

**REPORT
ON THE
RATE SETTING AUDIT**

**VILLA RANCHO BERNARDO CARE CENTER
SAN DIEGO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1518063437**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Felipe Avila
Auditor: Lang Doan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: May 14, 2013

William Presnell, CFO
Sun Mar Management Services
3050 Saturn Street, Suite 101
Brea, CA 92821

VILLA RANCHO BERNARDO CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1518063437
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$90,782, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

William Presnell
Page 2

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rate Development Division.

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

If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
VILLA RANCHO BERNARDO CARE CENTER

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

Provider NPI:
1518063437

OSHPD Facility No.:
206374029

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	\$ 8,162,100	\$ 81.97
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,729,062	\$ 17.36
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 2,845,775	\$ 28.58
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,865,641	\$ 18.74
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 177,573	\$ 1.78
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 58,783	\$ 0.59
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 297,843	\$ 2.99
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 1,024,420	\$ 10.29
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,737,087	\$ 17.44
11	Cost of Routine Service/Audited Total Costs	\$ 19,600,785	\$ 17,898,283	\$ 179.74
12	Total Patient Days (Adj)	99,579	99,579	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 196.84	\$ 179.74	
14	Overpayments (Adjs 12,13)	\$ 0	\$ (90,782)	
15	Medi-Cal Days (Adj 10)	81,542	80,923	
16	Medi-Cal Managed Care Days (Adj 11)		619	
INTERMEDIATE CARE				
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	
MENTALLY DISORDERED CARE				
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	
DEVELOPMENTALLY DISABLED CARE				
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	
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 RANCHO BERNARDO CARE CENTER

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

Provider NPI:
1518063437

OSHPD Facility No.:
206374029

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	\$ 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	
HOSPICE INPATIENT CARE				
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	
OTHER ROUTINE SERVICES				
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:
VILLA RANCHO BERNARDO CARE CENTER

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

Provider NPI:
1518063437

OSHPD Facility No.:
206374029

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 219,350	\$ 219,350		
160	Activities	302,862		\$ 302,862	
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	855,482	0	0	855,482
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	772,540	0	0	772,540
083	Speech Pathology	264,420	0	0	264,420
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	7,639,888	219,350	302,862	8,162,100 *
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	181,631	0	0	181,631
	TOTAL	\$ 10,236,173	\$ 219,350	\$ 302,862	\$ 10,236,173

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
VILLA RANCHO BERNARDO CARE CENTER

Provider NPI:
1518063437

OSHPD Facility Number:
206374029

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	\$ 76,768	\$ 76,768										
010	Housekeeping	459,248	121	\$ 459,369									
060	Laundry and Linen	223,525	1,464	8,774	\$ 233,762								
065	Dietary	758,366	8,377	50,208	0	\$ 816,951							
155	Social Services	N/A	651	3,902	0	0	\$ 4,553						
160	Activities	N/A	3,942	23,626	0	0	0	\$ 27,568					
165	Administration	N/A	4,451	26,675	0	0	0	0		\$ 31,125	\$ 31,125		
166	Medical Records	130,165	517	3,101	0	0	0	0		133,783		\$ 133,783	
170	Inservice Education - Nursing	138,732	100	598	0	0	0	0	\$ 139,430				
ANCILLARY SERVICES													
075	Patient Supplies		1,250	7,490	0	0	0	0	0	8,740	192	825	\$ 9,756
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,709	10,243	0	0	0	0	0	11,952	1,650	7,091	20,693
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		722	4,326	0	0	0	0	0	5,048	1,421	6,107	12,576
083	Speech Pathology		103	615	0	0	0	0	0	718	474	2,038	3,231
085	Pharmacy		0	0	0	0	0	0	0	0	811	3,485	4,295
090	Laboratory		0	0	0	0	0	0	0	0	178	763	941
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	455	1,957	2,412
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		53,152	318,558	233,762	816,951	4,553	27,568	139,430	1,593,975	25,497	109,590	1,729,062 *
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		151	906	0	0	0	0	0	1,057	40	171	1,268
145	Other Nonreimbursable		58	348	0	0	0	0	0	407	408	1,756	2,570
	TOTAL	\$ 1,786,804	\$ 76,768	\$ 459,369	\$ 233,762	\$ 816,951	\$ 4,553	\$ 27,568	\$ 139,430	\$ 1,621,896	\$ 31,125	\$ 133,783	\$ 1,786,804

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
VILLA RANCHO BERNARDO CARE CENTER

Provider NPI:
1518063437

OSHPD Facility Number:
206374029

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	\$ 851,302	\$ 851,302										
010	Housekeeping	83,617	1,343	\$ 84,960									
060	Laundry and Linen	82,891	16,233	1,623	\$ 100,747								
065	Dietary	663,037	92,899	9,286	0	\$ 765,222							
155	Social Services	0	7,220	722	0	0	\$ 7,941						
160	Activities	21,791	43,715	4,370	0	0	0	\$ 69,876					
165	Administration	N/A	49,356	4,933	0	0	0	0	\$ 54,289	\$ 54,289			
166	Medical Records	0	5,737	573	0	0	0	0	6,310		\$ 6,310		
170	Inservice Education - Nursing	1,200	1,107	111	0	0	0	0	\$ 2,417				
	ANCILLARY SERVICES												
075	Patient Supplies	49,374	13,859	1,385	0	0	0	0	0	64,618	335	39	\$ 64,992
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	18,951	1,894	0	0	0	0	0	20,846	2,878	334	24,058
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	8,004	800	0	0	0	0	0	8,804	2,478	288	11,570
083	Speech Pathology	0	1,139	114	0	0	0	0	0	1,253	827	96	2,176
085	Pharmacy	460,417	0	0	0	0	0	0	0	460,417	1,414	164	461,995
090	Laboratory	100,839	0	0	0	0	0	0	0	100,839	310	36	101,185
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	258,559	0	0	0	0	0	0	0	258,559	794	92	259,445
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	1,201,595	589,419	58,917	100,747	765,222	7,941	69,876	2,417	2,796,134	44,471	5,169	2,845,775 *
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	15,390	1,676	168	0	0	0	0	0	17,234	69	8	17,311
145	Other Nonreimbursable	47,549	645	64	0	0	0	0	0	48,258	712	83	49,053
	TOTAL	\$ 3,837,561	\$ 851,302	\$ 84,960	\$ 100,747	\$ 765,222	\$ 7,941	\$ 69,876	\$ 2,417	\$ 3,776,962	\$ 54,289	\$ 6,310	\$ 3,837,561

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VILLA RANCHO BERNARDO CARE CENTER

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

Provider NPI:
1518063437

OSHPD Facility Number:
206374029

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)	\$ 1,992,804	91%							
	Property Tax (line 40)	189,676	9%	\$ 2,182,480						
005	Plant Operations and Maintenance			128,444	\$ 128,444					
010	Housekeeping			3,240	203	\$ 3,443				
060	Laundry and Linen			39,168	2,449	66	\$ 41,683			
065	Dietary			224,148	14,016	376	0	\$ 238,541		
155	Social Services			17,420	1,089	29	0	0	\$ 18,538	
160	Activities			105,477	6,596	177	0	0	0	\$ 112,250
165	Administration			119,086	7,447	200	0	0	0	0
166	Medical Records			13,842	866	23	0	0	0	0
170	Inservice Education - Nursing			2,670	167	4	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			33,439	2,091	56	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			45,726	2,859	77	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			19,312	1,208	32	0	0	0	0
083	Speech Pathology			2,748	172	5	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			1,422,161	88,931	2,388	41,683	238,541	18,538	112,250
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			4,044	253	7	0	0	0	0
145	Other Nonreimbursable			1,555	97	3	0	0	0	0
	TOTAL	\$ 2,182,480	100%	\$ 2,182,480	\$ 128,444	\$ 3,443	\$ 41,683	\$ 238,541	\$ 18,538	\$ 112,250

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VILLA RANCHO BERNARDO CARE CENTER

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

Provider NPI:
1518063437

OSHPD Facility Number:
206374029

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 91% Of Total	Property Tax 9% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,992,804	91%							
	Property Tax (line 40)	189,676	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 126,732	\$ 126,732				
166	Medical Records				14,731		\$ 14,731			
170	Inservice Education - Nursing			\$ 2,841						
	ANCILLARY SERVICES									
075	Patient Supplies			0	35,587	781	91	\$ 36,459	\$ 33,290	\$ 3,169
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	48,663	6,718	781	56,161	51,280	4,881
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	20,552	5,786	673	27,010	24,663	2,347
083	Speech Pathology			0	2,924	1,931	224	5,080	4,638	441
085	Pharmacy			0	0	3,301	384	3,685	3,365	320
090	Laboratory			0	0	723	84	807	737	70
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1,854	215	2,069	1,889	180
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			2,841	1,927,332	103,814	12,067	2,043,214	1,865,641	177,573
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	4,303	162	19	4,484	4,095	390
145	Other Nonreimbursable			0	1,655	1,663	193	3,512	3,206	305
	TOTAL	\$ 2,182,480	100%	\$ 2,841	\$ 2,041,016	\$ 126,732	\$ 14,731	\$ 2,182,480	\$ 1,992,804	\$ 189,676

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
VILLA RANCHO BERNARDO CARE CENTER

Provider NPI:
1518063437

OSHPD Facility Number:
206374029

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. 56% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 33% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 18,588												
055	Interest - Other	75,580												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	2,026,398												
	Total Costs Allocable as Administration	2,120,566	56%											
167	CDPH Licensing Fees	71,760	2%											
168	Professional Liability Insurance	363,595	10%											
169	Quality Assurance Fees	1,250,571	33%											
174	Caregiver Training	0	0%											
	Total	3,806,492	100%						\$ 3,806,492					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 8,740	\$ 64,618	\$ 35,587	\$ 108,945	23,461	\$ 13,070	\$ 442	\$ 2,241	\$ 7,708	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			855,482	11,952	20,846	48,663	936,942	201,768	112,403	3,804	19,273	66,288	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			772,540	5,048	8,804	20,552	806,943	173,773	96,808	3,276	16,599	57,091	0
083	Speech Pathology			264,420	718	1,253	2,924	269,315	57,996	32,309	1,093	5,540	19,054	0
085	Pharmacy			0	0	460,417	0	460,417	99,150	55,235	1,869	9,471	32,574	0
090	Laboratory			0	0	100,839	0	100,839	21,715	12,097	409	2,074	7,134	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	258,559	0	258,559	55,680	31,019	1,050	5,319	18,293	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			8,162,100	1,593,975	2,796,134	1,927,332	14,479,541	3,118,133	1,737,087	58,783	297,843	1,024,420	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	1,057	17,234	4,303	22,594	4,866	2,711	92	465	1,599	0
145	Other Nonreimbursable			181,631	407	48,258	1,655	231,951	49,950	27,827	942	4,771	16,410	0
	SUBTOTAL	\$ 3,806,492		\$ 10,236,173	\$ 1,621,896	\$ 3,776,962	\$ 2,041,016	\$ 17,676,046	\$ 3,806,492					
	Total Administrative Costs							\$ 3,806,492		\$ 2,120,566	\$ 71,760	\$ 363,595	\$ 1,250,571	\$ -
	Unit Cost Multiplier							0.21534748						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 164,908	\$ 60,599	\$ 141,464	\$ 366,972							
	TOTAL FACILITY COSTS							\$ 21,849,510						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
VILLA RANCHO BERNARDO CARE CENTER

Provider NPI:
1518063437

OSHPD Facility Number:
206374029

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	4,955									
010	Housekeeping	125	125								
060	Laundry and Linen	1,511	1,511	1,511							
065	Dietary	8,647	8,647	8,647							
155	Social Services	672	672	672							
160	Activities	4,069	4,069	4,069							
165	Administration	4,594	4,594	4,594							
166	Medical Records	534	534	534							
170	Inservice Education - Nursing	103	103	103							
	ANCILLARY SERVICES										
075	Patient Supplies	1,290	1,290	1,290						108,945	108,945
077	Specialized Support Surfaces									0	0
080	Physical Therapy	1,764	1,764	1,764						936,942	936,942
081	Respiratory Therapy									0	0
082	Occupational Therapy	745	745	745						806,943	806,943
083	Speech Pathology	106	106	106						269,315	269,315
085	Pharmacy									460,417	460,417
090	Laboratory									100,839	100,839
095	Home Health Services									0	0
100	Other Ancillary Services									258,559	258,559
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	54,863	54,863	54,863	988,330	296,499	8,841,483	8,841,483	8,841,483	14,479,541	14,479,541
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	156	156	156						22,594	22,594
145	Other Nonreimbursable	60	60	60						231,951	231,951
	TOTAL STATISTICS	84,194	79,239	79,114	988,330	296,499	8,841,483	8,841,483	8,841,483	17,676,046	17,676,046
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 219,350 0.024809186	\$ 302,862 0.034254661			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 76,768 0.96881586	\$ 459,369 5.80641988	\$ 233,762 0.23652260	\$ 816,951 2.75532620	\$ 4,553 0.00051495	\$ 27,568 0.00311808	\$ 139,430 0.01576996	\$ 31,125 0.00176088	\$ 133,783 0.00756860
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 851,302 10.74347228	\$ 84,960 1.07389254	\$ 100,747 0.10193664	\$ 765,222 2.58085779	\$ 7,941 0.00089818	\$ 69,876 0.00790318	\$ 2,417 0.00027339	\$ 54,289 0.00307133	\$ 6,310 0.00035701
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 2,182,480 25.92203720	\$ 128,444 1.62096561	\$ 3,443 0.04351790	\$ 41,683 0.04217542	\$ 238,541 0.80452428	\$ 18,538 0.00209672	\$ 112,250 0.01269578	\$ 2,841 0.00032137	\$ 126,732 0.00716973	\$ 14,731 0.00083340

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VILLA RANCHO BERNARDO CARE CENTER

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

Provider NPI:
1518063437

OSHPD Facility Number:
206374029

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	\$ 0	\$ 0	\$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200	0	0	0	(Sch 3)
005	.79	Agency Staff	6200	78,216	(1,448)	76,768	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	851,302	0	851,302	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 929,518	\$ (1,448)	\$ 928,070	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	467,912	(8,664)	459,248	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	83,816	(199)	83,617	(Sch 4)
010		Housekeeping - Total	6300	\$ 551,728	\$ (8,863)	\$ 542,865	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	49,301	0	49,301	(Sch 5)
025		Depreciation: Equipment	7140	142,330	0	142,330	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	1,801,173	0	1,801,173	(Sch 5)
040		Property Taxes	7300	189,676	0	189,676	(Sch 5)
045		Property Insurance	7400	18,588	0	18,588	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 75,726	\$ (146)	\$ 75,580	(Sch 6)
057		Subtotal 005 - 055		\$ 3,758,040	\$ (10,457)	\$ 3,747,583	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	227,742	(4,217)	223,525	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	83,135	(244)	82,891	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 310,877	\$ (4,461)	\$ 306,416	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 0	\$ 0	\$ 0	(Sch 3)
065	.20-.39	Fringe Benefits	6500	0	0	0	(Sch 3)
065	.79	Agency Staff	6500	772,672	(14,306)	758,366	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	997,439	(334,402)	663,037	(Sch 4)
065		Dietary - Total	6500	\$ 1,770,111	\$ (348,708)	\$ 1,421,403	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
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	49,374	0	49,374	(Sch 4)
075		Patient Supplies - Total	8100	\$ 49,374	\$ 0	\$ 49,374	
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:
VILLA RANCHO BERNARDO CARE CENTER

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

Provider NPI:
1518063437

OSHPD Facility Number:
206374029

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	855,482	0	855,482	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 855,482	\$ 0	\$ 855,482	
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	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	772,540	0	772,540	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 772,540	\$ 0	\$ 772,540	
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	264,420	0	264,420	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 264,420	\$ 0	\$ 264,420	
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	460,417	0	460,417	(Sch 4)
085		Pharmacy - Total	8300	\$ 460,417	\$ 0	\$ 460,417	
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	100,839	0	100,839	(Sch 4)
090		Laboratory - Total	8400	\$ 100,839	\$ 0	\$ 100,839	
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	258,559	0	258,559	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 258,559	\$ 0	\$ 258,559	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VILLA RANCHO BERNARDO CARE CENTER

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

Provider NPI:
1518063437

OSHPD Facility Number:
206374029

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		\$ 2,761,631	\$ 0	\$ 2,761,631	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 6,235,559	\$ (38,829)	\$ 6,196,730	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,522,326	(79,168)	1,443,158	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	1,164,219	37,376	1,201,595	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 8,922,104	\$ (80,621)	\$ 8,841,483	
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:
VILLA RANCHO BERNARDO CARE CENTER

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

Provider NPI:
1518063437

OSHPD Facility Number:
206374029

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)
		Other Nonreimbursable					
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	15,390	0	15,390	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 15,390	\$ 0	\$ 15,390	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 151,710	\$ 151,710	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	29,921	29,921	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	47,549	47,549	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 229,180	\$ 229,180	
146		Subtotal 105 - 145		\$ 8,937,494	\$ 148,559	\$ 9,086,053	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 180,342	\$ 0	\$ 180,342	(Sch 2)
155	.20-.39	Fringe Benefits	6600	39,279	(271)	39,008	(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	\$ 219,621	\$ (271)	\$ 219,350	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VILLA RANCHO BERNARDO CARE CENTER

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

Provider NPI:
1518063437

OSHPD Facility Number:
206374029

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	\$ 247,474	\$ 0	\$ 247,474	(Sch 2)
160	.20-.39	Fringe Benefits	6700	55,754	(366)	55,388	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	21,791	0	21,791	(Sch 4)
160		Activities - Total	6700	\$ 325,019	\$ (366)	\$ 324,653	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 743,971	\$ (112,881)	\$ 631,090	(Sch 6)
165	.20-.39	Fringe Benefits	6900	157,440	(21,147)	136,293	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	2,502,817	(1,243,802)	1,259,015	(Sch 6)
165		Administration - Total	6900	\$ 3,404,228	\$ (1,377,830)	\$ 2,026,398	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 117,923	\$ 0	\$ 117,923	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,242	0	12,242	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 130,165	\$ 0	\$ 130,165	
167		CDPH Licensing Fees	6900	\$ 71,760	\$ 0	\$ 71,760	(Sch 6)
168		Professional Liability Insurance	6900	\$ 445,095	\$ (81,500)	\$ 363,595	(Sch 6)
169		Quality Assurance Fees	6900	\$ 1,250,571	\$ 0	\$ 1,250,571	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 116,384	\$ 0	\$ 116,384	(Sch 3)
170	.20-.39	Fringe Benefits	6800	22,517	(169)	22,348	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,200	0	1,200	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 140,101	\$ (169)	\$ 139,932	
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	
		Subtotal 155 - 174		\$ 5,986,560	\$ (1,460,136)	\$ 4,526,424	
200		Total		\$ 23,524,713	\$ (1,675,203)	\$ 21,849,510	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 207,672	
-----	------	---	------	--	--	------------	--

* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
VILLA RANCHO BERNARDO CARE CENTER

Provider NPI:
1518063437

OSHPD Facility Number:
206374029

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 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	(\$1,675,203) (To Sch 8)	0	0	(97)	(369,862)	(81,500)	(25,000)	(1,171,155)	(27,589)

Provider Name							Fiscal Period			Provider NPI		Adjustments
VILLA RANCHO BERNARDO CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1518063437		13
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	\$207,672	\$207,672	

Provider Name							Fiscal Period	Provider NPI		Adjustments	
VILLA RANCHO BERNARDO CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1518063437		13	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$6,235,559	(\$38,829)	\$6,196,730	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	1,522,326	(9,208)	1,513,118 *	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	743,971	38,829	782,800 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	157,440	9,208	166,648 *	
							To reclassify the patient supply clerk's salaries and benefits expense to the Administration cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000				
3	10.5	145	1	8A-1	145	1	Other Nonreimbursable - Salaries and Wages	\$0	\$151,710	\$151,710	
	10.5	145	2	8A-1	145	2	Other Nonreimbursable - Fringe Benefits	0	29,921	29,921	
	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other - Nonlabor	0	47,549	47,549	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* 782,800	(151,710)	631,090	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 166,648	(29,921)	136,727 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	2,502,817	(47,549)	2,455,268 *	
							To establish marketing expense as a nonreimbursable cost center. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304 and 2328				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
VILLA RANCHO BERNARDO CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1518063437		13	
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					
ADJUSTMENTS TO REPORTED COSTS											
4	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	\$1,513,118	(\$43,611)	\$1,469,507 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor		1,164,219	43,612	1,207,831 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	2,455,268	(98)	2,455,170 *
							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				
5	10.5	005	3	8A-1	005	3	Plant Operations and Maintenance - Agency Staff		\$78,216	(\$1,448)	\$76,768
	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff		467,912	(8,664)	459,248
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor		83,816	(199)	83,617
	10.5	055	4	8A-1	055	4	Interest - Other		75,726	(146)	75,580
	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff		227,742	(4,217)	223,525
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor		83,135	(244)	82,891
	10.5	065	3	8A-1	065	3	Dietary - Agency Staff		772,672	(14,306)	758,366
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor		997,439	(334,402)	663,037
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	1,207,831	(6,236)	1,201,595
							To eliminate the profits from related party transactions. 42 CFR 413.17 / CMS Pub. 15-1, Sections 900 and 1005				

Provider Name							Fiscal Period	Provider NPI	Adjustments		
VILLA RANCHO BERNARDO CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1518063437	13		
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>											
6	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust professional liability insurance expense to agree with the premium and claims paid. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.5, 2300 and 2304	\$445,095	(\$81,500)	\$363,595	
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust medical director fees to the accrual basis. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1 and 2304	* \$2,455,170	(\$25,000)	\$2,430,170 *	
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reconcile the reported home office costs to agree with the Sun Mar Management Services Home Office Audit Report for fiscal period ending December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	* \$2,430,170	(\$1,171,155)	\$1,259,015	
9	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* \$1,469,507	(\$26,349)	\$1,443,158	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	39,279	(271)	39,008	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	55,754	(366)	55,388	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 136,727	(434)	136,293	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits To reconcile the reported workers compensation insurance to agree with the amount paid. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.2, 2162.5, 2162.9, 2300 and 2304	22,517	(169)	22,348	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
VILLA RANCHO BERNARDO CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1518063437		13
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
10	4.1	5	2	1	15	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 October 8, 2012 Report Date: October 9, 2012 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	81,542	(619)	80,923	
11	Not Reported			1	16	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	619	619	

Provider Name							Fiscal Period			Provider NPI		Adjustments
VILLA RANCHO BERNARDO CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1518063437		13
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
12	Not Reported			1	14		Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$0	\$72,955	\$72,955 *	
13	Not Reported			1	14		Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 / CMS Pub. 15-1, Sections 2304 and 2409	*	\$72,955	\$17,827	\$90,782	

*Balance carried forward from prior/to subsequent adjustments