

**REPORT
ON THE
RATE SETTING AUDIT**

**MIRAVILLA CARE CENTER
CHERRY VALLEY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1063494276**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

**Audits Section - Gardena
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Maria Delgado
Audit Supervisor: Ginn Sampson
Auditor: Nancy Nguyen**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 20, 2014

Maria Mae Knight, Administrator
Miravilla Care Center
9246 Avenida Miravilla
Cherry Valley, CA 92223

MIRAVILLA CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1063494276
FISCAL PERIOD ENDED: DECEMBER 31, 2012

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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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.

Maria Mae Knight
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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—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified
Enclosures

cc: Gloria Fonacier, Controller
Unified Care Services
2368 Torrance Boulevard, Suite 200
Torrance, CA 90501

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MIRAVILLA CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1063494276

OSHPD Facility No.:
206331349

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
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SKILLED NURSING CARE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$	N/A	\$	1,461,935	\$	81.05
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$	N/A	\$	427,197	\$	23.68
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$	N/A	\$	394,177	\$	21.85
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$	N/A	\$	96,961	\$	5.38
5	Property Taxes (Sch. 5, Ln. 105)	\$	N/A	\$	12,867	\$	0.71
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$	N/A	\$	14,121	\$	0.78
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$	N/A	\$	84,151	\$	4.67
8	Caregiver Training (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$	N/A	\$	215,104	\$	11.93
10	Cost of Administration (Sch. 6, Ln. 105)	\$	N/A	\$	425,170	\$	23.57
11	Cost of Routine Service/Audited Total Costs	\$	3,542,712	\$	3,131,684	\$	173.63
12	Total Patient Days (Adj)		18,037		18,037		
13	Cost Per Patient Day (Cost Divided by Days)	\$	196.41	\$	173.63		
14	Overpayments (Adj)	\$	0	\$	0		
15	Medi-Cal Days (Adj 15)		15,563		15,360		
16	Medi-Cal Managed Care Days (Adj)				0		

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		
21	Medi-Cal Days (Adj)		0		0		

MENTALLY DISORDERED CARE

22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	0	\$	0		
23	Total Patient Days (Adj)		0		0		
24	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
25	Overpayments (Adj)	\$	0	\$	0		

DEVELOPMENTALLY DISABLED CARE

26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	0	\$	0		
27	Total Patient Days (Adj)		0		0		
28	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
29	Overpayments (Adj)	\$	0	\$	0		
30	Medi-Cal Days (Adj)		0		0		

SUBACUTE CARE

31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$	N/A	\$	0	\$	0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$	N/A	\$	0	\$	0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$	N/A	\$	0	\$	0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$	N/A	\$	0	\$	0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$	N/A	\$	0	\$	0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$	N/A	\$	0	\$	0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$	N/A	\$	0	\$	0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$	N/A	\$	0	\$	0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$	N/A	\$	0	\$	0.00
40	Cost of Administration (Subacute Care Sch. 1, Ln. 34)	\$	N/A	\$	0	\$	0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$	0	\$	0	\$	0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)		0		0		
43	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$	0	\$	0		

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MIRAVILLA CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1063494276

OSHPD Facility No.:
206331349

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
45	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
46	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
47	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
48	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
49	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
50	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
51	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
52	Total Patient Days (Adj)	0	0	
53	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
54	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
55	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
56	Total Patient Days (Adj)	0	0	
57	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
58	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
59	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
60	Total Patient Days (Adj)	0	0	
61	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
62	Overpayments (Adj)	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
MIRAVILLA CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1063494276

OSHPD Facility No.:
206331349

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	\$ 58,987	\$ 58,987		
160	Activities	121,672		\$ 121,672	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	1,281,276	58,987	121,672	1,461,935 *
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	\$ 1,461,935	\$ 58,987	\$ 121,672	\$ 1,461,935

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
MIRAVILLA CARE CENTER

NPI:
1063494276

OSHPD Facility Number:
206331349

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 106,717	\$ 106,717										
010	Housekeeping	58,167	123	\$ 58,290									
060	Laundry and Linen	72,069	1,891	1,034	\$ 74,995								
065	Dietary	208,867	12,004	6,564	0	\$ 227,435							
155	Social Services	N/A	328	179	0	0	\$ 507						
160	Activities	N/A	933	510	0	0	0	\$ 1,443					
165	Administration	N/A	3,644	1,993	0	0	0	0		\$ 5,637	\$ 5,637		
166	Medical Records	31,573	646	353	0	0	0	0		32,572		\$ 32,572	
170	Inservice Education - Nursing	35,464	1,220	667	0	0	0	0	\$ 37,351				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	41	239	\$ 280
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	8	46	54
080	Physical Therapy		1,292	706	0	0	0	0	0	1,998	161	932	3,091
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	194	1,122	1,316
083	Speech Pathology		0	0	0	0	0	0	0	0	18	105	124
085	Pharmacy		0	0	0	0	0	0	0	0	120	691	811
090	Laboratory		0	0	0	0	0	0	0	0	16	93	110
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	23	135	158
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		35,519	19,423	74,995	227,435	507	1,443	37,351	396,674	4,503	26,020	427,197
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		251	137	0	0	0	0	0	388	3	16	408
145	Other Nonreimbursable		48,866	26,722	0	0	0	0	0	75,588	549	3,173	79,310
	TOTAL	\$ 512,857	\$ 106,717	\$ 58,290	\$ 74,995	\$ 227,435	\$ 507	\$ 1,443	\$ 37,351	\$ 474,648	\$ 5,637	\$ 32,572	\$ 512,857

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
MIRAVILLA CARE CENTER

NPI:
1063494276

OSHPD Facility Number:
206331349

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 219,410	\$ 219,410										
010	Housekeeping	27,242	253	\$ 27,495									
060	Laundry and Linen	19,642	3,888	488	\$ 24,018								
065	Dietary	134,816	24,680	3,096	0	\$ 162,592							
155	Social Services	6,240	674	85	0	0	\$ 6,999						
160	Activities	16,004	1,918	241	0	0	0	\$ 18,163					
165	Administration	N/A	7,492	940	0	0	0	0		\$ 8,432	\$ 8,432		
166	Medical Records	6,437	1,328	167	0	0	0	0		7,931		\$ 7,931	
170	Inservice Education - Nursing	63	2,508	315	0	0	0	0	\$ 2,886				
ANCILLARY SERVICES													
075	Patient Supplies	21,490	0	0	0	0	0	0	0	21,490	62	58	\$ 21,610
077	Specialized Support Surfaces	4,138	0	0	0	0	0	0	0	4,138	12	11	4,161
080	Physical Therapy	76,325	2,656	333	0	0	0	0	0	79,314	241	227	79,782
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	101,010	0	0	0	0	0	0	0	101,010	290	273	101,574
083	Speech Pathology	9,498	0	0	0	0	0	0	0	9,498	27	26	9,551
085	Pharmacy	62,215	0	0	0	0	0	0	0	62,215	179	168	62,562
090	Laboratory	8,406	0	0	0	0	0	0	0	8,406	24	23	8,453
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	12,110	0	0	0	0	0	0	0	12,110	35	33	12,178
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	84,257	73,028	9,162	24,018	162,592	6,999	18,163	2,886	381,104	6,736	6,336	394,177 *
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	516	65	0	0	0	0	0	581	4	4	589
145	Other Nonreimbursable	0	100,469	12,605	0	0	0	0	0	113,073	821	773	114,667
	TOTAL	\$ 809,303	\$ 219,410	\$ 27,495	\$ 24,018	\$ 162,592	\$ 6,999	\$ 18,163	\$ 2,886	\$ 792,939	\$ 8,432	\$ 7,931	\$ 809,303

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MIRAVILLA CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1063494276

OSHPD Facility Number:
206331349

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 186,822	88%							
	Property Tax (line 40)	24,792	12%	\$ 211,614						
005	Plant Operations and Maintenance			2,897	\$ 2,897					
010	Housekeeping			241	3	\$ 244				
060	Laundry and Linen			3,699	51	4	\$ 3,755			
065	Dietary			23,477	326	27	0	\$ 23,830		
155	Social Services			642	9	1	0	0	\$ 651	
160	Activities			1,824	25	2	0	0	0	\$ 1,852
165	Administration			7,127	99	8	0	0	0	0
166	Medical Records			1,263	18	1	0	0	0	0
170	Inservice Education - Nursing			2,386	33	3	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,526	35	3	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			69,469	964	81	3,755	23,830	651	1,852
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			491	7	1	0	0	0	0
145	Other Nonreimbursable			95,572	1,327	112	0	0	0	0
	TOTAL	\$ 211,614	100%	\$ 211,614	\$ 2,897	\$ 244	\$ 3,755	\$ 23,830	\$ 651	\$ 1,852

*(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MIRAVILLA CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1063494276

OSHPD Facility Number:
206331349

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)	\$ 186,822	88%							
	Property Tax (line 40)	24,792	12%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 7,235	\$ 7,235				
166	Medical Records				1,282		\$ 1,282			
170	Inservice Education - Nursing			\$ 2,422						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	53	9	\$ 62	\$ 55	\$ 7
077	Specialized Support Surfaces			0	0	10	2	12	11	1
080	Physical Therapy			0	2,564	207	37	2,808	2,479	329
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	249	44	293	259	34
083	Speech Pathology			0	0	23	4	28	24	3
085	Pharmacy			0	0	153	27	181	160	21
090	Laboratory			0	0	21	4	24	22	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	30	5	35	31	4
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			2,422	103,024	5,779	1,024	109,828	96,961	12,867 *
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	499	4	1	503	444	59
145	Other Nonreimbursable			0	97,011	705	125	97,840	86,378	11,463
	TOTAL	\$ 211,614	100%	\$ 2,422	\$ 203,097	\$ 7,235	\$ 1,282	\$ 211,614	\$ 186,822	\$ 24,792

(To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
MIRAVILLA CARE CENTER

NPI:
1063494276

OSHPD Facility Number:
206331349

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 58% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 11% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 12,442												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	519,783												
	Total Costs Allocable as Administration	532,225	58%											
167	CDPH Licensing Fees	17,677	2%											
168	Professional Liability Insurance	105,340	11%											
169	Quality Assurance Fees	269,266	29%											
174	Caregiver Training	0	0%											
	Total	924,508	100%						\$ 924,508					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 0	\$ 0	\$ 21,490	\$ 0	\$ 21,490	6,775	\$ 3,900	\$ 130	\$ 772	\$ 1,973	\$ 0
077	Specialized Support Surfaces			0	0	4,138	0	4,138	1,305	751	25	149	380	0
080	Physical Therapy			0	1,998	79,314	2,564	83,876	26,442	15,222	506	3,013	7,701	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	101,010	0	101,010	31,843	18,332	609	3,628	9,274	0
083	Speech Pathology			0	0	9,498	0	9,498	2,994	1,724	57	341	872	0
085	Pharmacy			0	0	62,215	0	62,215	19,613	11,291	375	2,235	5,712	0
090	Laboratory			0	0	8,406	0	8,406	2,650	1,526	51	302	772	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	12,110	0	12,110	3,818	2,198	73	435	1,112	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			1,461,935	396,674	381,104	103,024	2,342,737	738,548	425,170	14,121	84,151	215,104	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	388	581	499	1,468	463	266	9	53	135	0
145	Other Nonreimbursable			0	75,588	113,073	97,011	285,672	90,058	51,845	1,722	10,261	26,230	0
	SUBTOTAL	\$ 924,508		\$ 1,461,935	\$ 474,648	\$ 792,939	\$ 203,097	\$ 2,932,620	\$ 924,508					
	Total Administrative Costs							\$ 924,508		\$ 532,225	\$ 17,677	\$ 105,340	\$ 269,266	\$ 0
	Unit Cost Multiplier							0.31524989						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 38,209	\$ 16,364	\$ 8,517	\$ 63,089							
	TOTAL FACILITY COSTS							\$ 3,920,217						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
MIRAVILLA CARE CENTER

NPI:
1063494276

OSHPD Facility Number:
206331349

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 14)	Plant Ops (SQ FT) 5 (Adj 14)	Hskpng (SQ FT) 10 (Adj 14)	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	289									
010	Housekeeping	24	24								
060	Laundry and Linen	369	369	369							
065	Dietary	2,342	2,342	2,342							
155	Social Services	64	64	64							
160	Activities	182	182	182							
165	Administration	711	711	711							
166	Medical Records	126	126	126							
170	Inservice Education - Nursing	238	238	238							
	ANCILLARY SERVICES										
075	Patient Supplies	0	0	0						21,490	21,490
077	Specialized Support Surfaces									4,138	4,138
080	Physical Therapy	252	252	252						83,876	83,876
081	Respiratory Therapy									0	0
082	Occupational Therapy									101,010	101,010
083	Speech Pathology									9,498	9,498
085	Pharmacy									62,215	62,215
090	Laboratory									8,406	8,406
095	Home Health Services									0	0
100	Other Ancillary Services									12,110	12,110
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,930	6,930	6,930	89,180	53,508	1,365,533	1,365,533	1,365,533	2,342,737	2,342,737
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	49	49	49						1,468	1,468
145	Other Nonreimbursable	9,534	9,534	9,534						285,672	285,672
	TOTAL STATISTICS	21,110	20,821	20,797	89,180	53,508	1,365,533	1,365,533	1,365,533	2,932,620	2,932,620
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 58,987	\$ 121,672			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.043197052	0.089102204			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 106,717	\$ 58,290	\$ 74,995	\$ 227,435	\$ 507	\$ 1,443	\$ 37,351	\$ 5,637	\$ 32,572
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		5.12545027	2.80280862	0.84093438	4.25048558	0.00037158	0.00105669	0.02735264	0.00192217	0.01110678
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 219,410	\$ 27,495	\$ 24,018	\$ 162,592	\$ 6,999	\$ 18,163	\$ 2,886	\$ 8,432	\$ 7,931
	UNIT COST MULTIPLIER (INDIRECT OTHER)		10.53791845	1.32206136	0.26932420	3.03864979	0.00512550	0.01330068	0.00211322	0.00287540	0.00270453
	TOTAL CAPITAL COSTS - SCH. 5	\$ 211,614	\$ 2,897	\$ 244	\$ 3,755	\$ 23,830	\$ 651	\$ 1,852	\$ 2,422	\$ 7,235	\$ 1,282
	UNIT COST MULTIPLIER (CAPITAL COSTS)	10.02434865	0.13914014	0.01172879	0.04210199	0.44536069	0.00047689	0.00135617	0.00177345	0.00246693	0.00043718

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MIRAVILLA CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1063494276

OSHPD Facility Number:
206331349

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	\$ 82,094	\$ 0	\$ 82,094	(Sch 3)
005	.20-.39	Fringe Benefits	6200	24,623	0	24,623	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	225,010	(5,600)	219,410	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 331,727	\$ (5,600)	\$ 326,127	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 48,360	\$ (5,121)	\$ 43,239	(Sch 3)
010	.20-.39	Fringe Benefits	6300	15,943	(1,015)	14,928	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	27,242	0	27,242	(Sch 4)
010		Housekeeping - Total	6300	\$ 91,545	\$ (6,136)	\$ 85,409	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 29,780	\$ 0	\$ 29,780	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	23,397	0	23,397	(Sch 5)
025		Depreciation: Equipment	7140	15,956	0	15,956	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	7,399	0	7,399	(Sch 5)
035		Leases and Rentals	7200		12,290	12,290	(Sch 5)
040		Property Taxes	7300	24,792	0	24,792	(Sch 5)
045		Property Insurance	7400	12,442	0	12,442	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	98,000	0	98,000	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 635,038	\$ 554	\$ 635,592	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 57,832	\$ 0	\$ 57,832	(Sch 3)
060	.20-.39	Fringe Benefits	6400	14,237	0	14,237	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	19,642	0	19,642	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 91,711	\$ 0	\$ 91,711	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 162,334	\$ 0	\$ 162,334	(Sch 3)
065	.20-.39	Fringe Benefits	6500	46,533	0	46,533	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	134,816	0	134,816	(Sch 4)
065		Dietary - Total	6500	\$ 343,683	\$ 0	\$ 343,683	
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	21,490	0	21,490	(Sch 4)
075		Patient Supplies - Total	8100	\$ 21,490	\$ 0	\$ 21,490	
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	4,138	0	4,138	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 4,138	\$ 0	\$ 4,138	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MIRAVILLA CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1063494276

OSHPD Facility Number:
206331349

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	76,325	0	76,325	(Sch 4)
080		Physical Therapy - Total	8200	\$ 76,325	\$ 0	\$ 76,325	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	101,010	0	101,010	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 101,010	\$ 0	\$ 101,010	
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	9,498	0	9,498	(Sch 4)
083		Speech Pathology - Total	8280	\$ 9,498	\$ 0	\$ 9,498	
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	62,215	0	62,215	(Sch 4)
085		Pharmacy - Total	8300	\$ 62,215	\$ 0	\$ 62,215	
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	8,406	0	8,406	(Sch 4)
090		Laboratory - Total	8400	\$ 8,406	\$ 0	\$ 8,406	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	11,810	300	12,110	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 11,810	\$ 300	\$ 12,110	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MIRAVILLA CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1063494276

OSHPD Facility Number:
206331349

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		\$ 294,892	\$ 300	\$ 295,192	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,043,140	\$ (20,810)	\$ 1,022,330	(Sch 2)
105	.20-.39	Fringe Benefits	6110	263,071	(4,125)	258,946	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	92,701	(8,444)	84,257	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,398,912	\$ (33,379)	\$ 1,365,533	
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:
MIRAVILLA CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1063494276

OSHPD Facility Number:
206331349

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		\$ 1,398,912	\$ (33,379)	\$ 1,365,533	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 48,353	\$ (3,081)	\$ 45,272	(Sch 2)
155	.20-.39	Fringe Benefits	6600	14,326	(611)	13,715	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	6,240	0	6,240	(Sch 4)
155		Social Services - Total	6600	\$ 68,919	\$ (3,692)	\$ 65,227	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MIRAVILLA CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1063494276

OSHPD Facility Number:
206331349

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	\$ 94,491	\$ 0	\$ 94,491	(Sch 2)
160	.20-.39	Fringe Benefits	6700	27,181	0	27,181	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	16,004	0	16,004	(Sch 4)
160		Activities - Total	6700	\$ 137,676	\$ 0	\$ 137,676	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 157,436	\$ 0	\$ 157,436	(Sch 6)
165	.20-.39	Fringe Benefits	6900	47,645	0	47,645	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	306,535	8,167	314,702	(Sch 6)
165		Administration - Total	6900	\$ 511,616	\$ 8,167	\$ 519,783	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 23,086	\$ 0	\$ 23,086	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,487	0	8,487	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,437	0	6,437	(Sch 4)
166		Medical Records - Total	6900	\$ 38,010	\$ 0	\$ 38,010	
167		CDPH Licensing Fees	6900	\$ 17,677	\$ 0	\$ 17,677	(Sch 6)
168		Professional Liability Insurance	6900	\$ 111,078	\$ (5,738)	\$ 105,340	(Sch 6)
169		Quality Assurance Fees	6900	\$ 269,266	\$ 0	\$ 269,266	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 28,160	\$ 0	\$ 28,160	(Sch 3)
170	.20-.39	Fringe Benefits	6800	7,304	0	7,304	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	63	0	63	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 35,527	\$ 0	\$ 35,527	
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		\$ 1,189,769	\$ (1,263)	\$ 1,188,506	
200		Total		\$ 3,954,005	\$ (33,788)	\$ 3,920,217	
210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 70,475	

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

Provider Name:
MIRAVILLA CARE CENTER

NPI:
1063494276

OSHPD Facility Number:
206331349 JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Fiscal Period:

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	(5,600)		(5,600)					
010	1	Housekeeping - Salaries and Wages	(5,121)							
010	2	Housekeeping - Fringe Benefits	(1,015)							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	12,290	8,046		4,244				
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
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	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
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:
MIRAVILLA CARE CENTER

NPI:
1063494276

OSHPD Facility Number:
206331349

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	Description	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ				
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	(2,400)	(10,500)	6,801	(19,368)	0	0	0	0	0

Provider Name							Fiscal Period	NPI	Adjustments		
MIRAVILLA CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1063494276	15		
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 report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$70,475	\$70,475	

Provider Name							Fiscal Period	NPI	Adjustments		
MIRAVILLA CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1063494276	15		
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	035	4	8A-1	035	4	Leases and Rentals	\$0	\$8,046	\$8,046 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify equipment rental expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501	306,535	(8,046)	298,489 *	
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$298,489	\$5,738	\$304,227 *	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501	111,078	(5,738)	105,340	
4	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$225,010	(\$5,600)	\$219,410	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify artwork expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	* 304,227	5,600	309,827 *	
5	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$8,046	\$4,244	\$12,290	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reclassify oxygen rental expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52502	92,701	(4,244)	88,457 *	

Provider Name							Fiscal Period	NPI	Adjustments		
MIRAVILLA CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1063494276	15		
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>											
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$88,457	(\$3,900)	\$84,557 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	309,827	3,900	313,727 *
							To reclassify consultant expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
7	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor		\$11,810	\$300	\$12,110
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	84,557	(300)	84,257
							To reclassify consultant fees not included in the rate and billable separately to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51511(c)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
MIRAVILLA CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1063494276	15		
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											
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate transportation expense due to insufficient documentation and not related to patient care. 42 CFR 413.9(c)(3), 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2105, 2136.2, 2300 and 2304	*	\$313,727	(\$1,555)	\$312,172 *
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate advertising expense due to insufficient documentation and not related to patient care. 42 CFR 413.9(c)(3), 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2105, 2136.2, 2300 and 2304	*	\$312,172	(\$6,766)	\$305,406 *
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate telephone expense due to insufficient documentation and not related to patient care. 42 CFR 413.9(c)(3), 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2105, 2136.2, 2300 and 2304	*	\$305,406	(\$2,400)	\$303,006 *
11	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate purchase services due to insufficient documentation and not related to patient care. 42 CFR 413.9(c)(3), 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2105, 2136.2, 2300 and 2304	*	\$303,006	(\$10,500)	\$292,506 *
12	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor 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	*	\$292,506	\$6,801	\$299,307 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
MIRAVILLA CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1063494276	15		
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>											
13	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	\$48,360	(\$5,121)	\$43,239	
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	15,943	(1,015)	14,928	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	1,043,140	(20,810)	1,022,330	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	263,071	(4,125)	258,946	
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages	48,353	(3,081)	45,272	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	14,326	(611)	13,715	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 299,307	15,395	314,702	
							To adjust the reported home office costs to agree with the Unified Care Services Home Office Audit report for fiscal period ended December 31, 2012. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
MIRAVILLA CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1063494276	15	
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 STATISTICS</u>										
14	10.7	005	1,2,3	7	005	Plant Operations and Maintenance (Square Feet)	93	196	289	
	10.7	065	1,2,3	7	065	Dietary	1,526	816	2,342	
	10.7	075	1,2,3	7	075	Patient Supplies	37	(37)	0	
	10.7	105	1,2,3	7	105	Skilled Nursing Care	6,960	(30)	6,930	
	10.7	145	1,2,3	7	145	Other Nonreimbursable	0	9,534	9,534	
	10.7	160	1,2,3	7	160	Activities	998	(816)	182	
	10.7	165	1,2,3	7	165	Administration	1,150	(439)	711	
	10.7	166	1,2,3	7	166	Medical Records	280	(154)	126	
	10.7	175	1	7	N/A	Total - Square Footage	12,040	9,070	21,110	
	10.7	175	2	7	N/A	Total - Square Footage	11,947	8,874	20,821	
	10.7	175	3	7	N/A	Total - Square Footage	11,923	8,874	20,797	
To adjust the square feet statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	NPI	Adjustments	
MIRAVILLA CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1063494276	15	
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>										
15	4.1	5	2	1	15		Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through July 31, 2013 Report Date: August 21, 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 51511	15,563	(203)	15,360