

**REPORT
ON THE
RATE SETTING AUDIT**

**VINEYARD HILLS HEALTH CENTER
TEMPLETON, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1629066071**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold
Audit Supervisor: Kathy Atkins
Auditor: Barbara Still**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 04, 2013

Marie Moya, Controller
Compass Health, Inc.
200 South 13th Street, Suite 205
Grover Beach, CA 93433

VINEYARD HILLS HEALTH CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1629066071
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, patient days, and use of share of cost 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 \$564, which resulted from Medi-Cal overpayments

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.

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—Fresno at (559) 446-2458.

Original Signed By

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
VINEYARD HILLS HEALTH CENTER

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

Provider NPI:
1629066071

OSHPD Facility No.:
206401892

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	\$ 3,319,830	\$ 98.52
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 908,820	\$ 26.97
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 753,560	\$ 22.36
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 293,722	\$ 8.72
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 40,316	\$ 1.20
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,934	\$ 0.53
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 28,545	\$ 0.85
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 136,593	\$ 4.05
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 357,630	\$ 10.61
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 729,159	\$ 21.64
11	Cost of Routine Service/Audited Total Costs	\$ 6,710,140.00	\$ 6,586,109	\$ 195.46
12	Total Patient Days (Adj)	33,696	33,696	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 199.14	\$ 195.46	
14	Overpayments (Adj 8)	\$ 0	\$ (564)	
15	Medi-Cal Days (Adj 6)	19,674	1	
16	Medi-Cal Managed Care Days (Adj 7)		19,690	
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:
VINEYARD HILLS HEALTH CENTER

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

Provider NPI:
1629066071

OSHPD Facility No.:
206401892

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:
VINEYARD HILLS HEALTH CENTER

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

Provider NPI:
1629066071

OSHPD Facility No.:
206401892

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	\$ 91,945	\$ 91,945		
160	Activities	47,727		\$ 47,727	
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	477,630	0	0	477,630
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	342,843	0	0	342,843
083	Speech Pathology	63,045	0	0	63,045
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	3,180,158	91,945	47,727	3,319,830 *
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	\$ 4,203,348	\$ 91,945	\$ 47,727	\$ 4,203,348

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
VINEYARD HILLS HEALTH CENTER

Provider NPI:
1629066071

OSHPD Facility Number:
206401892

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 71,965	\$ 71,965										
010	Housekeeping	166,157	1,074	\$ 167,231									
060	Laundry and Linen	107,916	2,822	6,658	\$ 117,397								
065	Dietary	433,240	7,212	17,012	0	\$ 457,463							
155	Social Services	N/A	336	792	0	0	\$ 1,128						
160	Activities	N/A	2,898	6,836	0	0	0	\$ 9,734					
165	Administration	N/A	2,841	6,703	0	0	0	0	\$ 9,544	\$ 9,544			
166	Medical Records	90,045	323	763	0	0	0	0	91,131		\$ 91,131		
170	Inservice Education - Nursing	82,475	932	2,200	0	0	0	0	\$ 85,607				
ANCILLARY SERVICES													
075	Patient Supplies		703	1,659	0	0	0	0	0	2,362	30	285	\$ 2,677
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		785	1,852	0	0	0	0	0	2,636	702	6,703	10,041
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		785	1,852	0	0	0	0	0	2,636	506	4,832	7,975
083	Speech Pathology		779	1,837	0	0	0	0	0	2,615	105	1,006	3,727
085	Pharmacy		0	0	0	0	0	0	0	0	513	4,894	5,406
090	Laboratory		0	0	0	0	0	0	0	0	87	826	913
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		82	193	0	0	0	0	0	274	96	917	1,287
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		47,326	111,640	117,397	457,463	1,128	9,734	85,607	830,295	7,444	71,081	908,820
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		195	459	0	0	0	0	0	654	6	55	714
145	Other Nonreimbursable		2,873	6,777	0	0	0	0	0	9,649	56	532	10,237
	TOTAL	\$ 951,798	\$ 71,965	\$ 167,231	\$ 117,397	\$ 457,463	\$ 1,128	\$ 9,734	\$ 85,607	\$ 851,123	\$ 9,544	\$ 91,131	\$ 951,798

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
VINEYARD HILLS HEALTH CENTER

Provider NPI:
1629066071

OSHPD Facility Number:
206401892

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	\$ 333,268	\$ 333,268										
010	Housekeeping	19,617	4,972	\$ 24,589									
060	Laundry and Linen	17,873	13,071	979	\$ 31,923								
065	Dietary	198,134	33,397	2,501	0	\$ 234,032							
155	Social Services	11,407	1,556	117	0	0	\$ 13,079						
160	Activities	9,329	13,420	1,005	0	0	0	\$ 23,754					
165	Administration	N/A	13,158	986	0	0	0	0		\$ 14,144	\$ 14,144		
166	Medical Records	16,455	1,498	112	0	0	0	0		18,065		\$ 18,065	
170	Inservice Education - Nursing	2,635	4,318	323	0	0	0	0	\$ 7,277				
ANCILLARY SERVICES													
075	Patient Supplies	11,300	3,257	244	0	0	0	0	0	14,801	44	56	\$ 14,901
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	2,058	3,635	272	0	0	0	0	0	5,965	1,040	1,329	8,334
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	3,635	272	0	0	0	0	0	3,907	750	958	5,615
083	Speech Pathology	0	3,606	270	0	0	0	0	0	3,876	156	199	4,231
085	Pharmacy	357,998	0	0	0	0	0	0	0	357,998	760	970	359,728
090	Laboratory	60,458	0	0	0	0	0	0	0	60,458	128	164	60,750
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	65,954	378	28	0	0	0	0	0	66,360	142	182	66,684
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	182,794	219,164	16,415	31,923	234,032	13,079	23,754	7,277	728,438	11,032	14,090	753,560 *
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	1,375	901	68	0	0	0	0	0	2,344	9	11	2,363
145	Other Nonreimbursable	0	13,303	996	0	0	0	0	0	14,300	83	106	14,488
	TOTAL	\$ 1,290,655	\$ 333,268	\$ 24,589	\$ 31,923	\$ 234,032	\$ 13,079	\$ 23,754	\$ 7,277	\$ 1,258,447	\$ 14,144	\$ 18,065	\$ 1,290,655

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VINEYARD HILLS HEALTH CENTER

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

Provider NPI:
1629066071

OSHPD Facility Number:
206401892

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)	\$ 325,377	88%							
	Property Tax (line 40)	44,661	12%	\$ 370,038						
005	Plant Operations and Maintenance			42,243	\$ 42,243					
010	Housekeeping			4,891	630	\$ 5,521				
060	Laundry and Linen			12,856	1,657	220	\$ 14,733			
065	Dietary			32,848	4,233	562	0	\$ 37,643		
155	Social Services			1,530	197	26	0	0	\$ 1,754	
160	Activities			13,199	1,701	226	0	0	0	\$ 15,126
165	Administration			12,942	1,668	221	0	0	0	0
166	Medical Records			1,473	190	25	0	0	0	0
170	Inservice Education - Nursing			4,247	547	73	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			3,203	413	55	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,575	461	61	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,575	461	61	0	0	0	0
083	Speech Pathology			3,547	457	61	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			372	48	6	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			215,565	27,780	3,686	14,733	37,643	1,754	15,126
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			887	114	15	0	0	0	0
145	Other Nonreimbursable			13,085	1,686	224	0	0	0	0
	TOTAL	\$ 370,038	100%	\$ 370,038	\$ 42,243	\$ 5,521	\$ 14,733	\$ 37,643	\$ 1,754	\$ 15,126

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VINEYARD HILLS HEALTH CENTER

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

Provider NPI:
1629066071

OSHPD Facility Number:
206401892

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 88% Of Total	Property Tax 12% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 325,377	88%							
	Property Tax (line 40)	44,661	12%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 14,831	\$ 14,831				
166	Medical Records				1,688		\$ 1,688			
170	Inservice Education - Nursing			\$ 4,867						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,671	46	5	\$ 3,723	\$ 3,273	\$ 449
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	4,097	1,091	124	5,312	4,671	641
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	4,097	786	90	4,973	4,373	600
083	Speech Pathology			0	4,064	164	19	4,247	3,734	513
085	Pharmacy			0	0	796	91	887	780	107
090	Laboratory			0	0	135	15	150	132	18
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	426	149	17	592	521	71
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			4,867	321,153	11,568	1,317	334,038	293,722	40,316
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,016	9	1	1,026	902	124
145	Other Nonreimbursable			0	14,995	87	10	15,091	13,270	1,821
	TOTAL	\$ 370,038	100%	\$ 4,867	\$ 353,519	\$ 14,831	\$ 1,688	\$ 370,038	\$ 325,377	\$ 44,661

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
VINEYARD HILLS HEALTH CENTER

Provider NPI:
1629066071

OSHPD Facility Number:
206401892

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. 57% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 11% of Total
GENERAL SERVICES														
045	Property Insurance	\$ -												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	934,838												
	Total Costs Allocable as Administration	934,838	57%											
167	CDPH Licensing Fees	22,993	1%											
168	Professional Liability Insurance	36,597	2%											
169	Quality Assurance Fees	458,509	28%											
174	Caregiver Training	175,123	11%											
	Total	1,628,060	100%						\$ 1,628,060					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,362	\$ 14,801	\$ 3,671	\$ 20,834	5,088	\$ 2,922	\$ 72	\$ 114	\$ 1,433	\$ 547
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			477,630	2,636	5,965	4,097	490,328	119,747	68,759	1,691	2,692	33,724	12,881
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			342,843	2,636	3,907	4,097	353,483	86,327	49,569	1,219	1,941	24,312	9,286
083	Speech Pathology			63,045	2,615	3,876	4,064	73,600	17,974	10,321	254	404	5,062	1,933
085	Pharmacy			0	0	357,998	0	357,998	87,429	50,202	1,235	1,965	24,623	9,404
090	Laboratory			0	0	60,458	0	60,458	14,765	8,478	209	332	4,158	1,588
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	274	66,360	426	67,061	16,377	9,404	231	368	4,612	1,762
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			3,319,830	830,295	728,438	321,153	5,199,716	1,269,861	729,159	17,934	28,545	357,630	136,593
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	654	2,344	1,016	4,014	980	563	14	22	276	105
145	Other Nonreimbursable			0	9,649	14,300	14,995	38,944	9,511	5,461	134	214	2,679	1,023
	SUBTOTAL	\$ 1,628,060		\$ 4,203,348	\$ 851,123	\$ 1,258,447	\$ 353,519	\$ 6,666,437	\$ 1,628,060					
	Total Administrative Costs							\$ 1,628,060		\$ 934,838	\$ 22,993	\$ 36,597	\$ 458,509	\$ 175,123
	Unit Cost Multiplier							0.24421742						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 100,675	\$ 32,208	\$ 16,519	\$ 149,402							
	TOTAL FACILITY COSTS							\$ 8,443,899						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
VINEYARD HILLS HEALTH CENTER

Provider NPI:
1629066071

OSHPD Facility Number:
206401892

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	2,954									
010	Housekeeping	342	342								
060	Laundry and Linen	899	899	899							
065	Dietary	2,297	2,297	2,297							
155	Social Services	107	107	107							
160	Activities	923	923	923							
165	Administration	905	905	905							
166	Medical Records	103	103	103							
170	Inservice Education - Nursing	297	297	297							
	ANCILLARY SERVICES										
075	Patient Supplies	224	224	224						20,834	20,834
077	Specialized Support Surfaces									0	0
080	Physical Therapy	250	250	250						490,328	490,328
081	Respiratory Therapy									0	0
082	Occupational Therapy	250	250	250						353,483	353,483
083	Speech Pathology	248	248	248						73,600	73,600
085	Pharmacy									357,998	357,998
090	Laboratory									60,458	60,458
095	Home Health Services									0	0
100	Other Ancillary Services	26	26	26						67,061	67,061
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	15,074	15,074	15,074	335,190	100,557	3,362,952	3,362,952	3,362,952	5,199,716	5,199,716
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	62	62	62						4,014	4,014
145	Other Nonreimbursable	915	915	915						38,944	38,944
	TOTAL STATISTICS	25,876	22,922	22,580	335,190	100,557	3,362,952	3,362,952	3,362,952	6,666,437	6,666,437
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 91,945 0.027340563	\$ 47,727 0.014191996			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 71,965 3.13956025	\$ 167,231 7.40614392	\$ 117,397 0.35023893	\$ 457,463 4.54929525	\$ 1,128 0.00033554	\$ 9,734 0.00289439	\$ 85,607 0.02545593	\$ 9,544 0.00143163	\$ 91,131 0.01367015
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 333,268 14.53921996	\$ 24,589 1.08899084	\$ 31,923 0.09523781	\$ 234,032 2.32735663	\$ 13,079 0.00388921	\$ 23,754 0.00706339	\$ 7,277 0.00216375	\$ 14,144 0.00212160	\$ 18,065 0.00270980
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 370,038 14.30043283	\$ 42,243 1.84292290	\$ 5,521 0.24450964	\$ 14,733 0.04395325	\$ 37,643 0.37434417	\$ 1,754 0.00052142	\$ 15,126 0.00449783	\$ 4,867 0.00144730	\$ 14,831 0.00222473	\$ 1,688 0.00025320

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VINEYARD HILLS HEALTH CENTER

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

Provider NPI:
1629066071

OSHPD Facility Number:
206401892

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	\$ 57,581	\$ 0	\$ 57,581	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,384	0	14,384	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	333,268	0	333,268	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 405,233	\$ 0	\$ 405,233	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	166,157	0	166,157	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	19,617	0	19,617	(Sch 4)
010		Housekeeping - Total	6300	\$ 185,774	\$ 0	\$ 185,774	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 74,594	\$ 0	\$ 74,594	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	9,509	0	9,509	(Sch 5)
025		Depreciation: Equipment	7140	41,482	0	41,482	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	12,220	0	12,220	(Sch 5)
035		Leases and Rentals	7200	1,942	0	1,942	(Sch 5)
040		Property Taxes	7300	44,661	0	44,661	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	185,630	0	185,630	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 961,045	\$ 0	\$ 961,045	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	107,916	0	107,916	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,873	0	17,873	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 125,789	\$ 0	\$ 125,789	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 332,436	\$ 0	\$ 332,436	(Sch 3)
065	.20-.39	Fringe Benefits	6500	84,999	0	84,999	(Sch 3)
065	.79	Agency Staff	6500	15,805	0	15,805	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	198,134	0	198,134	(Sch 4)
065		Dietary - Total	6500	\$ 631,374	\$ 0	\$ 631,374	
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	11,300	0	11,300	(Sch 4)
075		Patient Supplies - Total	8100	\$ 11,300	\$ 0	\$ 11,300	
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:
VINEYARD HILLS HEALTH CENTER

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

Provider NPI:
1629066071

OSHPD Facility Number:
206401892

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	477,630	0	477,630	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	2,058	0	2,058	(Sch 4)
080		Physical Therapy - Total	8200	\$ 479,688	\$ 0	\$ 479,688	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	342,843	0	342,843	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 342,843	\$ 0	\$ 342,843	
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	63,045	0	63,045	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 63,045	\$ 0	\$ 63,045	
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	357,998	0	357,998	(Sch 4)
085		Pharmacy - Total	8300	\$ 357,998	\$ 0	\$ 357,998	
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	60,458	0	60,458	(Sch 4)
090		Laboratory - Total	8400	\$ 60,458	\$ 0	\$ 60,458	
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	44,254	21,700	65,954	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 44,254	\$ 21,700	\$ 65,954	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VINEYARD HILLS HEALTH CENTER

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

Provider NPI:
1629066071

OSHPD Facility Number:
206401892

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		\$ 1,359,586	\$ 21,700	\$ 1,381,286	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,460,678	\$ (32,923)	\$ 2,427,755	(Sch 2)
105	.20-.39	Fringe Benefits	6110	763,085	(10,682)	752,403	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	204,494	(21,700)	182,794	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,428,257	\$ (65,305)	\$ 3,362,952	
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:
VINEYARD HILLS HEALTH CENTER

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

Provider NPI:
1629066071

OSHPD Facility Number:
206401892

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	1,375	0	1,375 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,375	\$ 0	\$ 1,375
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		\$ 3,429,632	\$ (65,305)	\$ 3,364,327
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 72,505	\$ 0	\$ 72,505 (Sch 2)
155	.20-.39	Fringe Benefits	6600	19,440	0	19,440 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	11,407	0	11,407 (Sch 4)
155		Social Services - Total	6600	\$ 103,352	\$ 0	\$ 103,352

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VINEYARD HILLS HEALTH CENTER

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

Provider NPI:
1629066071

OSHPD Facility Number:
206401892

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	\$ 35,684	\$ 0	\$ 35,684	(Sch 2)
160	.20-.39	Fringe Benefits	6700	12,043	0	12,043	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,329	0	9,329	(Sch 4)
160		Activities - Total	6700	\$ 57,056	\$ 0	\$ 57,056	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 292,811	\$ 32,923	\$ 325,734	(Sch 6)
165	.20-.39	Fringe Benefits	6900	83,830	10,682	94,512	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	573,962	(59,370)	514,592	(Sch 6)
165		Administration - Total	6900	\$ 950,603	\$ (15,765)	\$ 934,838	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 67,808	\$ 0	\$ 67,808	(Sch 3)
166	.20-.39	Fringe Benefits	6900	22,237	0	22,237	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	16,455	0	16,455	(Sch 4)
166		Medical Records - Total	6900	\$ 106,500	\$ 0	\$ 106,500	
167		CDPH Licensing Fees	6900	\$ 23,110	\$ (117)	\$ 22,993	(Sch 6)
168		Professional Liability Insurance	6900	\$ 36,597	\$ 0	\$ 36,597	(Sch 6)
169		Quality Assurance Fees	6900	\$ 458,509	\$ 0	\$ 458,509	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 65,058	\$ 0	\$ 65,058	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,417	0	17,417	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,635	0	2,635	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 85,110	\$ 0	\$ 85,110	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 138,189	\$ 0	\$ 138,189	(Sch 6)
174	.20-.39	Fringe Benefits	6900	36,934	0	36,934	(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	\$ 175,123	\$ 0	\$ 175,123	
		Subtotal 155 - 174		\$ 1,995,960	\$ (15,882)	\$ 1,980,078	
200		Total		\$ 8,503,386	\$ (59,487)	\$ 8,443,899	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 251,360	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
VINEYARD HILLS HEALTH CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1629066071		8
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	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit for information: purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$251,360	\$251,360

Provider Name							Fiscal Period	Provider NPI	Adjustments		
VINEYARD HILLS HEALTH CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1629066071	8		
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$2,460,678	(\$32,923)	\$2,427,755	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	763,085	(10,682)	752,403	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	292,811	32,923	325,734	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	83,830	10,682	94,512	
	To reclassify central supply clerk wages and benefits to the Administration cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501										
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$204,494	(\$21,700)	\$182,794	
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	44,254	21,700	65,954	
	To reclassify oxygen expense not included in the rate to an ancillary cost center. 42 CFR 413.24 CMS Pub. 15-1, Sections 2202.8 and 2203.2 CCR, Title 22, Section 51511(c)										

Provider Name							Fiscal Period	Provider NPI		Adjustments
VINEYARD HILLS HEALTH CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1629066071		8
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>										
4	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To eliminate CDPH license fees due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$23,110	(\$117)	\$22,993
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate legal expense not related to patient care. 42 CFR 413.9(c)(3), 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2183, 2300 and 2304	\$573,962	(\$59,370)	\$514,592

Provider Name							Fiscal Period			Provider NPI		Adjustments
VINEYARD HILLS HEALTH CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1629066071		8
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>												
6	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through November 30, 2012 Report Date: December 19, 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	19,674	(19,673)	1		
7	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	19,690	19,690		

Provider Name							Fiscal Period			Provider NPI		Adjustments
VINEYARD HILLS HEALTH CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1629066071		8
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 OTHER MATTERS</u>												
8	N/A			1	14	N/A	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	\$564	\$564		