129	7,675	4,496	146	532	2,501	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	11,709	0	11,709	3,886	2,276	74	269	1,266	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			2,037,598	495,761	566,942	136,160	3,236,461	1,074,013	629,193	20,394	74,399	350,026	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	811	4,162	933	5,906	1,960	1,148	37	136	639	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,234,276		\$ 2,037,598	\$ 500,997	\$ 1,038,629	\$ 142,178	\$ 3,719,402	\$ 1,234,276					
	Total Administrative Costs							\$ 1,234,276		\$ 723,081	\$ 23,437	\$ 85,501	\$ 402,257	\$ -
	Unit Cost Multiplier							0.33184799						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 75,776	\$ 17,500	\$ 14,084	\$ 107,360							
	TOTAL FACILITY COSTS							\$ 5,061,038						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
VILLA ELENA HEALTHCARE CENTER

Provider NPI:
1376516377

OSHPD Facility Number:
206190828

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	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	117									
010	Housekeeping	165	165								
060	Laundry and Linen	522	522	522							
065	Dietary	1,261	1,261	1,261							
155	Social Services	133	133	133							
160	Activities	657	657	657							
165	Administration	1,131	1,131	1,131							
166	Medical Records	334	334	334							
170	Inservice Education - Nursing	290	290	290							
	ANCILLARY SERVICES										
075	Patient Supplies	187	187	187						12,023	12,023
077	Specialized Support Surfaces									3,448	3,448
080	Physical Therapy	171	171	171						179,080	179,080
081	Respiratory Therapy									0	0
082	Occupational Therapy	171	171	171						155,785	155,785
083	Speech Pathology									6,097	6,097
085	Pharmacy									85,764	85,764
090	Laboratory									23,129	23,129
095	Home Health Services									0	0
100	Other Ancillary Services									11,709	11,709
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,300	11,300	11,300	148,110	88,866	2,109,696	2,109,696	2,109,696	3,236,461	3,236,461
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	97	97	97						5,906	5,906
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	16,536	16,419	16,254	148,110	88,866	2,109,696	2,109,696	2,109,696	3,719,402	3,719,402
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 36,181 0.017149864	\$ 66,554 0.031546725			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 51,008 3.10664474	\$ 85,452 5.25726568	\$ 75,176 0.50756844	\$ 251,350 2.82841459	\$ 1,112 0.00052728	\$ 5,495 0.00260468	\$ 68,116 0.03228690	\$ 9,460 0.00254331	\$ 66,317 0.01782990
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 142,920 8.70454961	\$ 31,129 1.91517477	\$ 68,173 0.46028962	\$ 184,527 2.07646876	\$ 3,961 0.00187772	\$ 11,684 0.00553831	\$ 3,760 0.00178212	\$ 12,011 0.00322926	\$ 5,489 0.00147577
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 156,262 9.44980648	\$ 1,106 0.06733829	\$ 1,570 0.09661184	\$ 5,018 0.03388280	\$ 12,123 0.13641828	\$ 1,279 0.00060607	\$ 6,316 0.00299391	\$ 2,788 0.00132151	\$ 10,873 0.00292336	\$ 3,211 0.00086331

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VILLA ELENA HEALTHCARE CENTER

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

Provider NPI:
1376516377

OSHPD Facility Number:
206190828

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	\$ 41,259	\$ 0	\$ 41,259	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,749	0	9,749	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	142,920	0	142,920	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 193,928	\$ 0	\$ 193,928	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 69,454	\$ 0	\$ 69,454	(Sch 3)
010	.20-.39	Fringe Benefits	6300	15,485	0	15,485	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	29,693	0	29,693	(Sch 4)
010		Housekeeping - Total	6300	\$ 114,632	\$ 0	\$ 114,632	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	33,807	0	33,807	(Sch 5)
025		Depreciation: Equipment	7140	54,105	0	54,105	(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	21,830	0	21,830	(Sch 5)
045		Property Insurance	7400	6,897	0	6,897	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	46,520	0	46,520	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 471,719	\$ 0	\$ 471,719	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 55,598	\$ 0	\$ 55,598	(Sch 3)
060	.20-.39	Fringe Benefits	6400	15,212	0	15,212	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	62,630	0	62,630	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 133,440	\$ 0	\$ 133,440	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 190,502	\$ 0	\$ 190,502	(Sch 3)
065	.20-.39	Fringe Benefits	6500	50,301	0	50,301	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	171,136	0	171,136	(Sch 4)
065		Dietary - Total	6500	\$ 411,939	\$ 0	\$ 411,939	
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	6,675	0	6,675	(Sch 4)
075		Patient Supplies - Total	8100	\$ 6,675	\$ 0	\$ 6,675	
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	3,448	0	3,448	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 3,448	\$ 0	\$ 3,448	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VILLA ELENA HEALTHCARE CENTER

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

Provider NPI:
1376516377

OSHPD Facility Number:
206190828

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	174,190	0	174,190	(Sch 4)
080		Physical Therapy - Total	8200	\$ 174,190	\$ 0	\$ 174,190	
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	150,895	0	150,895	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 150,895	\$ 0	\$ 150,895	
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	6,097	0	6,097	(Sch 4)
083		Speech Pathology - Total	8280	\$ 6,097	\$ 0	\$ 6,097	
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	85,764	0	85,764	(Sch 4)
085		Pharmacy - Total	8300	\$ 85,764	\$ 0	\$ 85,764	
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	23,129	0	23,129	(Sch 4)
090		Laboratory - Total	8400	\$ 23,129	\$ 0	\$ 23,129	
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	11,709	0	11,709	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 11,709	\$ 0	\$ 11,709	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VILLA ELENA HEALTHCARE CENTER

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

Provider NPI:
1376516377

OSHPD Facility Number:
206190828

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		\$ 461,907	\$ 0	\$ 461,907	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,531,590	\$ 0	\$ 1,531,590	(Sch 2)
105	.20-.39	Fringe Benefits	6110	403,273	0	403,273	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	174,833	0	174,833	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,109,696	\$ 0	\$ 2,109,696	
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 ELENA HEALTHCARE CENTER

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

Provider NPI:
1376516377

OSHPD Facility Number:
206190828

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	3,132	0	3,132 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,132	\$ 0	\$ 3,132
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,112,828	\$ 0	\$ 2,112,828
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 26,619	\$ 0	\$ 26,619 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,562	0	9,562 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,549	0	2,549 (Sch 4)
155		Social Services - Total	6600	\$ 38,730	\$ 0	\$ 38,730

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VILLA ELENA HEALTHCARE CENTER

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

Provider NPI:
1376516377

OSHPD Facility Number:
206190828

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	\$ 51,141	\$ 0	\$ 51,141	(Sch 2)
160	.20-.39	Fringe Benefits	6700	15,413	0	15,413	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,707	0	4,707	(Sch 4)
160		Activities - Total	6700	\$ 71,261	\$ 0	\$ 71,261	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 216,011	\$ 0	\$ 216,011	(Sch 6)
165	.20-.39	Fringe Benefits	6900	46,414	0	46,414	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	454,432	(673)	453,759	(Sch 6)
165		Administration - Total	6900	\$ 716,857	\$ (673)	\$ 716,184	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 49,704	\$ 0	\$ 49,704	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,819	0	13,819	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,942	0	1,942	(Sch 4)
166		Medical Records - Total	6900	\$ 65,465	\$ 0	\$ 65,465	
167		CDPH Licensing Fees	6900	\$ 23,437	\$ 0	\$ 23,437	(Sch 6)
168		Professional Liability Insurance	6900	\$ 85,501	\$ 0	\$ 85,501	(Sch 6)
169		Quality Assurance Fees	6900	\$ 402,257	\$ 0	\$ 402,257	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 49,822	\$ 0	\$ 49,822	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,868	0	15,868	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	680	0	680	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 66,370	\$ 0	\$ 66,370	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,469,878	\$ (673)	\$ 1,469,205	
200		Total		\$ 5,061,711	\$ (673)	\$ 5,061,038	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 88,196	
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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 ELENA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1376516377		7
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 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	\$88,196	\$88,196

Provider Name							Fiscal Period	Provider NPI		Adjustments
VILLA ELENA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1376516377		7
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 COSTS</u>										
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Progressive Health Care 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	\$454,432	(\$673)	\$453,759

Provider Name							Fiscal Period	Provider NPI		Adjustments
VILLA ELENA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1376516377		7
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 PATIENT DAYS</u>										
3	11(2)	105	1	1	12		Total Patient Days of Service - Skilled Nursing Care 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	29,622	6	29,628
4	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 March 31, 2013 Report Date: April 30, 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	22,063	(162)	21,901
5	Not Reported			1	16		Medi-Cal Managed Care Days of Service - Skilled Nursing Care 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	74	74

Provider Name							Fiscal Period			Provider NPI		Adjustments
VILLA ELENA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1376516377		7
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			
6							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			\$1,956		
7							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			<u>1,144</u> \$3,100	\$3,100	