

**REPORT
ON THE
RATE SETTING AUDIT**

**VILLA MESA CARE CENTER
UPLAND, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1588770929**

**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: Teresa Zapata**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

August 28, 2013

MaryLynn Mahan
Chief Financial Officer
P&M Management, Inc.
16742 Orange Way
Fontana, CA 92335

VILLA MESA CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1588770929
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
3. Audited Allocation of Home Office Cost

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.

MaryLynn Mahan
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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—Rancho Cucamonga at (909) 481-3420.

Original Signed By

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

Certified

cc: Bruce Burg, CPA
Gorelick & Uslaner, CPAs
11620 Wilshire Boulevard, Suite 800
Los Angeles, CA 90025

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
VILLA MESA CARE CENTER

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

Provider NPI:
1588770929

OSHPD Facility No.:
206361333

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	\$ 2,515,979	\$ 74.70
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 715,721	\$ 21.25
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 956,360	\$ 28.39
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 447,562	\$ 13.29
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 7,580	\$ 0.23
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,929	\$ 0.56
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 158,270	\$ 4.70
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 394,450	\$ 11.71
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 655,257	\$ 19.45
11	Cost of Routine Service/Audited Total Costs	\$ 5,891,192	\$ 5,870,109	\$ 174.29
12	Total Patient Days (Adj)	33,681	33,681	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 174.91	\$ 174.29	
14	Overpayments (Adj)		\$ 0	
15	Medi-Cal Days (Adj 5)	25,153	25,137	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

VILLA MESA CARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1588770929

OSHPD Facility No.:

206361333

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 MESA CARE CENTER

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

Provider NPI:
1588770929

OSHPD Facility No.:
206361333

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	\$ 42,585	\$ 42,585		
160	Activities	60,770		\$ 60,770	
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	2,412,624	42,585	60,770	2,515,979
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	\$ 2,515,979	\$ 42,585	\$ 60,770	\$ 2,515,979

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
VILLA MESA CARE CENTER

Provider NPI:
1588770929

OSHPD Facility Number:
206361333

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	\$ 75,018	\$ 75,018										
010	Housekeeping	198,864	-	\$ 198,864									
060	Laundry and Linen	74,331	4,199	11,131	\$ 89,661								
065	Dietary	272,121	10,410	27,595	0	\$ 310,126							
155	Social Services	N/A	441	1,169	0	0	\$ 1,610						
160	Activities	N/A	2,761	7,319	0	0	0	\$ 10,080					
165	Administration	N/A	3,031	8,034	0	0	0	0	\$ 11,064	\$ 11,064			
166	Medical Records	56,010	3,732	9,894	0	0	0	0	69,637		\$ 69,637		
170	Inservice Education - Nursing	63,113	2,140	5,673	0	0	0	\$ 70,927					
ANCILLARY SERVICES													
075	Patient Supplies		937	2,485	0	0	0	0	0	3,422	55	348	\$ 3,826
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,079	2,859	0	0	0	0	0	3,938	490	3,085	7,513
081	Respiratory Therapy		0	0	0	0	0	0	0	0	9	59	68
082	Occupational Therapy		753	1,997	0	0	0	0	0	2,750	370	2,332	5,452
083	Speech Pathology		321	851	0	0	0	0	0	1,172	47	297	1,517
085	Pharmacy		0	0	0	0	0	0	0	0	287	1,803	2,090
090	Laboratory		0	0	0	0	0	0	0	0	94	589	683
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	174	1,095	1,268
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		44,871	118,948	89,661	310,126	1,610	10,080	70,927	646,223	9,528	59,970	715,721 *
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		342	908	0	0	0	0	0	1,250	9	58	1,318
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 739,457	\$ 75,018	\$ 198,864	\$ 89,661	\$ 310,126	\$ 1,610	\$ 10,080	\$ 70,927	\$ 658,756	\$ 11,064	\$ 69,637	\$ 739,457

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
VILLA MESA CARE CENTER

Provider NPI:
1588770929

OSHPD Facility Number:
206361333

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	\$ 173,055	\$ 173,055										
010	Housekeeping	27,889	0	\$ 27,889									
060	Laundry and Linen	62,180	9,687	1,561	\$ 73,428								
065	Dietary	206,250	24,014	3,870	0	\$ 234,134							
155	Social Services	5,673	1,017	164	0	0	\$ 6,854						
160	Activities	5,559	6,369	1,026	0	0	0	\$ 12,954					
165	Administration	N/A	6,991	1,127	0	0	0	0		\$ 8,118	\$ 8,118		
166	Medical Records	38,364	8,610	1,388	0	0	0	0		48,362		\$ 48,362	
170	Inservice Education - Nursing	433	4,937	796	0	0	0	0	\$ 6,166				
ANCILLARY SERVICES													
075	Patient Supplies	14,104	2,162	348	0	0	0	0	0	16,615	41	242	\$ 16,898
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	217,054	2,488	401	0	0	0	0	0	219,943	360	2,142	222,445
081	Respiratory Therapy	4,421	0	0	0	0	0	0	0	4,421	7	41	4,469
082	Occupational Therapy	164,848	1,738	280	0	0	0	0	0	166,866	272	1,619	168,757
083	Speech Pathology	18,147	741	119	0	0	0	0	0	19,007	35	206	19,248
085	Pharmacy	134,950	0	0	0	0	0	0	0	134,950	210	1,252	136,413
090	Laboratory	44,087	0	0	0	0	0	0	0	44,087	69	409	44,565
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	81,903	0	0	0	0	0	0	0	81,903	128	760	82,791
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	453,993	103,511	16,682	73,428	234,134	6,854	12,954	6,166	907,721	6,991	41,648	956,360
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	790	127	0	0	0	0	0	917	7	41	965
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,652,910	\$ 173,055	\$ 27,889	\$ 73,428	\$ 234,134	\$ 6,854	\$ 12,954	\$ 6,166	\$ 1,596,431	\$ 8,118	\$ 48,362	\$ 1,652,910

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VILLA MESA CARE CENTER

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

Provider NPI:
1588770929

OSHPD Facility Number:
206361333

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)	\$ 475,258	98%							
	Property Tax (line 40)	8,049	2%	\$ 483,307						
005	Plant Operations and Maintenance			4,372	\$ 4,372					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			26,808	245	0	\$ 27,053			
065	Dietary			66,459	607	0	0	\$ 67,066		
155	Social Services			2,815	26	0	0	0	\$ 2,840	
160	Activities			17,626	161	0	0	0	0	\$ 17,787
165	Administration			19,348	177	0	0	0	0	0
166	Medical Records			23,829	218	0	0	0	0	0
170	Inservice Education - Nursing			13,664	125	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			5,985	55	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			6,886	63	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			4,810	44	0	0	0	0	0
083	Speech Pathology			2,050	19	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			286,470	2,615	0	27,053	67,066	2,840	17,787
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,186	20	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 483,307	100%	\$ 483,307	\$ 4,372	\$ -	\$ 27,053	\$ 67,066	\$ 2,840	\$ 17,787

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VILLA MESA CARE CENTER

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

Provider NPI:
1588770929

OSHPD Facility Number:
206361333

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 98% Of Total	Property Tax 2% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 475,258	98%							
	Property Tax (line 40)	8,049	2%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 19,524	\$ 19,524				
166	Medical Records				24,047		\$ 24,047			
170	Inservice Education - Nursing			\$ 13,788						
	ANCILLARY SERVICES									
075	Patient Supplies			0	6,039	98	120	\$ 6,257	\$ 6,153	\$ 104
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	6,949	865	1,065	8,879	8,732	148
081	Respiratory Therapy			0	0	17	20	37	36	1
082	Occupational Therapy			0	4,853	654	805	6,312	6,207	105
083	Speech Pathology			0	2,068	83	103	2,254	2,217	38
085	Pharmacy			0	0	506	623	1,128	1,110	19
090	Laboratory			0	0	165	203	369	362	6
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	307	378	685	673	11
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			13,788	417,620	16,814	20,709	455,142	447,562	7,580
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,206	16	20	2,243	2,205	37
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 483,307	100%	\$ 13,788	\$ 439,736	\$ 19,524	\$ 24,047	\$ 483,307	\$ 475,258	\$ 8,049

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
VILLA MESA CARE CENTER

Provider NPI:
1588770929

OSHPD Facility Number:
206361333

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. 53% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 13% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 11,662												
055	Interest - Other	5,513												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	743,705												
	Total Costs Allocable as Administration	760,880	53%											
167	CDPH Licensing Fees	21,980	2%											
168	Professional Liability Insurance	183,782	13%											
169	Quality Assurance Fees	458,032	32%											
174	Caregiver Training	0	0%											
	Total	1,424,674	100%						\$ 1,424,674					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 3,422	\$ 16,615	\$ 6,039	\$ 26,077	7,129	\$ 3,808	\$ 110	\$ 920	\$ 2,292	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	3,938	219,943	6,949	230,831	63,110	33,705	974	8,141	20,290	0
081	Respiratory Therapy			0	4,421	4,421	0	4,421	1,209	646	19	156	389	0
082	Occupational Therapy			0	2,750	166,866	4,853	174,470	47,700	25,476	736	6,153	15,336	0
083	Speech Pathology			0	1,172	19,007	2,068	22,247	6,082	3,248	94	785	1,956	0
085	Pharmacy			0	0	134,950	0	134,950	36,896	19,705	569	4,760	11,862	0
090	Laboratory			0	0	44,087	0	44,087	12,054	6,437	186	1,555	3,875	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	81,903	0	81,903	22,392	11,959	345	2,889	7,199	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			2,515,979	646,223	907,721	417,620	4,487,543	1,226,906	655,257	18,929	158,270	394,450	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	1,250	917	2,206	4,374	1,196	639	18	154	384	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,424,674		\$ 2,515,979	\$ 658,756	\$ 1,596,431	\$ 439,736	\$ 5,210,902	\$ 1,424,674					
	Total Administrative Costs							\$ 1,424,674		\$ 760,880	\$ 21,980	\$ 183,782	\$ 458,032	\$ -
	Unit Cost Multiplier							0.27340259						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 80,701	\$ 56,479	\$ 43,571	\$ 180,751							
	TOTAL FACILITY COSTS							\$ 6,816,327						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
VILLA MESA CARE CENTER

Provider NPI:
1588770929

OSHPD Facility Number:
206361333

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 Srvs (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	160									
010	Housekeeping										
060	Laundry and Linen	981	981	981							
065	Dietary	2,432	2,432	2,432							
155	Social Services	103	103	103							
160	Activities	645	645	645							
165	Administration	708	708	708							
166	Medical Records	872	872	872							
170	Inservice Education - Nursing	500	500	500							
	ANCILLARY SERVICES										
075	Patient Supplies	219	219	219						26,077	26,077
077	Specialized Support Surfaces									0	0
080	Physical Therapy	252	252	252						230,831	230,831
081	Respiratory Therapy									4,421	4,421
082	Occupational Therapy	176	176	176						174,470	174,470
083	Speech Pathology	75	75	75						22,247	22,247
085	Pharmacy									134,950	134,950
090	Laboratory									44,087	44,087
095	Home Health Services									0	0
100	Other Ancillary Services									81,903	81,903
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,483	10,483	10,483	166,340	99,804	2,866,617	2,866,617	2,866,617	4,487,543	4,487,543
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	80	80	80						4,374	4,374
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	17,686	17,526	17,526	166,340	99,804	2,866,617	2,866,617	2,866,617	5,210,902	5,210,902
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 42,585 0.01485549	\$ 60,770 0.021199204			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 75,018 4.28038343	\$ 198,864 11.34679904	\$ 89,661 0.53902408	\$ 310,126 3.10735349	\$ 1,610 0.00056150	\$ 10,080 0.00351618	\$ 70,927 0.02474226	\$ 11,064 0.00212325	\$ 69,637 0.01336370
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 173,055 9.87418692	\$ 27,889 1.59129294	\$ 73,428 0.44143102	\$ 234,134 2.34593851	\$ 6,854 0.00239095	\$ 12,954 0.00451900	\$ 6,166 0.00215088	\$ 8,118 0.00155780	\$ 48,362 0.00928091
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 483,307 27.32709488	\$ 4,372 0.24947707	\$ - 0.00000000	\$ 27,053 0.16263447	\$ 67,066 0.67197931	\$ 2,840 0.00099085	\$ 17,787 0.00620484	\$ 13,788 0.00480995	\$ 19,524 0.00374680	\$ 24,047 0.00461470

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VILLA MESA CARE CENTER

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

Provider NPI:
1588770929

OSHPD Facility Number:
206361333

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	\$ 50,903	\$ (289)	\$ 50,614	(Sch 3)
005	.20-.39	Fringe Benefits	6200	24,543	(139)	24,404	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	174,042	(987)	173,055	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 249,488	\$ (1,415)	\$ 248,073	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 161,386	\$ (915)	\$ 160,471	(Sch 3)
010	.20-.39	Fringe Benefits	6300	38,612	(219)	38,393	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	28,048	(159)	27,889	(Sch 4)
010		Housekeeping - Total	6300	\$ 228,046	\$ (1,293)	\$ 226,753	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	7,866	(45)	7,821	(Sch 5)
025		Depreciation: Equipment	7140	29,185	(165)	29,020	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	1,919	(11)	1,908	(Sch 5)
035		Leases and Rentals	7200	438,999	(2,490)	436,509	(Sch 5)
040		Property Taxes	7300	8,095	(46)	8,049	(Sch 5)
045		Property Insurance	7400	11,729	(67)	11,662	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 5,521	\$ (8)	\$ 5,513	(Sch 6)
057		Subtotal 005 - 055		\$ 980,848	\$ (5,540)	\$ 975,308	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 61,202	\$ 0	\$ 61,202	(Sch 3)
060	.20-.39	Fringe Benefits	6400	13,129	0	13,129	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	55,980	6,200	62,180	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 130,311	\$ 6,200	\$ 136,511	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 211,757	\$ 0	\$ 211,757	(Sch 3)
065	.20-.39	Fringe Benefits	6500	60,364	0	60,364	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	212,449	(6,199)	206,250	(Sch 4)
065		Dietary - Total	6500	\$ 484,570	\$ (6,199)	\$ 478,371	
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	14,104	0	14,104	(Sch 4)
075		Patient Supplies - Total	8100	\$ 14,104	\$ 0	\$ 14,104	
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:
VILLA MESA CARE CENTER

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

Provider NPI:
1588770929

OSHPD Facility Number:
206361333

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	217,054	0	217,054	(Sch 4)
080		Physical Therapy - Total	8200	\$ 217,054	\$ 0	\$ 217,054	
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	4,421	0	4,421	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 4,421	\$ 0	\$ 4,421	
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	164,848	0	164,848	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 164,848	\$ 0	\$ 164,848	
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	18,147	0	18,147	(Sch 4)
083		Speech Pathology - Total	8280	\$ 18,147	\$ 0	\$ 18,147	
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	134,950	0	134,950	(Sch 4)
085		Pharmacy - Total	8300	\$ 134,950	\$ 0	\$ 134,950	
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	44,087	0	44,087	(Sch 4)
090		Laboratory - Total	8400	\$ 44,087	\$ 0	\$ 44,087	
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	81,903	0	81,903	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 81,903	\$ 0	\$ 81,903	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VILLA MESA CARE CENTER

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

Provider NPI:
1588770929

OSHPD Facility Number:
206361333

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		\$ 679,514	\$ 0	\$ 679,514	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,934,077	\$ 0	\$ 1,934,077	(Sch 2)
105	.20-.39	Fringe Benefits	6110	478,547	0	478,547	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	453,993	0	453,993	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,866,617	\$ 0	\$ 2,866,617	
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 MESA CARE CENTER

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

Provider NPI:
1588770929

OSHPD Facility Number:
206361333

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	\$	\$ 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		\$ 2,866,617	\$ 0	\$ 2,866,617
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 32,722	\$ (31)	\$ 32,691 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,903	(9)	9,894 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	5,678	(5)	5,673 (Sch 4)
155		Social Services - Total	6600	\$ 48,303	\$ (45)	\$ 48,258

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VILLA MESA CARE CENTER

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

Provider NPI:
1588770929

OSHPD Facility Number:
206361333

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	\$ 47,614	\$ (45)	\$ 47,569	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,213	(12)	13,201	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,564	(5)	5,559	(Sch 4)
160		Activities - Total	6700	\$ 66,391	\$ (62)	\$ 66,329	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 199,258	\$ (179)	\$ 199,079	(Sch 6)
165	.20-.39	Fringe Benefits	6900	141,981	(132)	141,849	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	416,705	(13,928)	402,777	(Sch 6)
165		Administration - Total	6900	\$ 757,944	\$ (14,239)	\$ 743,705	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 44,471	\$ 0	\$ 44,471	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,539	0	11,539	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	38,364	0	38,364	(Sch 4)
166		Medical Records - Total	6900	\$ 94,374	\$ 0	\$ 94,374	
167		CDPH Licensing Fees	6900	\$ 21,980	\$ 0	\$ 21,980	(Sch 6)
168		Professional Liability Insurance	6900	\$ 183,782	\$ 0	\$ 183,782	(Sch 6)
169		Quality Assurance Fees	6900	\$ 458,032	\$ 0	\$ 458,032	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 51,847	\$ (48)	\$ 51,799	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,325	(11)	11,314	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	433	0	433	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 63,605	\$ (59)	\$ 63,546	
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		\$ 1,694,411	\$ (14,405)	\$ 1,680,006	
200		Total		\$ 6,836,271	\$ (19,944)	\$ 6,816,327	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 149,188	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
VILLA MESA CARE CENTER

Provider NPI:
1588770929

OSHPD Facility Number:
206361333

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

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	(289)	(289)						
005	2	Plant Operations and Maintenance - Fringe Benefits	(139)	(139)						
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	(987)	(987)						
010	1	Housekeeping - Salaries and Wages	(915)	(915)						
010	2	Housekeeping - Fringe Benefits	(219)	(219)						
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	(159)	(159)						
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	(45)	(45)						
025	4	Depreciation: Equipment	(165)	(165)						
030	4	Depreciation and Amortization - Other	(11)	(11)						
035	4	Leases and Rentals	(2,490)	(2,490)						
040	4	Property Taxes	(46)	(46)						
045	4	Property Insurance	(67)	(67)						
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	(8)	(8)						
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	6,200	(2,580)	8,780					
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	(6,199)	2,580	(8,779)					
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:
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Provider NPI:
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Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

Provider Name:
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Provider NPI:
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Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	(31)	(31)						
155	2	Social Services - Fringe Benefits	(9)	(9)						
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	(5)	(5)						
160	1	Activities - Salaries and Wages	(45)	(45)						
160	2	Activities - Fringe Benefits	(12)	(12)						
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	(5)	(5)						
165	1	Administration - Salaries and Wages	(179)	(179)						
165	2	Administration - Fringe Benefits	(132)	(132)						
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(13,928)	(813)		(13,115)				
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	(48)	(48)						
170	2	Inservice Education - Nursing - Fringe Benefits	(11)	(11)						
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name:
VILLA MESA CARE CENTER

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

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	(\$19,944)	(6,830)	1	(13,115)	0	0	0	0
			(To Sch 8)							

Provider Name							Fiscal Period			Provider NPI		Adjustments
VILLA MESA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1588770929		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>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	\$149,188	\$149,188

Provider Name							Fiscal Period	Provider NPI	Adjustments	
VILLA MESA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1588770929	5	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
2	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$50,903	(\$289)	\$50,614
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	24,543	(139)	24,404
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	174,042	(987)	173,055
	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	161,386	(915)	160,471
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	38,612	(219)	38,393
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	28,048	(159)	27,889
	10.5	020	4	8A-1	020	4	Depreciation - Leasehold Improvements	7,866	(45)	7,821
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	29,185	(165)	29,020
	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other	1,919	(11)	1,908
	10.5	035	4	8A-1	035	4	Leases and Rentals	438,999	(2,490)	436,509
	10.5	040	4	8A-1	040	4	Property Taxes	8,095	(46)	8,049
	10.5	045	4	8A-1	045	4	Property Insurance	11,729	(67)	11,662
	10.5	055	4	8A-1	055	4	Interest - Other	5,521	(8)	5,513
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	55,980	(2,580)	53,400 *
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages	32,722	(31)	32,691
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	9,903	(9)	9,894
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	5,678	(5)	5,673
	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages	47,614	(45)	47,569
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	13,213	(12)	13,201
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	5,564	(5)	5,559
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	199,258	(179)	199,079
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	141,981	(132)	141,849
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	416,705	(813)	415,892 *
	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	51,847	(48)	51,799
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	11,325	(11)	11,314
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	212,449	2,580	215,029 *
							To adjust the provider's apportionment to residential care based on the provider's working trial balance and the statistic schedules. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name							Fiscal Period	Provider NPI		Adjustments	
VILLA MESA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1588770929		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 COSTS</u>											
3	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	*	\$53,400	\$8,780	\$62,180
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	*	215,029	(8,779)	206,250
							To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$415,892	(\$13,115)	\$402,777
							To adjust reported home office costs to agree with the P&M Management, Inc. 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				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
VILLA MESA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1588770929		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>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
5	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 May 31, 2013 Report Date: June 12, 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	25,153	(16)	25,137	