

**REPORT  
ON THE  
RATE SETTING AUDIT**

**VIRGIL REHAB & SKILLED NURSING CENTER  
LOS ANGELES, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1811211915**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli  
Audit Supervisor: Celia Aviña  
Auditor: Kit Chao**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

July 5, 2013

Elizabeth P. Austria  
Accounting Manager  
Virgil Rehab & Skilled Nursing Center  
975 North Virgil Avenue  
Los Angeles, CA 90029

VIRGIL REHAB & SKILLED NURSING CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1811211915  
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 Rates Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

Elizabeth P. Austria  
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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—Burbank at (818) 295-2620.

**Original Signed By**

Daniel J. Giardinelli, Chief  
Audits Section—Burbank  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

## Provider Name:

VIRGIL REHAB &amp; SKILLED NURSING CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1811211915

## OSHPD Facility No.:

206190832

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,848,630	\$ 73.79
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 824,087	\$ 21.35
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 574,342	\$ 14.88
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 659,675	\$ 17.09
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 22,813	\$ 0.59
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 31,092	\$ 0.81
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 63,899	\$ 1.66
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 409,526	\$ 10.61
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 504,694	\$ 13.07
11	Cost of Routine Service/Audited Total Costs	\$ 5,814,486	\$ 5,938,758	\$ 153.85
12	Total Patient Days (Adj )	38,602	38,602	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 150.63	\$ 153.85	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 5)	31,470	30,944	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj )	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj )	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$ 0	\$ 0	
<b>SUBACUTE CARE</b>				
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:**  
VIRGIL REHAB & SKILLED NURSING CENTER

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

**Provider NPI:**  
1811211915

**OSHPD Facility No.:**  
206190832

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
50	Total Patient Days (Adj )	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$ 0	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj )	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj )	\$ 0	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj )	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj )	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
VIRGIL REHAB & SKILLED NURSING CENTER

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

Provider NPI:  
1811211915

OSHPD Facility No.:  
206190832

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 97,014	\$ 97,014		
160	Activities	87,698		\$ 87,698	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	267,727	0	0	267,727
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	198,412	0	0	198,412
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
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	2,663,918	97,014	87,698	2,848,630
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
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 3,314,769</b>	<b>\$ 97,014</b>	<b>\$ 87,698</b>	<b>\$ 3,314,769</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
VIRGIL REHAB & SKILLED NURSING CENTER

Provider NPI:  
1811211915

OSHPD Facility Number:  
206190832

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 138,311	\$ 138,311										
010	Housekeeping	127,509	229	\$ 127,738									
060	Laundry and Linen	64,147	1,445	1,337	\$ 66,928								
065	Dietary	308,868	8,770	8,113	0	\$ 325,750							
155	Social Services	N/A	485	448	0	0	\$ 933						
160	Activities	N/A	7,937	7,343	0	0	0	\$ 15,280					
165	Administration	N/A	3,576	3,308	0	0	0	0	\$ 6,883	\$ 6,883			
166	Medical Records	154,542	878	812	0	0	0	0	156,232		\$ 156,232		
170	Inservice Education - Nursing	71,760	0	0	0	0	0	0	\$ 71,760				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		905	837	0	0	0	0	0	1,743	166	3,763	\$ 5,672
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,396	2,216	0	0	0	0	0	4,612	352	8,000	12,965
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,396	2,216	0	0	0	0	0	4,612	268	6,077	10,957
083	Speech Pathology		2,396	2,216	0	0	0	0	0	4,612	96	2,181	6,889
085	Pharmacy		0	0	0	0	0	0	0	0	144	3,268	3,412
090	Laboratory		0	0	0	0	0	0	0	0	18	397	415
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	27	616	643
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		106,900	98,891	66,928	325,750	933	15,280	71,760	686,442	5,808	131,836	824,087
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
<b>NONREIMBURSABLE</b>													
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	4	93	98
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 865,137	\$ 138,311	\$ 127,738	\$ 66,928	\$ 325,750	\$ 933	\$ 15,280	\$ 71,760	\$ 702,022	\$ 6,883	\$ 156,232	\$ 865,137

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
VIRGIL REHAB & SKILLED NURSING CENTER

Provider NPI:  
1811211915

OSHPD Facility Number:  
206190832

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 165,243	\$ 165,243										
010	Housekeeping	29,332	273	\$ 29,605									
060	Laundry and Linen	24,394	1,726	310	\$ 26,430								
065	Dietary	172,756	10,477	1,880	0	\$ 185,113							
155	Social Services	0	579	104	0	0	\$ 683						
160	Activities	7,901	9,483	1,702	0	0	0	\$ 19,086					
165	Administration	N/A	4,272	767	0	0	0	0		\$ 5,038	\$ 5,038		
166	Medical Records	17,489	1,049	188	0	0	0	0		18,726		\$ 18,726	
170	Inservice Education - Nursing	10,702	0	0	0	0	0	0	\$ 10,702				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	127,853	1,082	194	0	0	0	0	0	129,129	121	451	\$ 129,701
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	2,862	514	0	0	0	0	0	3,376	258	959	4,593
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	2,862	514	0	0	0	0	0	3,376	196	728	4,300
083	Speech Pathology	57,969	2,862	514	0	0	0	0	0	61,345	70	261	61,677
085	Pharmacy	117,788	0	0	0	0	0	0	0	117,788	105	392	118,285
090	Laboratory	14,320	0	0	0	0	0	0	0	14,320	13	48	14,380
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	22,191	0	0	0	0	0	0	0	22,191	20	74	22,285
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	161,640	127,715	22,919	26,430	185,113	683	19,086	10,702	554,289	4,252	15,802	574,342 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	3,368	0	0	0	0	0	0	0	3,368	3	11	3,382
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 932,946</b>	<b>\$ 165,243</b>	<b>\$ 29,605</b>	<b>\$ 26,430</b>	<b>\$ 185,113</b>	<b>\$ 683</b>	<b>\$ 19,086</b>	<b>\$ 10,702</b>	<b>\$ 909,182</b>	<b>\$ 5,038</b>	<b>\$ 18,726</b>	<b>\$ 932,946</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
VIRGIL REHAB & SKILLED NURSING CENTER

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

Provider NPI:  
1811211915

OSHPD Facility Number:  
206190832

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 704,514	97%							
	Property Tax (line 40)	24,364	3%	\$ 728,878						
005	Plant Operations and Maintenance			1,203	\$ 1,203					
010	Housekeeping			1,203	2	\$ 1,205				
060	Laundry and Linen			7,601	13	13	\$ 7,627			
065	Dietary			46,138	76	77	0	\$ 46,291		
155	Social Services			2,550	4	4	0	0	\$ 2,558	
160	Activities			41,760	69	69	0	0	0	\$ 41,898
165	Administration			18,811	31	31	0	0	0	0
166	Medical Records			4,619	8	8	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			4,763	8	8	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			12,605	21	21	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			12,605	21	21	0	0	0	0
083	Speech Pathology			12,605	21	21	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			562,415	930	933	7,627	46,291	2,558	41,898
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
<b>NONREIMBURSABLE</b>										
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
	<b>TOTAL</b>	<b>\$ 728,878</b>	<b>100%</b>	<b>\$ 728,878</b>	<b>\$ 1,203</b>	<b>\$ 1,205</b>	<b>\$ 7,627</b>	<b>\$ 46,291</b>	<b>\$ 2,558</b>	<b>\$ 41,898</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
VIRGIL REHAB & SKILLED NURSING CENTER

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

Provider NPI:  
1811211915

OSHPD Facility Number:  
206190832

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 97% Of Total	Property Tax 3% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 704,514	97%							
	Property Tax (line 40)	24,364	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 18,874	\$ 18,874				
166	Medical Records				4,634		\$ 4,634			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	4,779	455	112	\$ 5,345	\$ 5,166	\$ 179
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	12,647	966	237	13,850	13,388	463
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	12,647	734	180	13,561	13,108	453
083	Speech Pathology			0	12,647	263	65	12,975	12,541	434
085	Pharmacy			0	0	395	97	492	475	16
090	Laboratory			0	0	48	12	60	58	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	74	18	93	90	3
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	662,651	15,926	3,910	682,488	659,675	22,813
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	11	3	14	14	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 728,878	100%	\$ -	\$ 705,370	\$ 18,874	\$ 4,634	\$ 728,878	\$ 704,514	\$ 24,364

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
VIRGIL REHAB & SKILLED NURSING CENTER

Provider NPI:  
1811211915

OSHPD Facility Number:  
206190832

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. 50% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 41% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 9,630												
055	Interest - Other	32,397												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	556,057												
	Total Costs Allocable as Administration	598,084	50%											
167	CDPH Licensing Fees	36,845	3%											
168	Professional Liability Insurance	75,723	6%											
169	Quality Assurance Fees	485,306	41%											
174	Caregiver Training	0	0%											
	Total	1,195,958	100%						\$ 1,195,958					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 1,743	\$ 129,129	\$ 4,779	\$ 135,650	28,809	\$ 14,407	\$ 888	\$ 1,824	\$ 11,690	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			267,727	4,612	3,376	12,647	288,362	61,241	30,626	1,887	3,878	24,851	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			198,412	4,612	3,376	12,647	219,047	46,520	23,264	1,433	2,945	18,877	0
083	Speech Pathology			0	4,612	61,345	12,647	78,604	16,694	8,348	514	1,057	6,774	0
085	Pharmacy			0	0	117,788	0	117,788	25,015	12,510	771	1,584	10,151	0
090	Laboratory			0	0	14,320	0	14,320	3,041	1,521	94	193	1,234	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	22,191	0	22,191	4,713	2,357	145	298	1,912	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			2,848,630	686,442	554,289	662,651	4,752,013	1,009,210	504,694	31,092	63,899	409,526	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*
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	3,368	0	3,368	715	358	22	45	290	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,195,958		\$ 3,314,769	\$ 702,022	\$ 909,182	\$ 705,370	\$ 5,631,343	\$ 1,195,958					
	Total Administrative Costs							\$ 1,195,958		\$ 598,084	\$ 36,845	\$ 75,723	\$ 485,306	\$ -
	Unit Cost Multiplier							0.21237527						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 163,115	\$ 23,764	\$ 23,508	\$ 210,387							
	<b>TOTAL FACILITY COSTS</b>							\$ 7,037,688						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
VIRGIL REHAB & SKILLED NURSING CENTER

Provider NPI:  
1811211915

OSHPD Facility Number:  
206190832

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 4)	Plant Ops (SQ FT) 5 (Adj 4)	Hskpng (SQ FT) 10 (Adj 4)	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	25									
010	Housekeeping	25	25								
060	Laundry and Linen	158	158	158							
065	Dietary	959	959	959							
155	Social Services	53	53	53							
160	Activities	868	868	868							
165	Administration	391	391	391							
166	Medical Records	96	96	96							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	99	99	99						135,650	135,650
077	Specialized Support Surfaces									0	0
080	Physical Therapy	262	262	262						288,362	288,362
081	Respiratory Therapy									0	0
082	Occupational Therapy	262	262	262						219,047	219,047
083	Speech Pathology	262	262	262						78,604	78,604
085	Pharmacy									117,788	117,788
090	Laboratory									14,320	14,320
095	Home Health Services									0	0
100	Other Ancillary Services									22,191	22,191
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	11,690	11,690	11,690	374,690	102,407	2,825,558	2,825,558	2,825,558	4,752,013	4,752,013
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber									3,368	3,368
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	15,150	15,125	15,100	374,690	102,407	2,825,558	2,825,558	2,825,558	5,631,343	5,631,343
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 97,014 0.034334457	\$ 87,698 0.031037409			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 138,311 9.14452893	\$ 127,738 8.45944458	\$ 66,928 0.17862347	\$ 325,750 3.18093695	\$ 933 0.00033020	\$ 15,280 0.00540787	\$ 71,760 0.02539675	\$ 6,883 0.00122229	\$ 156,232 0.02774329
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 165,243 10.92515703	\$ 29,605 1.96060457	\$ 26,430 0.07053818	\$ 185,113 1.80762492	\$ 683 0.00024170	\$ 19,086 0.00675472	\$ 10,702 0.00378757	\$ 5,038 0.00089470	\$ 18,726 0.00332532
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 728,878 48.11075908	\$ 1,203 0.07952192	\$ 1,205 0.07978523	\$ 7,627 0.02035461	\$ 46,291 0.45202958	\$ 2,558 0.00090542	\$ 41,898 0.01482837	\$ - 0.00000000	\$ 18,874 0.00335153	\$ 4,634 0.00082288

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VIRGIL REHAB & SKILLED NURSING CENTER

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

Provider NPI:  
1811211915

OSHPD Facility Number:  
206190832

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	\$ 114,619	\$ 0	\$ 114,619	(Sch 3)
005	.20-.39	Fringe Benefits	6200	23,692	0	23,692	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	165,243	0	165,243	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 303,554	\$ 0	\$ 303,554	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 89,849	\$ 0	\$ 89,849	(Sch 3)
010	.20-.39	Fringe Benefits	6300	18,460	0	18,460	(Sch 3)
010	.79	Agency Staff	6300	19,200	0	19,200	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	29,332	0	29,332	(Sch 4)
010		Housekeeping - Total	6300	\$ 156,841	\$ 0	\$ 156,841	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	6,693	0	6,693	(Sch 5)
025		Depreciation: Equipment	7140	1,437	0	1,437	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	696,384	0	696,384	(Sch 5)
040		Property Taxes	7300	24,364	0	24,364	(Sch 5)
045		Property Insurance	7400	9,630	0	9,630	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 32,397	\$ 0	\$ 32,397	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,231,300	\$ 0	\$ 1,231,300	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 42,504	\$ 0	\$ 42,504	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,843	0	8,843	(Sch 3)
060	.79	Agency Staff	6400	12,800	0	12,800	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	24,394	0	24,394	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 88,541	\$ 0	\$ 88,541	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 250,087	\$ 0	\$ 250,087	(Sch 3)
065	.20-.39	Fringe Benefits	6500	58,781	0	58,781	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	172,756	0	172,756	(Sch 4)
065		Dietary - Total	6500	\$ 481,624	\$ 0	\$ 481,624	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	127,853	0	127,853	(Sch 4)
075		Patient Supplies - Total	8100	\$ 127,853	\$ 0	\$ 127,853	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VIRGIL REHAB & SKILLED NURSING CENTER

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

Provider NPI:  
1811211915

OSHPD Facility Number:  
206190832

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	\$ 225,530	\$ 0	\$ 225,530	(Sch 2)
080	.20-.39	Fringe Benefits	8200	42,197	0	42,197	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 267,727	\$ 0	\$ 267,727	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 164,937	\$ 0	\$ 164,937	(Sch 2)
082	.20-.39	Fringe Benefits	8250	33,475	0	33,475	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 198,412	\$ 0	\$ 198,412	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	57,969	0	57,969	(Sch 4)
083		Speech Pathology - Total	8280	\$ 57,969	\$ 0	\$ 57,969	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	117,788	0	117,788	(Sch 4)
085		Pharmacy - Total	8300	\$ 117,788	\$ 0	\$ 117,788	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	14,320	0	14,320	(Sch 4)
090		Laboratory - Total	8400	\$ 14,320	\$ 0	\$ 14,320	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	22,191	0	22,191	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 22,191	\$ 0	\$ 22,191	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VIRGIL REHAB & SKILLED NURSING CENTER

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

Provider NPI:  
1811211915

OSHPD Facility Number:  
206190832

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 806,260	\$ 0	\$ 806,260	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,199,762	\$ 0	\$ 2,199,762	(Sch 2)
105	.20-.39	Fringe Benefits	6110	464,156	0	464,156	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	161,640	0	161,640	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,825,558	\$ 0	\$ 2,825,558	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VIRGIL REHAB & SKILLED NURSING CENTER

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

Provider NPI:  
1811211915

OSHPD Facility Number:  
206190832

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	3,368	0	3,368 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,368	\$ 0	\$ 3,368
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 2,828,926	\$ 0	\$ 2,828,926
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 82,731	\$ 0	\$ 82,731 (Sch 2)
155	.20-.39	Fringe Benefits	6600	14,283	0	14,283 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0 (Sch 4)
155		Social Services - Total	6600	\$ 97,014	\$ 0	\$ 97,014

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VIRGIL REHAB & SKILLED NURSING CENTER

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

Provider NPI:  
1811211915

OSHPD Facility Number:  
206190832

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	\$ 71,814	\$ 0	\$ 71,814	(Sch 2)
160	.20-.39	Fringe Benefits	6700	15,884	0	15,884	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,901	0	7,901	(Sch 4)
160		Activities - Total	6700	\$ 95,599	\$ 0	\$ 95,599	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 247,607	\$ 0	\$ 247,607	(Sch 6)
165	.20-.39	Fringe Benefits	6900	45,832	0	45,832	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	253,176	9,442	262,618	(Sch 6)
165		Administration - Total	6900	\$ 546,615	\$ 9,442	\$ 556,057	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 130,962	\$ 0	\$ 130,962	(Sch 3)
166	.20-.39	Fringe Benefits	6900	23,580	0	23,580	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	17,489	0	17,489	(Sch 4)
166		Medical Records - Total	6900	\$ 172,031	\$ 0	\$ 172,031	
167		CDPH Licensing Fees	6900	\$ 36,845	\$ 0	\$ 36,845	(Sch 6)
168		Professional Liability Insurance	6900	\$ 85,426	\$ (9,703)	\$ 75,723	(Sch 6)
169		Quality Assurance Fees	6900	\$ 485,306	\$ 0	\$ 485,306	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 59,508	\$ 0	\$ 59,508	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,252	0	12,252	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	10,702	0	10,702	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 82,462	\$ 0	\$ 82,462	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,601,298	\$ (261)	\$ 1,601,037	
200		<b>Total</b>		\$ 7,037,949	\$ (261)	\$ 7,037,688	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 150,162	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			Provider NPI		Adjustments
VIRGIL REHAB & SKILLED NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1811211915		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						
<b><u>MEMORANDUM ADJUSTMENTS</u></b>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purpose 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$150,162	\$150,162

Provider Name							Fiscal Period		Provider NPI		Adjustments
VIRGIL REHAB & SKILLED NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1811211915		5
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<b><u>RECLASSIFICATION OF REPORTED COSTS</u></b>											
2	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$85,426	(\$9,442)	\$75,984 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	253,176	9,442	262,618	
							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				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
VIRGIL REHAB & SKILLED NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1811211915		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					
<b><u>ADJUSTMENT TO REPORTED COSTS</u></b>											
3	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust the reported liability insurance expense to agree with the invoices submitted. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$75,984	(\$261)	\$75,723

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
VIRGIL REHAB & SKILLED NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1811211915		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				
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>										
4	10.7	080	1,2,3	7	080		Physical Therapy (Square Feet)	174	88	262
	10.7	082	1,2,3	7	082		Occupational Therapy	174	88	262
	10.7	083	1,2,3	7	083		Speech Pathology	174	88	262
	10.7	105	1,2,3	7	105		Skilled Nursing Care	11,753	(63)	11,690
	10.7	165	1,2,3	7	165		Administration	312	79	391
	10.7	175	1	7	N/A		Total Statistics - Square Feet	14,870	280	15,150
	10.7	175	2	7	N/A		Total Statistics - Square Feet	14,845	280	15,125
	10.7	175	3	7	N/A		Total Statistics - Square Feet	14,820	280	15,100
							To establish the proper square footage statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period	Provider NPI		Adjustments
VIRGIL REHAB & SKILLED NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1811211915		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				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
5	4.1	5	2	1	15	Skilled Nursing Care - Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through February 4, 2013 Report Date: February 5, 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	31,470	(526)	30,944	