

**REPORT
ON THE
RATE SETTING AUDIT**

**VILLA LAS PALMAS HEALTHCARE CENTER
EL CAJON, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1023048295**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Kate Zhuravleva**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 28, 2014

Ellen Subia
Director of Reimbursement
Plum Healthcare Group, LLC
100 East San Marcos Boulevard, Suite 200
San Marcos, CA 92069

VILLA LAS PALMAS HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1023048295
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 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 \$76,204, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement(s) of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement(s) of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement(s) 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 Medi-Cal Benefits, Waiver Analysis and Rates 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—San Diego at (619) 688-3200.

Originally signed by:

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

VILLA LAS PALMAS HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1023048295

OSHPD Facility No.:

206370670

| 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 | \$ 4,320,248 | \$ 92.60 |
| 2 | Cost of Indirect Care - Labor (Sch. 3, Ln. 105) | \$ N/A | \$ 942,148 | \$ 20.19 |
| 3 | Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105) | \$ N/A | \$ 899,963 | \$ 19.29 |
| 4 | Cost of Capital Related (Sch. 5, Ln. 105) | \$ N/A | \$ 756,930 | \$ 16.22 |
| 5 | Property Taxes (Sch. 5, Ln. 105) | \$ N/A | \$ 29,513 | \$ 0.63 |
| 6 | CDPH Licensing Fees (Sch. 6, Ln. 105) | \$ N/A | \$ 25,103 | \$ 0.54 |
| 7 | Professional Liability Insurance (Sch. 6, Ln. 105) | \$ N/A | \$ 89,736 | \$ 1.92 |
| 8 | Caregiver Training (Sch. 6, Ln. 105) | \$ N/A | \$ 0 | \$ 0.00 |
| 9 | Quality Assurance Fees (Sch. 6, Ln. 105) | \$ N/A | \$ 478,242 | \$ 10.25 |
| 10 | Cost of Administration (Sch. 6, Ln. 105) | \$ N/A | \$ 1,600,746 | \$ 34.31 |
| 11 | Cost of Routine Service/Audited Total Costs | \$ 9,083,257 | \$ 9,142,629 | \$ 195.97 |
| 12 | Total Patient Days (Adj) | 46,654 | 46,654 | |
| 13 | Cost Per Patient Day (Cost Divided by Days) | \$ 194.69 | \$ 195.97 | |
| 14 | Overpayments (Adjs 8,9,10) | \$ 0 | \$ (76,061) | |
| 15 | Medi-Cal Days (Adj 3) | 26,885 | 26,558 | |
| 16 | Medi-Cal Managed Care Days (Adj 4) | | 657 | |

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 | \$ 1,526,729 | \$ 298.48 |
| 32 | Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26) | \$ N/A | \$ 105,197 | \$ 20.57 |
| 33 | Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27) | \$ N/A | \$ 356,141 | \$ 69.63 |
| 34 | Cost of Capital Related (Subacute Care Sch. 1, Ln. 28) | \$ N/A | \$ 102,773 | \$ 20.09 |
| 35 | Property Taxes (Subacute Care Sch. 1, Ln. 29) | \$ N/A | \$ 4,007 | \$ 0.78 |
| 36 | CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30) | \$ N/A | \$ 7,568 | \$ 1.48 |
| 37 | Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31) | \$ N/A | \$ 27,053 | \$ 5.29 |
| 38 | Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32) | \$ N/A | \$ 144,175 | \$ 28.19 |
| 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 | \$ 482,575 | \$ 94.35 |
| 41 | Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35) | \$ 2,792,030 | \$ 2,756,219 | \$ 538.85 |
| 42 | Total Patient Days (Subacute Care Sch. 1, Ln. 36) | 5,115 | 5,115 | |
| 43 | Cost Per Patient Day (Cost Divided by Days) | \$ 545.85 | \$ 538.85 | |
| 44 | Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40) | \$ 0 | \$ (143) | |

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

VILLA LAS PALMAS HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1023048295

OSHPD Facility No.:

206370670

| 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 | |

* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
VILLA LAS PALMAS HEALTHCARE CENTER

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

NPI:
1023048295

OSHPD Facility No.:
206370670

| 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 | \$ 143,561 | \$ 143,561 | | |
| 160 | Activities | 151,450 | | \$ 151,450 | |
| 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 | 617,162 | 0 | 0 | 617,162 *** |
| 081 | Respiratory Therapy | 454,081 | 0 | 0 | 454,081 *** |
| 082 | Occupational Therapy | 479,802 | 0 | 0 | 479,802 *** |
| 083 | Speech Pathology | 160,356 | 0 | 0 | 160,356 *** |
| 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 | 4,088,171 | 112,935 | 119,141 | 4,320,248 * |
| 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 | 1,116,493 | 30,626 | 32,309 | 1,179,427 ** |
| 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 | \$ 7,211,076 | \$ 143,561 | \$ 151,450 | \$ 7,211,076 |

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
VILLA LAS PALMAS HEALTHCARE CENTER

NPI:
1023048295

OSHPD Facility Number:
206370670

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

| Line No. | DESCRIPTION | Net Exp For Cost Alloc (From Sch 8) | Plant Ops | Hskpng | Laundry | Dietary | Soc Srvs | Activities | Inserv. Ed | Accumulated Costs | Admin | Medical Records | Total |
|---------------------------|--|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------|-----------------|------------------|-------------------|------------------|-------------------|---------------------|
| | | | 005 | 010 | 060 | 065 | 155 | 160 | 170 | | 165 | 166 | |
| GENERAL SERVICES | | | | | | | | | | | | | |
| 005 | Plant Operations and Maintenance | \$ 140,872 | \$ 140,872 | | | | | | | | | | |
| 010 | Housekeeping | 168,338 | 685 | \$ 169,023 | | | | | | | | | |
| 060 | Laundry and Linen | 104,089 | 6,068 | 7,317 | \$ 117,474 | | | | | | | | |
| 065 | Dietary | 440,185 | 15,176 | 18,298 | 0 | \$ 473,659 | | | | | | | |
| 155 | Social Services | N/A | 1,010 | 1,217 | 0 | 0 | \$ 2,227 | | | | | | |
| 160 | Activities | N/A | 1,195 | 1,441 | 0 | 0 | 0 | \$ 2,636 | | | | | |
| 165 | Administration | N/A | 9,190 | 11,081 | 0 | 0 | 0 | 0 | | \$ 20,271 | \$ 20,271 | | |
| 166 | Medical Records | 161,599 | 1,767 | 2,130 | 0 | 0 | 0 | 0 | | 165,496 | | \$ 165,496 | |
| 170 | Inservice Education - Nursing | 85,768 | 6,383 | 7,696 | 0 | 0 | 0 | 0 | \$ 99,846 | | | | |
| ANCILLARY SERVICES | | | | | | | | | | | | | |
| 075 | Patient Supplies | | 840 | 1,012 | 0 | 0 | 0 | 0 | 0 | 1,852 | 581 | 4,741 | \$ 7,174 *** |
| 077 | Specialized Support Surfaces | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 204 | 1,668 | 1,873 *** |
| 080 | Physical Therapy | | 1,648 | 1,988 | 0 | 0 | 0 | 0 | 0 | 3,636 | 1,186 | 9,682 | 14,504 *** |
| 081 | Respiratory Therapy | | 1,545 | 1,863 | 0 | 0 | 0 | 0 | 0 | 3,409 | 937 | 7,647 | 11,992 *** |
| 082 | Occupational Therapy | | 3,621 | 4,366 | 0 | 0 | 0 | 0 | 0 | 7,988 | 967 | 7,893 | 16,848 *** |
| 083 | Speech Pathology | | 752 | 907 | 0 | 0 | 0 | 0 | 0 | 1,659 | 315 | 2,571 | 4,545 *** |
| 085 | Pharmacy | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 647 | 5,282 | 5,929 *** |
| 090 | Laboratory | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 91 | 742 | 833 *** |
| 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 | 112 | 917 | 1,030 *** |
| 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 | | 80,893 | 97,533 | 103,590 | 462,770 | 1,752 | 2,074 | 78,546 | 827,159 | 12,548 | 102,441 | 942,148 * |
| 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 | | 9,031 | 10,888 | 13,884 | 10,889 | 475 | 562 | 21,300 | 67,029 | 2,648 | 21,620 | 91,297 ** |
| 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 | | 654 | 789 | 0 | 0 | 0 | 0 | 0 | 1,443 | 27 | 219 | 1,689 |
| 145 | Other Nonreimbursable | | 412 | 497 | 0 | 0 | 0 | 0 | 0 | 909 | 9 | 71 | 989 |
| | TOTAL | \$ 1,100,851 | \$ 140,872 | \$ 169,023 | \$ 117,474 | \$ 473,659 | \$ 2,227 | \$ 2,636 | \$ 99,846 | \$ 915,084 | \$ 20,271 | \$ 165,496 | \$ 1,100,851 |

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
VILLA LAS PALMAS HEALTHCARE CENTER

NPI:
1023048295

OSHPD Facility Number:
206370670

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 Srvs 155 | Activities 160 | Inserv. Ed 170 | Accumulated Costs | Admin 165 | Medical Records 166 | Total |
|---------------------------|--|-------------------------------------|-------------------|------------------|------------------|-------------------|------------------|-------------------|-------------------|---------------------|------------------|------------------------|---------------------|
| GENERAL SERVICES | | | | | | | | | | | | | |
| 005 | Plant Operations and Maintenance | \$ 295,600 | \$ 295,600 | | | | | | | | | | |
| 010 | Housekeeping | 37,369 | 1,438 | \$ 38,807 | | | | | | | | | |
| 060 | Laundry and Linen | 44,712 | 12,734 | 1,680 | \$ 59,126 | | | | | | | | |
| 065 | Dietary | 347,833 | 31,845 | 4,201 | 0 | \$ 383,879 | | | | | | | |
| 155 | Social Services | 14,182 | 2,119 | 280 | 0 | 0 | \$ 16,580 | | | | | | |
| 160 | Activities | 19,196 | 2,508 | 331 | 0 | 0 | 0 | \$ 22,035 | | | | | |
| 165 | Administration | N/A | 19,284 | 2,544 | 0 | 0 | 0 | 0 | | \$ 21,828 | \$ 21,828 | | |
| 166 | Medical Records | 10,418 | 3,708 | 489 | 0 | 0 | 0 | 0 | | 14,615 | | \$ 14,615 | |
| 170 | Inservice Education - Nursing | 164 | 13,393 | 1,767 | 0 | 0 | 0 | 0 | \$ 15,324 | | | | |
| ANCILLARY SERVICES | | | | | | | | | | | | | |
| 075 | Patient Supplies | 303,491 | 1,762 | 232 | 0 | 0 | 0 | 0 | 0 | 305,485 | 625 | 419 | \$ 306,529 *** |
| 077 | Specialized Support Surfaces | 110,175 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 110,175 | 220 | 147 | 110,543 *** |
| 080 | Physical Therapy | 3,317 | 3,459 | 456 | 0 | 0 | 0 | 0 | 0 | 7,232 | 1,277 | 855 | 9,364 *** |
| 081 | Respiratory Therapy | 33,202 | 3,243 | 428 | 0 | 0 | 0 | 0 | 0 | 36,873 | 1,009 | 675 | 38,557 *** |
| 082 | Occupational Therapy | 0 | 7,599 | 1,003 | 0 | 0 | 0 | 0 | 0 | 8,602 | 1,041 | 697 | 10,340 *** |
| 083 | Speech Pathology | 800 | 1,578 | 208 | 0 | 0 | 0 | 0 | 0 | 2,586 | 339 | 227 | 3,153 *** |
| 085 | Pharmacy | 348,803 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 348,803 | 697 | 466 | 349,966 *** |
| 090 | Laboratory | 48,990 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 48,990 | 98 | 66 | 49,153 *** |
| 095 | Home Health Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 *** |
| 100 | Other Ancillary Services | 60,567 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 60,567 | 121 | 81 | 60,769 *** |
| 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 | 215,644 | 169,744 | 22,393 | 52,138 | 375,054 | 13,043 | 17,334 | 12,055 | 877,405 | 13,512 | 9,047 | 899,963 * |
| 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 | 50,608 | 18,949 | 2,500 | 6,988 | 8,825 | 3,537 | 4,701 | 3,269 | 99,377 | 2,852 | 1,909 | 104,138 ** |
| 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 | 6,988 | 1,373 | 181 | 0 | 0 | 0 | 0 | 0 | 8,542 | 29 | 19 | 8,590 |
| 145 | Other Nonreimbursable | 0 | 865 | 114 | 0 | 0 | 0 | 0 | 0 | 979 | 9 | 6 | 995 |
| | TOTAL | \$ 1,952,059 | \$ 295,600 | \$ 38,807 | \$ 59,126 | \$ 383,879 | \$ 16,580 | \$ 22,035 | \$ 15,324 | \$ 1,915,616 | \$ 21,828 | \$ 14,615 | \$ 1,952,059 |

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VILLA LAS PALMAS HEALTHCARE CENTER

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

NPI:
1023048295

OSHPD Facility Number:
206370670

| Line No. | DESCRIPTION | Net Exp For Cost Alloc (From Sch 8) | Ratio | Capital Various | Plant Ops 5 | Hskpng 10 | Laundry 60 | Dietary 65 | Soc Srvs 155 | Activities 160 |
|---------------------------|--|-------------------------------------|-------------|-------------------|------------------|-----------------|------------------|-------------------|-----------------|-----------------|
| GENERAL SERVICES | | | | | | | | | | |
| | Capital Related (excluding lines 40 & 45) | \$ 925,850 | 96% | | | | | | | |
| | Property Tax (line 40) | 36,099 | 4% | \$ 961,949 | | | | | | |
| 005 | Plant Operations and Maintenance | | | 43,334 | \$ 43,334 | | | | | |
| 010 | Housekeeping | | | 4,468 | 211 | \$ 4,679 | | | | |
| 060 | Laundry and Linen | | | 39,572 | 1,867 | 203 | \$ 41,641 | | | |
| 065 | Dietary | | | 98,963 | 4,668 | 506 | 0 | \$ 104,138 | | |
| 155 | Social Services | | | 6,584 | 311 | 34 | 0 | 0 | \$ 6,928 | |
| 160 | Activities | | | 7,793 | 368 | 40 | 0 | 0 | 0 | \$ 8,201 |
| 165 | Administration | | | 59,929 | 2,827 | 307 | 0 | 0 | 0 | 0 |
| 166 | Medical Records | | | 11,522 | 544 | 59 | 0 | 0 | 0 | 0 |
| 170 | Inservice Education - Nursing | | | 41,621 | 1,963 | 213 | 0 | 0 | 0 | 0 |
| ANCILLARY SERVICES | | | | | | | | | | |
| 075 | Patient Supplies | | | 5,476 | 258 | 28 | 0 | 0 | 0 | 0 |
| 077 | Specialized Support Surfaces | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 080 | Physical Therapy | | | 10,750 | 507 | 55 | 0 | 0 | 0 | 0 |
| 081 | Respiratory Therapy | | | 10,078 | 475 | 52 | 0 | 0 | 0 | 0 |
| 082 | Occupational Therapy | | | 23,615 | 1,114 | 121 | 0 | 0 | 0 | 0 |
| 083 | Speech Pathology | | | 4,904 | 231 | 25 | 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 | | | 527,500 | 24,884 | 2,700 | 36,719 | 101,744 | 5,450 | 6,451 |
| 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 | | | 58,887 | 2,778 | 301 | 4,921 | 2,394 | 1,478 | 1,749 |
| 126 | Subacute Care - Pediatric | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transitional Inpatient Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | Hospice Inpatient Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135 | Other Routine Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NONREIMBURSABLE | | | | | | | | | | |
| 139 | Residential Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | Beauty and Barber | | | 4,266 | 201 | 22 | 0 | 0 | 0 | 0 |
| 145 | Other Nonreimbursable | | | 2,687 | 127 | 14 | 0 | 0 | 0 | 0 |
| | TOTAL | \$ 961,949 | 100% | \$ 961,949 | \$ 43,334 | \$ 4,679 | \$ 41,641 | \$ 104,138 | \$ 6,928 | \$ 8,201 |

* (To Schedule 1)

** (To Subacute Care Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VILLA LAS PALMAS HEALTHCARE CENTER

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

NPI:
1023048295

OSHPD Facility Number:
206370670

| 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 96% Of Total | Property Tax 4% Of Total |
|----------|--|-------------------------------------|-------|----------------|-------------------|-----------|---------------------|------------|------------------------------|--------------------------|
| | GENERAL SERVICES | | | | | | | | | |
| | Capital Related (excluding lines 40 & 45) | \$ 925,850 | 96% | | | | | | | |
| | Property Tax (line 40) | 36,099 | 4% | | | | | | | |
| 005 | Plant Operations and Maintenance | | | | | | | | | |
| 010 | Housekeeping | | | | | | | | | |
| 060 | Laundry and Linen | | | | | | | | | |
| 065 | Dietary | | | | | | | | | |
| 155 | Social Services | | | | | | | | | |
| 160 | Activities | | | | | | | | | |
| 165 | Administration | | | | \$ 63,062 | \$ 63,062 | | | | |
| 166 | Medical Records | | | | 12,125 | | \$ 12,125 | | | |
| 170 | Inservice Education - Nursing | | | \$ 43,797 | | | | | | |
| | ANCILLARY SERVICES | | | | | | | | | |
| 075 | Patient Supplies | | | 0 | 5,762 | 1,807 | 347 | \$ 7,916 | \$ 7,619 | \$ 297 *** |
| 077 | Specialized Support Surfaces | | | 0 | 0 | 636 | 122 | 758 | 730 | 28 *** |
| 080 | Physical Therapy | | | 0 | 11,312 | 3,689 | 709 | 15,710 | 15,121 | 590 *** |
| 081 | Respiratory Therapy | | | 0 | 10,605 | 2,914 | 560 | 14,079 | 13,550 | 528 *** |
| 082 | Occupational Therapy | | | 0 | 24,850 | 3,008 | 578 | 28,436 | 27,369 | 1,067 *** |
| 083 | Speech Pathology | | | 0 | 5,161 | 980 | 188 | 6,329 | 6,091 | 238 *** |
| 085 | Pharmacy | | | 0 | 0 | 2,013 | 387 | 2,400 | 2,310 | 90 *** |
| 090 | Laboratory | | | 0 | 0 | 283 | 54 | 337 | 324 | 13 *** |
| 095 | Home Health Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 *** |
| 100 | Other Ancillary Services | | | 0 | 0 | 349 | 67 | 417 | 401 | 16 *** |
| 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 | | | 34,454 | 739,902 | 39,035 | 7,505 | 786,443 | 756,930 | 29,513 * |
| 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 | | | 9,343 | 81,853 | 8,238 | 1,584 | 91,675 | 88,235 | 3,440 ** |
| 126 | Subacute Care - Pediatric | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| 128 | Transitional Inpatient Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| 130 | Hospice Inpatient Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| 135 | Other Routine Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| | NONREIMBURSABLE | | | | | | | | | |
| 139 | Residential Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | Beauty and Barber | | | 0 | 4,489 | 84 | 16 | 4,589 | 4,417 | 172 |
| 145 | Other Nonreimbursable | | | 0 | 2,828 | 27 | 5 | 2,860 | 2,753 | 107 |
| | TOTAL | \$ 961,949 | 100% | \$ 43,797 | \$ 886,762 | \$ 63,062 | \$ 12,125 | \$ 961,949 | \$ 925,850 | \$ 36,099 |

* (To Schedule 1)

** (To Subacute Care Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
VILLA LAS PALMAS HEALTHCARE CENTER

NPI:
1023048295

OSHPD Facility Number:
206370670

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. 73% of Total | DPH Licensing Fees 1% of Total | Professional Liability Ins. 4% of Total | Quality Assur. Fees 22% of Total | Caregiver Training 0% of Total |
|---------------------------|---|-------------------------------------|-------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------|------------------------|---------------------|--------------------------------|---|----------------------------------|--------------------------------|
| GENERAL SERVICES | | | | | | | | | | | | | | |
| 045 | Property Insurance | \$ 29,563 | | | | | | | | | | | | |
| 055 | Interest - Other | 111,507 | | | | | | | | | | | | |
| 165 | Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor) | 2,444,969 | | | | | | | | | | | | |
| | Total Costs Allocable as Administration | 2,586,039 | 73% | | | | | | | | | | | |
| 167 | CDPH Licensing Fees | 40,554 | 1% | | | | | | | | | | | |
| 168 | Professional Liability Insurance | 144,970 | 4% | | | | | | | | | | | |
| 169 | Quality Assurance Fees | 772,610 | 22% | | | | | | | | | | | |
| 174 | Caregiver Training | 0 | 0% | | | | | | | | | | | |
| | Total | 3,544,173 | 100% | | | | | | \$ 3,544,173 | | | | | |
| ANCILLARY SERVICES | | | | | | | | | | | | | | |
| 075 | Patient Supplies | | | \$ 0 | \$ 1,852 | \$ 305,485 | \$ 5,762 | \$ 313,099 | 101,539 | \$ 74,089 | \$ 1,162 | \$ 4,153 | \$ 22,135 | \$ 0 |
| 077 | Specialized Support Surfaces | | | 0 | 0 | 110,175 | 0 | 110,175 | 35,730 | 26,071 | 409 | 1,462 | 7,789 | 0 |
| 080 | Physical Therapy | | | 617,162 | 3,636 | 7,232 | 11,312 | 639,342 | 207,341 | 151,289 | 2,372 | 8,481 | 45,199 | 0 |
| 081 | Respiratory Therapy | | | 454,081 | 3,409 | 36,873 | 10,605 | 504,967 | 163,763 | 119,491 | 1,874 | 6,699 | 35,699 | 0 |
| 082 | Occupational Therapy | | | 479,802 | 7,988 | 8,602 | 24,850 | 521,242 | 169,041 | 123,342 | 1,934 | 6,914 | 36,850 | 0 |
| 083 | Speech Pathology | | | 160,356 | 1,659 | 2,586 | 5,161 | 169,762 | 55,055 | 40,171 | 630 | 2,252 | 12,002 | 0 |
| 085 | Pharmacy | | | 0 | 0 | 348,803 | 0 | 348,803 | 113,118 | 82,538 | 1,294 | 4,627 | 24,659 | 0 |
| 090 | Laboratory | | | 0 | 0 | 48,990 | 0 | 48,990 | 15,888 | 11,593 | 182 | 650 | 3,463 | 0 |
| 095 | Home Health Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | Other Ancillary Services | | | 0 | 0 | 60,567 | 0 | 60,567 | 19,642 | 14,332 | 225 | 803 | 4,282 | 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 | | | 4,320,248 | 827,159 | 877,405 | 739,902 | 6,764,714 | 2,193,827 | 1,600,746 | 25,103 | 89,736 | 478,242 | 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 | | | 1,179,427 | 67,029 | 99,377 | 81,853 | 1,427,685 | 463,005 | 337,836 | 5,298 | 18,939 | 100,932 | 0 |
| 126 | Subacute Care - Pediatric | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transitional Inpatient Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | Hospice Inpatient Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135 | Other Routine Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NONREIMBURSABLE | | | | | | | | | | | | | | |
| 139 | Residential Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | Beauty and Barber | | | 0 | 1,443 | 8,542 | 4,489 | 14,474 | 4,694 | 3,425 | 54 | 192 | 1,023 | 0 |
| 145 | Other Nonreimbursable | | | 0 | 909 | 979 | 2,828 | 4,716 | 1,529 | 1,116 | 17 | 63 | 333 | 0 |
| | SUBTOTAL | \$ 3,544,173 | | \$ 7,211,076 | \$ 915,084 | \$ 1,915,616 | \$ 886,762 | \$ 10,928,537 | \$ 3,544,173 | | | | | |
| | Total Administrative Costs | | | | | | | \$ 3,544,173 | | \$ 2,586,039 | \$ 40,554 | \$ 144,970 | \$ 772,610 | \$ 0 |
| | Unit Cost Multiplier | | | | | | | 0.32430442 | | | | | | |
| | Accumulated Administration Costs (Sch 2 thru 5) | | | \$ 185,767 | \$ 36,443 | \$ 75,187 | \$ 297,398 | | | | | | | |
| | TOTAL FACILITY COSTS | | | | | | | \$ 14,770,108 | | | | | | |

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
VILLA LAS PALMAS HEALTHCARE CENTER

NPI:
1023048295

OSHPD Facility Number:
206370670

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

| Line No. | DESCRIPTION | Capital (SQ FT) VARIOUS | Plant Ops (SQ FT) 5 | Hskpng (SQ FT) 10 | Laundry (LBS) 60 | Dietary (MEALS) 65 | Soc Srvs (DIRECT EXP) 155 | Activities (DIRECT EXP) 160 | Inserv. Ed (DIRECT EXP) 170 | Admin. (TOTAL ACCUM COST) | Med Records (TOTAL ACCUM COST) |
|----------|--|-------------------------------|---------------------------|--------------------------|--------------------------|--------------------------|---------------------------------|-----------------------------------|-----------------------------------|------------------------------------|---|
| | GENERAL SERVICES | | | | | | | | | | |
| 005 | Plant Operations and Maintenance | 1,290 | | | | | | | | | |
| 010 | Housekeeping | 133 | 133 | | | | | | | | |
| 060 | Laundry and Linen | 1,178 | 1,178 | 1,178 | | | | | | | |
| 065 | Dietary | 2,946 | 2,946 | 2,946 | | | | | | | |
| 155 | Social Services | 196 | 196 | 196 | | | | | | | |
| 160 | Activities | 232 | 232 | 232 | | | | | | | |
| 165 | Administration | 1,784 | 1,784 | 1,784 | | | | | | | |
| 166 | Medical Records | 343 | 343 | 343 | | | | | | | |
| 170 | Inservice Education - Nursing | 1,239 | 1,239 | 1,239 | | | | | | | |
| | ANCILLARY SERVICES | | | | | | | | | | |
| 075 | Patient Supplies | 163 | 163 | 163 | | | | | | 313,099 | 313,099 |
| 077 | Specialized Support Surfaces | | | | | | | | | 110,175 | 110,175 |
| 080 | Physical Therapy | 320 | 320 | 320 | | | | | | 639,342 | 639,342 |
| 081 | Respiratory Therapy | 300 | 300 | 300 | | | | | | 504,967 | 504,967 |
| 082 | Occupational Therapy | 703 | 703 | 703 | | | | | | 521,242 | 521,242 |
| 083 | Speech Pathology | 146 | 146 | 146 | | | | | | 169,762 | 169,762 |
| 085 | Pharmacy | | | | | | | | | 348,803 | 348,803 |
| 090 | Laboratory | | | | | | | | | 48,990 | 48,990 |
| 095 | Home Health Services | | | | | | | | | 0 | 0 |
| 100 | Other Ancillary Services | | | | | | | | | 60,567 | 60,567 |
| 101 | Subacute Care Ancillary Services | | | | | | | | | 0 | 0 |
| 102 | Subacute Care - Pediatric Ancillary Services | | | | | | | | | 0 | 0 |
| | ROUTINE SERVICES | | | | | | | | | | |
| 105 | Skilled Nursing Care | 15,703 | 15,703 | 15,703 | 876,570 | 124,440 | 4,303,815 | 4,303,815 | 4,303,815 | 6,764,714 | 6,764,714 |
| 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 | 1,753 | 1,753 | 1,753 | 117,486 | 2,928 | 1,167,101 | 1,167,101 | 1,167,101 | 1,427,685 | 1,427,685 |
| 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 | 127 | 127 | 127 | | | | | | 14,474 | 14,474 |
| 145 | Other Nonreimbursable | 80 | 80 | 80 | | | | | | 4,716 | 4,716 |
| | TOTAL STATISTICS | 28,636 | 27,346 | 27,213 | 994,056 | 127,368 | 5,470,916 | 5,470,916 | 5,470,916 | 10,928,537 | 10,928,537 |
| | TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES) | | | | | | \$ 143,561 0.026240761 | \$ 151,450 0.02768275 | | | |
| | TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES) | | \$ 140,872 5.15146639 | \$ 169,023 6.21111767 | \$ 117,474 0.11817657 | \$ 473,659 3.71882398 | \$ 2,227 0.00040707 | \$ 2,636 0.00048184 | \$ 99,846 0.01825037 | \$ 20,271 0.00185486 | \$ 165,496 0.01514351 |
| | TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER) | | \$ 295,600 10.80962481 | \$ 38,807 1.42603462 | \$ 59,126 0.05947915 | \$ 383,879 3.01393798 | \$ 16,580 0.00303061 | \$ 22,035 0.00402760 | \$ 15,324 0.00280099 | \$ 21,828 0.00199738 | \$ 14,615 0.00133731 |
| | TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS) | \$ 961,949 33.59228873 | \$ 43,334 1.58465781 | \$ 4,679 0.17192275 | \$ 41,641 0.04188996 | \$ 104,138 0.81761329 | \$ 6,928 0.00126640 | \$ 8,201 0.00149901 | \$ 43,797 0.00800547 | \$ 63,062 0.00577043 | \$ 12,125 0.00110945 |

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

VILLA LAS PALMAS HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1023048295

OSHPD Facility Number:

206370670

| 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 | \$ 109,205 | \$ 0 | \$ 109,205 | (Sch 3) |
| 005 | .20-.39 | Fringe Benefits | 6200 | 31,667 | 0 | 31,667 | (Sch 3) |
| 005 | .79 | Agency Staff | 6200 | | 0 | 0 | (Sch 3) |
| 005 | .40-.99 | Other - Nonlabor | 6200 | 295,600 | 0 | 295,600 | (Sch 4) |
| 005 | | Plant Operations and Maintenance - Total | 6200 | \$ 436,472 | \$ 0 | \$ 436,472 | |
| 010 | | Housekeeping | | | | | |
| 010 | .01-.19 | Salaries and Wages | 6300 | \$ 129,384 | \$ 0 | \$ 129,384 | (Sch 3) |
| 010 | .20-.39 | Fringe Benefits | 6300 | 38,954 | 0 | 38,954 | (Sch 3) |
| 010 | .79 | Agency Staff | 6300 | | 0 | 0 | (Sch 3) |
| 010 | .40-.99 | Other - Nonlabor | 6300 | 37,369 | 0 | 37,369 | (Sch 4) |
| 010 | | Housekeeping - Total | 6300 | \$ 205,707 | \$ 0 | \$ 205,707 | |
| 015 | | Depreciation: Buildings and Improvements | 7110 - 7120 | \$ | \$ 0 | \$ 0 | (Sch 5) |
| 020 | | Depreciation: Leasehold Improvements | 7130 | 127,620 | 0 | 127,620 | (Sch 5) |
| 025 | | Depreciation: Equipment | 7140 | 151,365 | 0 | 151,365 | (Sch 5) |
| 030 | | Depreciation and Amortization - Other | 7150 - 7160 | | 0 | 0 | (Sch 5) |
| 035 | | Leases and Rentals | 7200 | 565,168 | 81,697 | 646,865 | (Sch 5) |
| 040 | | Property Taxes | 7300 | 36,099 | 0 | 36,099 | (Sch 5) |
| 045 | | Property Insurance | 7400 | 29,563 | 0 | 29,563 | (Sch 6) |
| 050 | | Interest - Property, Plant, and Equipment | 7500 | | 0 | 0 | (Sch 5) |
| 055 | | Interest - Other | 7600 | 111,507 | 0 | 111,507 | (Sch 6) |
| 057 | | Subtotal 005 - 055 | | \$ 1,663,501 | \$ 81,697 | \$ 1,745,198 | |
| 060 | | Laundry and Linen | | | | | |
| 060 | .01-.19 | Salaries and Wages | 6400 | \$ 80,272 | \$ 0 | \$ 80,272 | (Sch 3) |
| 060 | .20-.39 | Fringe Benefits | 6400 | 23,817 | 0 | 23,817 | (Sch 3) |
| 060 | .79 | Agency Staff | 6400 | | 0 | 0 | (Sch 3) |
| 060 | .40-.99 | Other - Nonlabor | 6400 | 44,712 | 0 | 44,712 | (Sch 4) |
| 060 | | Laundry and Linen - Total | 6400 | \$ 148,801 | \$ 0 | \$ 148,801 | |
| 065 | | Dietary | | | | | |
| 065 | .01-.19 | Salaries and Wages | 6500 | \$ 340,475 | \$ 0 | \$ 340,475 | (Sch 3) |
| 065 | .20-.39 | Fringe Benefits | 6500 | 99,710 | 0 | 99,710 | (Sch 3) |
| 065 | .79 | Agency Staff | 6500 | | 0 | 0 | (Sch 3) |
| 065 | .40-.99 | Other - Nonlabor | 6500 | 347,833 | 0 | 347,833 | (Sch 4) |
| 065 | | Dietary - Total | 6500 | \$ 788,018 | \$ 0 | \$ 788,018 | |
| 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 | 305,844 | (2,353) | 303,491 | (Sch 4) |
| 075 | | Patient Supplies - Total | 8100 | \$ 305,844 | \$ (2,353) | \$ 303,491 | |
| 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 | 188,821 | (78,646) | 110,175 | (Sch 4) |
| 077 | | Specialized Support Surfaces - Total | 8150 | \$ 188,821 | \$ (78,646) | \$ 110,175 | |

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VILLA LAS PALMAS HEALTHCARE CENTER

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

NPI:
1023048295

OSHPD Facility Number:
206370670

| Line No. | Natural Class | ACCOUNT TITLE | ACCOUNT NUMBER | AS REPORTED | AUDIT ADJUSTMENTS 8A-1 | AS AUDITED |
|-----------------|----------------------|----------------------|-----------------------|--------------------|-------------------------------|-------------------|
| | | | | | | |

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

VILLA LAS PALMAS HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1023048295

OSHPD Facility Number:

206370670

| 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 | \$ 479,196 | \$ 0 | \$ 479,196 | (Sch 2) |
| 080 | .20-.39 | Fringe Benefits | 8200 | 132,863 | 0 | 132,863 | (Sch 2) |
| 080 | .79 | Agency Staff | 8200 | 5,103 | 0 | 5,103 | (Sch 2) |
| 080 | .40-.99 | Other - Nonlabor | 8200 | 3,317 | 0 | 3,317 | (Sch 4) |
| 080 | | Physical Therapy - Total | 8200 | \$ 620,479 | \$ 0 | \$ 620,479 | |
| 081 | | Respiratory Therapy | | | | | |
| 081 | .01-.19 | Salaries and Wages | 8220 | \$ 365,747 | \$ 0 | \$ 365,747 | (Sch 2) |
| 081 | .20-.39 | Fringe Benefits | 8220 | 88,334 | 0 | 88,334 | (Sch 2) |
| 081 | .79 | Agency Staff | 8220 | | 0 | 0 | (Sch 2) |
| 081 | .40-.99 | Other - Nonlabor | 8220 | 33,202 | 0 | 33,202 | (Sch 4) |
| 081 | | Respiratory Therapy - Total | 8220 | \$ 487,283 | \$ 0 | \$ 487,283 | |
| 082 | | Occupational Therapy | | | | | |
| 082 | .01-.19 | Salaries and Wages | 8250 | \$ 359,825 | \$ 0 | \$ 359,825 | (Sch 2) |
| 082 | .20-.39 | Fringe Benefits | 8250 | 102,454 | 0 | 102,454 | (Sch 2) |
| 082 | .79 | Agency Staff | 8250 | 17,523 | 0 | 17,523 | (Sch 2) |
| 082 | .40-.99 | Other - Nonlabor | 8250 | | 0 | 0 | (Sch 4) |
| 082 | | Occupational Therapy - Total | 8250 | \$ 479,802 | \$ 0 | \$ 479,802 | |
| 083 | | Speech Pathology | | | | | |
| 083 | .01-.19 | Salaries and Wages | 8280 | \$ 124,369 | \$ 0 | \$ 124,369 | (Sch 2) |
| 083 | .20-.39 | Fringe Benefits | 8280 | 35,987 | 0 | 35,987 | (Sch 2) |
| 083 | .79 | Agency Staff | 8280 | | 0 | 0 | (Sch 2) |
| 083 | .40-.99 | Other - Nonlabor | 8280 | 800 | 0 | 800 | (Sch 4) |
| 083 | | Speech Pathology - Total | 8280 | \$ 161,156 | \$ 0 | \$ 161,156 | |
| 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 | 348,803 | 0 | 348,803 | (Sch 4) |
| 085 | | Pharmacy - Total | 8300 | \$ 348,803 | \$ 0 | \$ 348,803 | |
| 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 | 48,990 | 0 | 48,990 | (Sch 4) |
| 090 | | Laboratory - Total | 8400 | \$ 48,990 | \$ 0 | \$ 48,990 | |
| 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 | 60,567 | 0 | 60,567 | (Sch 4) |
| 100 | | Other Ancillary Services - Total | 8900 | \$ 60,567 | \$ 0 | \$ 60,567 | |

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

VILLA LAS PALMAS HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1023048295

OSHPD Facility Number:

206370670

| 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 | | \$ 2,701,745 | \$ (80,999) | \$ 2,620,746 | |
| | | Routine Services | | | | | |
| 105 | | Skilled Nursing Care | | | | | |
| 105 | .01-.19 | Salaries and Wages | 6110 | \$ 3,296,255 | \$ 0 | \$ 3,296,255 | (Sch 2) |
| 105 | .20-.39 | Fringe Benefits | 6110 | 791,916 | 0 | 791,916 | (Sch 2) |
| 105 | .49 | Agency Staff | 6110 | | 0 | 0 | (Sch 2) |
| 105 | .40-.99 | Other - Nonlabor | 6110 | 215,644 | 0 | 215,644 | (Sch 4) |
| 105 | | Skilled Nursing Care - Total | 6110 | \$ 4,303,815 | \$ 0 | \$ 4,303,815 | |
| 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 | \$ 878,193 | \$ 0 | \$ 878,193 | (Sch 2) |
| 125 | .20-.39 | Fringe Benefits | 6150 | 238,300 | 0 | 238,300 | (Sch 2) |
| 125 | .49 | Agency Staff | 6150 | | 0 | 0 | (Sch 2) |
| 125 | .40-.99 | Other - Nonlabor | 6150 | 51,306 | (698) | 50,608 | (Sch 4) |
| 125 | | Subacute Care - Total | 6150 | \$ 1,167,799 | \$ (698) | \$ 1,167,101 | |
| 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) |

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

VILLA LAS PALMAS HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1023048295

OSHPD Facility Number:

206370670

| Line No. | Natural Class | ACCOUNT TITLE | ACCOUNT NUMBER | AS REPORTED | AUDIT ADJUSTMENTS 8A-1 | AS AUDITED |
|----------|---------------|-----------------------------------|----------------|-------------|------------------------|------------|
| 126 | .40-.99 | Other - Nonlabor | 6160 | | 0 | 0 |
| 126 | | Subacute Care - Pediatric - Total | 6160 | \$ 0 | \$ 0 | \$ 0 |
| | | | | | | |

(Sch 4)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

VILLA LAS PALMAS HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1023048295

OSHPD Facility Number:

206370670

| 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 |
| | | | | | | |
| 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 |
| | | | | | | |
| 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 |
| | | | | | | |
| | | Other Nonreimbursable | | | | |
| 139 | | Residential Care | | | | |
| 139 | .01-.19 | Salaries and Wages | 9100 | \$ | \$ 0 | \$ 0 |
| 139 | .20-.39 | Fringe Benefits | 9100 | | 0 | 0 |
| 139 | .49 | Agency Staff | 9100 | | 0 | 0 |
| 139 | .40-.99 | Other - Nonlabor | 9100 | | 0 | 0 |
| 139 | | Residential Care - Total | 9100 | \$ 0 | \$ 0 | \$ 0 |
| | | | | | | |
| 140 | | Beauty and Barber | | | | |
| 140 | .01-.19 | Salaries and Wages | 8900 | \$ | \$ 0 | \$ 0 |
| 140 | .20-.39 | Fringe Benefits | 8900 | | 0 | 0 |
| 140 | .49 | Agency Staff | 8900 | | 0 | 0 |
| 140 | .40-.99 | Other - Nonlabor | 8900 | 6,988 | 0 | 6,988 |
| 140 | | Beauty and Barber - Total | 8900 | \$ 6,988 | \$ 0 | \$ 6,988 |
| | | | | | | |
| 145 | | Other Nonreimbursable | | | | |
| 145 | .01-.19 | Salaries and Wages | 9100 | \$ | \$ 0 | \$ 0 |
| 145 | .20-.39 | Fringe Benefits | 9100 | | 0 | 0 |
| 145 | .49 | Agency Staff | 9100 | | 0 | 0 |
| 145 | .40-.99 | Other - Nonlabor | 9100 | | 0 | 0 |
| 145 | | Other Nonreimbursable - Total | 9100 | \$ 0 | \$ 0 | \$ 0 |
| | | | | | | |
| 146 | | Subtotal 105 - 145 | | \$ 5,478,602 | \$ (698) | \$ 5,477,904 |
| | | | | | | |
| 155 | | Social Services | | | | |
| 155 | .01-.19 | Salaries and Wages | 6600 | \$ 112,067 | \$ 0 | \$ 112,067 |
| 155 | .20-.39 | Fringe Benefits | 6600 | 31,494 | 0 | 31,494 |
| 155 | .49 | Agency Staff | 6600 | | 0 | 0 |
| 155 | .40-.99 | Other - Nonlabor | 6600 | 14,182 | 0 | 14,182 |
| 155 | | Social Services - Total | 6600 | \$ 157,743 | \$ 0 | \$ 157,743 |

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

VILLA LAS PALMAS HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1023048295

OSHPD Facility Number:

206370670

| 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 | \$ 116,397 | \$ 0 | \$ 116,397 | (Sch 2) |
| 160 | .20-.39 | Fringe Benefits | 6700 | 35,053 | 0 | 35,053 | (Sch 2) |
| 160 | .49 | Agency Staff | 6700 | | 0 | 0 | (Sch 2) |
| 160 | .40-.99 | Other - Nonlabor | 6700 | 19,196 | 0 | 19,196 | (Sch 4) |
| 160 | | Activities - Total | 6700 | \$ 170,646 | \$ 0 | \$ 170,646 | |
| 165 | | Administration | | | | | |
| 165 | .01-.19 | Salaries and Wages | 6900 | \$ 895,165 | \$ 0 | \$ 895,165 | (Sch 6) |
| 165 | .20-.39 | Fringe Benefits | 6900 | 342,995 | 0 | 342,995 | (Sch 6) |
| 165 | .49 | Agency Staff | 6900 | | 0 | 0 | (Sch 6) |
| 165 | .40-.99 | Other - Nonlabor | 6900 | 1,206,809 | 0 | 1,206,809 | (Sch 6) |
| 165 | | Administration - Total | 6900 | \$ 2,444,969 | \$ 0 | \$ 2,444,969 | |
| 166 | | Medical Records | | | | | |
| 166 | .01-.19 | Salaries and Wages | 6900 | \$ 124,459 | \$ 0 | \$ 124,459 | (Sch 3) |
| 166 | .20-.39 | Fringe Benefits | 6900 | 37,140 | 0 | 37,140 | (Sch 3) |
| 166 | .49 | Agency Staff | 6900 | | 0 | 0 | (Sch 3) |
| 166 | .40-.99 | Other - Nonlabor | 6900 | 10,418 | 0 | 10,418 | (Sch 4) |
| 166 | | Medical Records - Total | 6900 | \$ 172,017 | \$ 0 | \$ 172,017 | |
| 167 | | CDPH Licensing Fees | 6900 | \$ 40,554 | \$ 0 | \$ 40,554 | (Sch 6) |
| 168 | | Professional Liability Insurance | 6900 | \$ 144,970 | \$ 0 | \$ 144,970 | (Sch 6) |
| 169 | | Quality Assurance Fees | 6900 | \$ 772,610 | \$ 0 | \$ 772,610 | (Sch 6) |
| 170 | | Inservice Education - Nursing | | | | | |
| 170 | .01-.19 | Salaries and Wages | 6800 | \$ 66,662 | \$ 0 | \$ 66,662 | (Sch 3) |
| 170 | .20-.39 | Fringe Benefits | 6800 | 19,106 | 0 | 19,106 | (Sch 3) |
| 170 | .49 | Agency Staff | 6800 | | 0 | 0 | (Sch 3) |
| 170 | .40-.99 | Other - Nonlabor | 6800 | 164 | 0 | 164 | (Sch 4) |
| 170 | | Inservice Education - Nursing - Total | 6800 | \$ 85,932 | \$ 0 | \$ 85,932 | |
| 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 | | \$ 3,989,441 | \$ 0 | \$ 3,989,441 | |
| 200 | | Total | | \$ 14,770,108 | \$ 0 | \$ 14,770,108 | |

| | | | | | | | |
|-----|------|---|------|--|--|------------|--|
| 210 | 0.24 | Total Facility Group Health Insurance * (Adj 1) | 6900 | | | \$ 359,344 | |
|-----|------|---|------|--|--|------------|--|

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VILLA LAS PALMAS HEALTHCARE CENTER

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

NPI:
1023048295

OSHPD Facility Number:
206370670

| Line No. | Natural Class | ACCOUNT TITLE | ACCOUNT NUMBER | AS REPORTED | AUDIT ADJUSTMENTS 8A-1 | AS AUDITED |
|----------|---------------|---------------|----------------|-------------|------------------------|------------|
|----------|---------------|---------------|----------------|-------------|------------------------|------------|

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
VILLA LAS PALMAS HEALTHCARE CENTER

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

NPI:
1023048295

OSHPD Facility No:
206370670

| LINE NO. | DESCRIPTION | AS REPORTED | AS AUDITED | AUDITED SUBACUTE CARE COST PER PATIENT DAY |
|----------|-------------|-------------|------------|--|
|----------|-------------|-------------|------------|--|

SUBACUTE CARE ROUTINE

| | | | | |
|----|---|--------------|--------------|-----------|
| 1 | Cost of Direct Care - Labor (Sch. 2, Ln. 125) | \$ N/A | \$ 1,179,427 | \$ 230.58 |
| 2 | Cost of Indirect Care - Labor (Sch. 3, Ln. 125) | \$ N/A | \$ 91,297 | \$ 17.85 |
| 3 | Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125) | \$ N/A | \$ 104,138 | \$ 20.36 |
| 4 | Cost of Capital Related (Sch. 5, Ln. 125) | \$ N/A | \$ 88,235 | \$ 17.25 |
| 5 | Property Taxes (Sch. 5, Ln. 125) | \$ N/A | \$ 3,440 | \$ 0.67 |
| 6 | CDPH Licensing Fees (Sch. 6, Ln. 125) | \$ N/A | \$ 5,298 | \$ 1.04 |
| 7 | Professional Liability Insurance (Sch. 6, Ln. 125) | \$ N/A | \$ 18,939 | \$ 3.70 |
| 8 | Quality Assurance Fees (Sch. 6, Ln. 125) | \$ N/A | \$ 100,932 | \$ 19.73 |
| 9 | Caregiver Training (Sch. 6, Ln. 125) | \$ N/A | \$ 0 | \$ 0.00 |
| 10 | Cost of Administration (Sch. 6, Ln. 125) | \$ N/A | \$ 337,836 | \$ 66.05 |
| 11 | Cost of Routine Service/Audited Total Routine Costs | \$ 1,903,904 | \$ 1,929,542 | \$ 377.23 |
| 12 | Routine Cost Per Patient Day (Routine Cost Divided by Days) | \$ 372.22 | \$ 377.23 | |

SUBACUTE CARE ANCILLARY

| | | | | |
|----|--|------------|------------|-----------|
| 13 | Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122) | \$ N/A | \$ 347,302 | \$ 67.90 |
| 14 | Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123) | \$ N/A | \$ 13,900 | \$ 2.72 |
| 15 | Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124) | \$ N/A | \$ 252,004 | \$ 49.27 |
| 16 | Cost of Capital Related (Subacute Care Sch. 2, Ln. 125) | \$ N/A | \$ 14,538 | \$ 2.84 |
| 17 | Property Taxes (Subacute Care Sch. 2, Ln. 126) | \$ N/A | \$ 567 | \$ 0.11 |
| 18 | CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127) | \$ N/A | \$ 2,270 | \$ 0.44 |
| 19 | Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128) | \$ N/A | \$ 8,114 | \$ 1.59 |
| 20 | Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129) | \$ N/A | \$ 43,243 | \$ 8.45 |
| 21 | Caregiver Training (Subacute Care Sch. 2, Ln. 130) | \$ N/A | \$ 0 | \$ 0.00 |
| 22 | Cost of Administration (Subacute Care Sch. 2, Ln. 131) | \$ N/A | \$ 144,740 | \$ 28.30 |
| 23 | Cost of Ancillary Service/Audited Total Ancillary Costs | \$ 888,126 | \$ 826,677 | \$ 161.62 |
| 24 | Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days) | \$ 173.63 | \$ 161.62 | |

SUBACUTE CARE TOTAL

| | | | | |
|----|---|--------------|--------------|-------------|
| 25 | Cost of Direct Care - Labor (Line 1 + Line 13) | \$ N/A | \$ 1,526,729 | \$ 298.48 * |
| 26 | Cost of Indirect Care - Labor (Line 2 + Line 14) | \$ N/A | \$ 105,197 | \$ 20.57 * |
| 27 | Cost of Direct and Indirect Nonlabor (Line 3 + Line 15) | \$ N/A | \$ 356,141 | \$ 69.63 * |
| 28 | Cost of Capital Related (Line 4 + Line 16) | \$ N/A | \$ 102,773 | \$ 20.09 * |
| 29 | Property Taxes (Line 5 + Line 17) | \$ N/A | \$ 4,007 | \$ 0.78 * |
| 30 | CDPH Licensing Fees (Line 6 + Line 18) | \$ N/A | \$ 7,568 | \$ 1.48 * |
| 31 | Professional Liability Insurance (Line 7 + Line 19) | \$ N/A | \$ 27,053 | \$ 5.29 * |
| 32 | Quality Assurance Fees (Line 8 + Line 20) | \$ N/A | \$ 144,175 | \$ 28.19 * |
| 33 | Caregiver Training (Line 9 + Line 21) | \$ N/A | \$ 0 | \$ 0.00 * |
| 34 | Cost of Administration (Line 10 + Line 22) | \$ N/A | \$ 482,575 | \$ 94.35 * |
| 35 | Total Cost of Subacute Service (Line 11 + Line 23) | \$ 2,792,030 | \$ 2,756,219 | \$ 538.85 * |
| 36 | Total Patient Days (Adj) | 5,115 | 5,115 | |
| 37 | Total Cost Per Patient Day (Total Cost Divided by Days) | \$ 545.85 | \$ 538.85 | |
| 38 | Medi-Cal Overpayments (Adj) | \$ 0 | \$ 0 | |
| 39 | Medi-Cal Credit Balances (Adj 11) | \$ 0 | \$ (143) | |
| 40 | Amount Due Provider (State) (Line 38 + Line 39) | \$ 0 | \$ (143) | |

GENERAL INFORMATION

| | | | | |
|----|---|-------|-------|--|
| 41 | Contracted Number of Subacute Care Beds (Adj 13) | N/A | 15 | |
| 42 | Total Licensed Nursing Facility Beds (Adj) | 151 | 151 | |
| 43 | Total Licensed Capacity (All levels) | 151 | 151 | |
| 44 | Total Medi-Cal Subacute Care Patient Days (Adj 7) | 3,813 | 3,787 | |

CAPITAL RELATED COST

| | | | | |
|----|--|--------|------------|--|
| 45 | Direct Capital Related Cost (Adj) | \$ N/A | \$ 0 | |
| 46 | Indirect Capital Related Cost (Line 28) | \$ N/A | \$ 102,773 | |
| 47 | Total Capital Related Cost (Line 45 + Line 46) | \$ 0 | \$ 102,773 | |

VENTILATOR / NONVENTILATOR

| | AUDITED COSTS (Adj 12) | AUDITED TOTAL DAYS | AUDITED MEDI-CAL DAYS (Adjs 5,6) | |
|----|----------------------------------|--------------------|----------------------------------|-------|
| 48 | Ventilator (Equipment Cost Only) | \$ 93,840 | 3,853 | 2,976 |
| 49 | Nonventilator | N/A | 1,262 | 811 |
| 50 | TOTAL | \$ N/A | 5,115 | 3,787 |

* (To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
VILLA LAS PALMAS HEALTHCARE CENTER

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

NPI:
1023048295

OSHPD Facility Number:
206370670

| LINE NO. | DESCRIPTION | ANCILLARY COSTS | TOTAL ANCILLARY CHARGES (Adj) | RATIO COST/CHG | TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj) | SUBACUTE CARE ANCILLARY COST * |
|----------|-------------|-----------------|--------------------------------|----------------|--|--------------------------------|
|----------|-------------|-----------------|--------------------------------|----------------|--|--------------------------------|

PATIENT SUPPLIES

| | | | | | | |
|----|---|------------|------------|----------|------------|------------|
| 1 | Cost of Direct Care - Labor (Sch. 2, Ln. 75) | \$ 0 | | | | \$ 0 |
| 2 | Cost of Indirect Care - Labor (Sch. 3, Ln. 75) | 7,174 | | | | 2,672 |
| 3 | Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75) | 306,529 | | | | 114,144 |
| 4 | Cost of Capital Related (Sch. 5, Ln. 75) | 7,619 | | | | 2,837 |
| 5 | Property Taxes (Sch. 5, Ln. 75) | 297 | | | | 111 |
| 6 | CDPH Licensing Fees (Sch. 6, Ln. 75) | 1,162 | | | | 433 |
| 7 | Professional Liability Insurance (Sch. 6, Ln. 75) | 4,153 | | | | 1,547 |
| 8 | Quality Assurance Fees (Sch. 6, Ln. 75) | 22,135 | | | | 8,243 |
| 9 | Caregiver Training (Sch. 6, Ln. 75) | 0 | | | | 0 |
| 10 | Cost of Administration (Sch. 6, Ln. 75) | 74,089 | | | | 27,589 |
| 11 | Total Patient Supplies Ancillary Service | \$ 423,159 | \$ 832,175 | 0.508497 | \$ 309,882 | \$ 157,574 |

SPECIALIZED SUPPORT SURFACES

| | | | | | | |
|----|---|------------|------------|----------|------------|-----------|
| 12 | Cost of Direct Care - Labor (Sch. 2, Ln. 77) | \$ 0 | | | | \$ N/A |
| 13 | Cost of Indirect Care - Labor (Sch. 3, Ln. 77) | 1,873 | | | | 1,243 |
| 14 | Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77) | 110,543 | | | | 73,380 |
| 15 | Cost of Capital Related (Sch. 5, Ln. 77) | 730 | | | | 484 |
| 16 | Property Taxes (Sch. 5, Ln. 77) | 28 | | | | 19 |
| 17 | CDPH Licensing Fees (Sch. 6, Ln. 77) | 409 | | | | 271 |
| 18 | Professional Liability Insurance (Sch. 6, Ln. 77) | 1,462 | | | | 970 |
| 19 | Quality Assurance Fees (Sch. 6, Ln. 77) | 7,789 | | | | 5,170 |
| 20 | Caregiver Training (Sch. 6, Ln. 77) | 0 | | | | 0 |
| 21 | Cost of Administration (Sch. 6, Ln. 77) | 26,071 | | | | 17,306 |
| 22 | Total Specialized Support Surfaces Ancillary Service | \$ 148,904 | \$ 417,575 | 0.356592 | \$ 277,193 | \$ 98,845 |

PHYSICAL THERAPY

| | | | | | | |
|----|---|------------|--------------|----------|-----------|-----------|
| 23 | Cost of Direct Care - Labor (Sch. 2, Ln. 80) | \$ 617,162 | | | | \$ 31,075 |
| 24 | Cost of Indirect Care - Labor (Sch. 3, Ln. 80) | 14,504 | | | | 730 |
| 25 | Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80) | 9,364 | | | | 472 |
| 26 | Cost of Capital Related (Sch. 5, Ln. 80) | 15,121 | | | | 761 |
| 27 | Property Taxes (Sch. 5, Ln. 80) | 590 | | | | 30 |
| 28 | CDPH Licensing Fees (Sch. 6, Ln. 80) | 2,372 | | | | 119 |
| 29 | Professional Liability Insurance (Sch. 6, Ln. 80) | 8,481 | | | | 427 |
| 30 | Quality Assurance Fees (Sch. 6, Ln. 80) | 45,199 | | | | 2,276 |
| 31 | Caregiver Training (Sch. 6, Ln. 80) | 0 | | | | 0 |
| 32 | Cost of Administration (Sch. 6, Ln. 80) | 151,289 | | | | 7,618 |
| 33 | Total Physical Therapy Ancillary Service | \$ 864,082 | \$ 1,489,818 | 0.579992 | \$ 75,015 | \$ 43,508 |

RESPIRATORY THERAPY

| | | | | | | |
|----|---|------------|--------------|----------|------------|------------|
| 34 | Cost of Direct Care - Labor (Sch. 2, Ln. 81) | \$ 454,081 | | | | \$ 276,341 |
| 35 | Cost of Indirect Care - Labor (Sch. 3, Ln. 81) | 11,992 | | | | 7,298 |
| 36 | Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81) | 38,557 | | | | 23,465 |
| 37 | Cost of Capital Related (Sch. 5, Ln. 81) | 13,550 | | | | 8,246 |
| 38 | Property Taxes (Sch. 5, Ln. 81) | 528 | | | | 322 |
| 39 | CDPH Licensing Fees (Sch. 6, Ln. 81) | 1,874 | | | | 1,140 |
| 40 | Professional Liability Insurance (Sch. 6, Ln. 81) | 6,699 | | | | 4,077 |
| 41 | Quality Assurance Fees (Sch. 6, Ln. 81) | 35,699 | | | | 21,726 |
| 42 | Caregiver Training (Sch. 6, Ln. 81) | 0 | | | | 0 |
| 43 | Cost of Administration (Sch. 6, Ln. 81) | 119,491 | | | | 72,719 |
| 44 | Total Respiratory Ancillary Service | \$ 682,472 | \$ 1,198,271 | 0.569547 | \$ 729,236 | \$ 415,334 |

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
VILLA LAS PALMAS HEALTHCARE CENTER

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

NPI:
1023048295

OSHPD Facility Number:
206370670

| LINE NO. | DESCRIPTION | ANCILLARY COSTS | TOTAL ANCILLARY CHARGES (Adj) | RATIO COST/CHG | TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj) | SUBACUTE CARE ANCILLARY COST * |
|----------|-------------|-----------------|--------------------------------|----------------|--|--------------------------------|
|----------|-------------|-----------------|--------------------------------|----------------|--|--------------------------------|

OCCUPATIONAL THERAPY

| | | | | | | |
|----|---|------------|--------------|----------|-----------|-----------|
| 45 | Cost of Direct Care - Labor (Sch. 2, Ln. 82) | \$ 479,802 | | | | \$ 22,670 |
| 46 | Cost of Indirect Care - Labor (Sch. 3, Ln. 82) | 16,848 | | | | 796 |
| 47 | Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82) | 10,340 | | | | 489 |
| 48 | Cost of Capital Related (Sch. 5, Ln. 82) | 27,369 | | | | 1,293 |
| 49 | Property Taxes (Sch. 5, Ln. 82) | 1,067 | | | | 50 |
| 50 | CDPH Licensing Fees (Sch. 6, Ln. 82) | 1,934 | | | | 91 |
| 51 | Professional Liability Insurance (Sch. 6, Ln. 82) | 6,914 | | | | 327 |
| 52 | Quality Assurance Fees (Sch. 6, Ln. 82) | 36,850 | | | | 1,741 |
| 53 | Caregiver Training (Sch. 6, Ln. 82) | 0 | | | | 0 |
| 54 | Cost of Administration (Sch. 6, Ln. 82) | 123,342 | | | | 5,828 |
| 55 | Total Occupational Therapy Ancillary Service | \$ 704,467 | \$ 1,603,226 | 0.439406 | \$ 75,750 | \$ 33,285 |

SPEECH PATHOLOGY

| | | | | | | |
|----|---|------------|------------|----------|-----------|-----------|
| 56 | Cost of Direct Care - Labor (Sch. 2, Ln. 83) | \$ 160,356 | | | | \$ 17,216 |
| 57 | Cost of Indirect Care - Labor (Sch. 3, Ln. 83) | 4,545 | | | | 488 |
| 58 | Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83) | 3,153 | | | | 338 |
| 59 | Cost of Capital Related (Sch. 5, Ln. 83) | 6,091 | | | | 654 |
| 60 | Property Taxes (Sch. 5, Ln. 83) | 238 | | | | 25 |
| 61 | CDPH Licensing Fees (Sch. 6, Ln. 83) | 630 | | | | 68 |
| 62 | Professional Liability Insurance (Sch. 6, Ln. 83) | 2,252 | | | | 242 |
| 63 | Quality Assurance Fees (Sch. 6, Ln. 83) | 12,002 | | | | 1,288 |
| 64 | Caregiver Training (Sch. 6, Ln. 83) | 0 | | | | 0 |
| 65 | Cost of Administration (Sch. 6, Ln. 83) | 40,171 | | | | 4,313 |
| 66 | Total Speech Pathology Ancillary Service | \$ 229,437 | \$ 309,615 | 0.741039 | \$ 33,240 | \$ 24,632 |

PHARMACY

| | | | | | | |
|----|---|------------|--------------|----------|------------|-----------|
| 67 | Cost of Direct Care - Labor (Sch. 2, Ln. 85) | \$ 0 | | | | \$ 0 |
| 68 | Cost of Indirect Care - Labor (Sch. 3, Ln. 85) | 5,929 | | | | 506 |
| 69 | Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85) | 349,966 | | | | 29,881 |
| 70 | Cost of Capital Related (Sch. 5, Ln. 85) | 2,310 | | | | 197 |
| 71 | Property Taxes (Sch. 5, Ln. 85) | 90 | | | | 8 |
| 72 | CDPH Licensing Fees (Sch. 6, Ln. 85) | 1,294 | | | | 111 |
| 73 | Professional Liability Insurance (Sch. 6, Ln. 85) | 4,627 | | | | 395 |
| 74 | Quality Assurance Fees (Sch. 6, Ln. 85) | 24,659 | | | | 2,105 |
| 75 | Caregiver Training (Sch. 6, Ln. 85) | 0 | | | | 0 |
| 76 | Cost of Administration (Sch. 6, Ln. 85) | 82,538 | | | | 7,047 |
| 77 | Total Pharmacy Ancillary Service | \$ 471,413 | \$ 1,291,622 | 0.364978 | \$ 110,280 | \$ 40,250 |

LABORATORY

| | | | | | | |
|----|---|-----------|------------|----------|-----------|----------|
| 78 | Cost of Direct Care - Labor (Sch. 2, Ln. 90) | \$ 0 | | | | \$ 0 |
| 79 | Cost of Indirect Care - Labor (Sch. 3, Ln. 90) | 833 | | | | 55 |
| 80 | Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90) | 49,153 | | | | 3,263 |
| 81 | Cost of Capital Related (Sch. 5, Ln. 90) | 324 | | | | 22 |
| 82 | Property Taxes (Sch. 5, Ln. 90) | 13 | | | | 1 |
| 83 | CDPH Licensing Fees (Sch. 6, Ln. 90) | 182 | | | | 12 |
| 84 | Professional Liability Insurance (Sch. 6, Ln. 90) | 650 | | | | 43 |
| 85 | Quality Assurance Fees (Sch. 6, Ln. 90) | 3,463 | | | | 230 |
| 86 | Caregiver Training (Sch. 6, Ln. 90) | 0 | | | | 0 |
| 87 | Cost of Administration (Sch. 6, Ln. 90) | 11,593 | | | | 770 |
| 88 | Total Laboratory Ancillary Service | \$ 66,211 | \$ 253,951 | 0.260723 | \$ 16,856 | \$ 4,395 |

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
VILLA LAS PALMAS HEALTHCARE CENTER

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

NPI:
1023048295

OSHPD Facility Number:
206370670

| LINE NO. | DESCRIPTION | ANCILLARY COSTS | TOTAL ANCILLARY CHARGES (Adj) | RATIO COST/CHG | TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj) | SUBACUTE CARE ANCILLARY COST * |
|----------|-------------|-----------------|--------------------------------|----------------|--|--------------------------------|
|----------|-------------|-----------------|--------------------------------|----------------|--|--------------------------------|

HOME HEALTH SERVICES

| | | | | | | |
|----|---|------|------|----------|------|------|
| 89 | Cost of Direct Care - Labor (Sch. 2, Ln. 95) | \$ 0 | | | | \$ 0 |
| 90 | Cost of Indirect Care - Labor (Sch. 3, Ln. 95) | 0 | | | | 0 |
| 91 | Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95) | 0 | | | | 0 |
| 92 | Cost of Capital Related (Sch. 5, Ln. 95) | 0 | | | | 0 |
| 93 | Property Taxes (Sch. 5, Ln. 95) | 0 | | | | 0 |
| 94 | CDPH Licensing Fees (Sch. 6, Ln. 95) | 0 | | | | 0 |
| 95 | Professional Liability Insurance (Sch. 6, Ln. 95) | 0 | | | | 0 |
| 96 | Quality Assurance Fees (Sch. 6, Ln. 95) | 0 | | | | 0 |
| 97 | Caregiver Training (Sch. 6, Ln. 95) | 0 | | | | 0 |
| 98 | Cost of Administration (Sch. 6, Ln. 95) | 0 | | | | 0 |
| 99 | Total Home Health Services Ancillary Service | \$ 0 | \$ 0 | 0.000000 | \$ 0 | \$ 0 |

OTHER ANCILLARY SERVICES

| | | | | | | |
|-----|--|-----------|------------|----------|-----------|----------|
| 100 | Cost of Direct Care - Labor (Sch. 2, Ln. 100) | \$ 0 | | | | \$ 0 |
| 101 | Cost of Indirect Care - Labor (Sch. 3, Ln. 100) | 1,030 | | | | 111 |
| 102 | Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100) | 60,769 | | | | 6,573 |
| 103 | Cost of Capital Related (Sch. 5, Ln. 100) | 401 | | | | 43 |
| 104 | Property Taxes (Sch. 5, Ln. 100) | 16 | | | | 2 |
| 105 | CDPH Licensing Fees (Sch. 6, Ln. 100) | 225 | | | | 24 |
| 106 | Professional Liability Insurance (Sch. 6, Ln. 100) | 803 | | | | 87 |
| 107 | Quality Assurance Fees (Sch. 6, Ln. 100) | 4,282 | | | | 463 |
| 108 | Caregiver Training (Sch. 6, Ln. 100) | 0 | | | | 0 |
| 109 | Cost of Administration (Sch. 6, Ln. 100) | 14,332 | | | | 1,550 |
| 110 | Total Other Ancillary Service | \$ 81,857 | \$ 335,792 | 0.243774 | \$ 36,322 | \$ 8,854 |

SUBACUTE CARE ANCILLARY SERVICES

| | | | | | | |
|-----|--|--|--|--|--|------|
| 111 | Cost of Direct Care - Labor (Sch. 2, Ln. 101) | | | | | \$ 0 |
| 112 | Cost of Indirect Care - Labor (Sch. 3, Ln. 101) | | | | | 0 |
| 113 | Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101) | | | | | 0 |
| 114 | Cost of Capital Related (Sch. 5, Ln. 101) | | | | | 0 |
| 115 | Property Taxes (Sch. 5, Ln. 101) | | | | | 0 |
| 116 | CDPH Licensing Fees (Sch. 6, Ln. 101) | | | | | 0 |
| 117 | Professional Liability Insurance (Sch. 6, Ln. 101) | | | | | 0 |
| 118 | Quality Assurance Fees (Sch. 6, Ln. 101) | | | | | 0 |
| 119 | Caregiver Training (Sch. 6, Ln. 101) | | | | | 0 |
| 120 | Cost of Administration (Sch. 6, Ln. 101) | | | | | 0 |
| 121 | Total Subacute Ancillary Service | | | | | \$ 0 |

TOTAL COST OF ANCILLARY SERVICES

| | | | | | | |
|-----|--|--|--|--|--|------------|
| 122 | Cost of Direct Care - Labor | | | | | \$ 347,302 |
| 123 | Cost of Indirect Care - Labor | | | | | 13,900 |
| 124 | Cost of Direct and Indirect Nonlabor | | | | | 252,004 |
| 125 | Cost of Capital Related | | | | | 14,538 |
| 126 | Property Taxes | | | | | 567 |
| 127 | CDPH Licensing Fees | | | | | 2,270 |
| 128 | Professional Liability Insurance | | | | | 8,114 |
| 129 | Quality Assurance Fees | | | | | 43,243 |
| 130 | Caregiver Training | | | | | 0 |
| 131 | Cost of Administration | | | | | 144,740 |
| 132 | Total Cost of Subacute Care Ancillary Services | | | | | \$ 826,677 |

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

| Provider Name | | | | | | | Fiscal Period | NPI | Adjustments | |
|------------------------------------|-----------------------|------|--------------|------|------|--|---|-------------|---------------------|-------------|
| VILLA LAS PALMAS HEALTHCARE CENTER | | | | | | | JANUARY 1, 2012 THROUGH DECEMBER 31, 2012 | 1023048295 | 13 | |
| Report References | | | | | | | Explanation of Audit Adjustments | As Reported | Increase (Decrease) | As Adjusted |
| Cost Report | | | Audit Report | | | | | | | |
| Adj. No. | MC530 Page or Exhibit | Line | Col. | Sch. | Line | Sub No | | | | |
| <u>MEMORANDUM ADJUSTMENT</u> | | | | | | | | | | |
| 1 | N/A | | | 8 | 210 | Total Facility Group Health Insurance To reflect 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 | \$359,344 | \$359,344 | |

| Provider Name | | | | | | | Fiscal Period | NPI | Adjustments | | |
|--|-----------------------|------|--------------|------|------|--------|--|-------------|---------------------|-------------|--|
| VILLA LAS PALMAS HEALTHCARE CENTER | | | | | | | JANUARY 1, 2012 THROUGH DECEMBER 31, 2012 | 1023048295 | 13 | | |
| Report References | | | | | | | Explanation of Audit Adjustments | As Reported | Increase (Decrease) | As Adjusted | |
| Cost Report | | | Audit Report | | | | | | | | |
| Adj. No. | MC530 Page or Exhibit | Line | Col. | Sch. | Line | Sub No | | | | | |
| <u>RECLASSIFICATION OF REPORTED COSTS</u> | | | | | | | | | | | |
| 2 | 10.5 | 075 | 4 | 8A-1 | 075 | 4 | Patient Supplies—Other-Nonlabor | \$305,844 | (\$2,353) | \$303,491 | |
| | 10.5 | 077 | 4 | 8A-1 | 077 | 4 | Specialized Support Surfaces—Other-Nonlabor | 188,821 | (78,646) | 110,175 | |
| | 10.5 | 125 | 4 | 8A-1 | 125 | 4 | Subacute Care—Other-Nonlabor | 51,306 | (698) | 50,608 | |
| | 10.5 | 035 | 4 | 8A-1 | 035 | 4 | Leases and Rentals | 565,168 | 81,697 | 646,865 | |
| | | | | | | | To reclassify subacute ventilator equipment rental cost for proper cost determination. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501 | | | | |

| Provider Name | | | | | | | Fiscal Period | NPI | Adjustments | |
|--|-----------------------|------|--------------|------------|------|---|---|-------------|---------------------|-------------|
| VILLA LAS PALMAS HEALTHCARE CENTER | | | | | | | JANUARY 1, 2012 THROUGH DECEMBER 31, 2012 | 1023048295 | 13 | |
| Report References | | | | | | | Explanation of Audit Adjustments | As Reported | Increase (Decrease) | As Adjusted |
| Cost Report | | | Audit Report | | | | | | | |
| Adj. No. | MC530 Page or Exhibit | Line | Col. | Sch. | Line | Sub No | | | | |
| <u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u> | | | | | | | | | | |
| 3 | 4.1 | 5 | 2 | 1 | 15 | Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through November 30, 2013 Reports Dated: January 8, 2014 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 | 26,885 | (327) | 26,558 | |
| 4 | N/A | | | 1 | 16 | Skilled Nursing Care—Medi-Cal Managed Care Days To reflect Medi-Cal Managed Care days as indicated in the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 | 0 | 657 | 657 | |
| 5 | 4.3 | 100 | 2 | Subacute 1 | 48 | Subacute Care—Ventilator—Medi-Cal Days To reflect ventilator Medi-Cal patient days based on the following Fiscal Intermediary payment data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through November 30, 2013 Reports Dated: January 8, 2014 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Contract No. 06-03-70085 | 3,004 | (28) | 2,976 | |

| Provider Name | | | | | | | Fiscal Period | NPI | Adjustments | |
|--|-----------------------|------|--------------|------------|------|---|---|-------------|---------------------|-------------|
| VILLA LAS PALMAS HEALTHCARE CENTER | | | | | | | JANUARY 1, 2012 THROUGH DECEMBER 31, 2012 | 1023048295 | 13 | |
| Report References | | | | | | | Explanation of Audit Adjustments | As Reported | Increase (Decrease) | As Adjusted |
| Cost Report | | | Audit Report | | | | | | | |
| Adj. No. | MC530 Page or Exhibit | Line | Col. | Sch. | Line | Sub No | | | | |
| <u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u> | | | | | | | | | | |
| 6 | 4.3 | 115 | 2 | Subacute 1 | 49 | Subacute Care—Nonventilator—Medi-Cal Days To reflect nonventilator Medi-Cal patient days based on the following Fiscal Intermediary payment data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through November 30, 2013 Reports Dated: January 8, 2014 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Contract No. 06-03-70085 | 809 | 2 | 811 | |
| 7 | 4.3 | 120 | 2 | Subacute 1 | 44 | Subacute Care—Medi-Cal Patient Days To adjust Medi-Cal patient days to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through November 30, 2013 Reports Dated: January 8, 2014 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 | 3,813 | (26) | 3,787 | |

| Provider Name | | | | | | | Fiscal Period | | NPI | | Adjustments |
|--|-----------------------|------|--------------|------------|------|--------|--|--|-------------|---------------------|-------------|
| VILLA LAS PALMAS HEALTHCARE CENTER | | | | | | | JANUARY 1, 2012 THROUGH DECEMBER 31, 2012 | | 1023048295 | | 13 |
| Report References | | | | | | | Explanation of Audit Adjustments | | As Reported | Increase (Decrease) | As Adjusted |
| Cost Report | | | Audit Report | | | | | | | | |
| Adj. No. | MC530 Page or Exhibit | Line | Col. | Sch. | Line | Sub No | | | | | |
| <u>ADJUSTMENTS TO OTHER MATTERS</u> | | | | | | | | | | | |
| 8 | N/A | | | 1 | 14 | | Medi-Cal Overpayments—Skilled Nursing Care To recover Medi-Cal overpayments pertaining to Share of Cost because of insufficient documentation. CCR, Title 22, Section 51458.1 | | \$0 | \$22,649 | \$22,649 * |
| 9 | N/A | | | 1 | 14 | | Medi-Cal Overpayments—Skilled Nursing Care To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1 | | * \$22,649 | \$31,368 | \$54,017 * |
| 10 | N/A | | | 1 | 14 | | Medi-Cal Overpayments—Skilled Nursing Care To recover outstanding Medi-Cal credit balances. CCR, Title 22, Sections 51458.1 and 51476 | | * \$54,017 | \$22,044 | \$76,061 |
| 11 | N/A | | | Subacute 1 | 39 | | Medi-Cal Overpayments—Subacute Care To recover outstanding Medi-Cal credit balances. CCR, Title 22, Sections 51458.1 and 51476 | | \$0 | \$143 | \$143 |
| 12 | N/A | | | Subacute 1 | 48 | | Ventilator Equipment Cost—Subacute Care To reflect subacute ventilator equipment rental cost in the Medi-Cal audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Contract No. 06-03-70085 | | \$0 | \$93,840 | \$93,840 |
| 13 | N/A | | | Subacute 1 | 41 | | Contracted Number of Subacute Care Beds To reflect contracted Subacute Care and Skilled Nursing beds in the Medi-Cal audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Contract No. 06-03-70085 | | 0 | 15 | 15 |

*Balance carried forward from prior/to subsequent adjustments