

**REPORT ON THE  
FEDERALLY QUALIFIED HEALTH CENTER  
COST REPORT AUDIT**

**ST. VINCENT DE PAUL VILLAGE FAMILY HEALTH  
CENTER  
SAN DIEGO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1659415131**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2009**

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

**Section Chief: Patricia M. Fox**

**Audit Supervisor: Woosung Lee**

**Auditors: Jeff Cates/James Conklin/Elisa Diaz/Stacey Leon/Kate Vvedenskaya/Jing Zhang**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

December 27, 2013

Marilyn Stenoien  
Director of Health Services  
St. Vincent de Paul Village Family Health Center  
1501 Imperial Avenue  
San Diego, CA 92101

ST. VINCENT DE PAUL VILLAGE FAMILY HEALTH CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1659415131  
FISCAL PERIOD ENDED DECEMBER 31, 2009

We have examined the Clinic's Federally Qualified Health Center (FQHC) Medi-Cal Prospective Payment System (PPS) rate cost report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code. It was limited to a review of the PPS rate cost report, accompanying financial statements, Medi-Cal Provider Claims Data Report, and Medicare audit report for the current fiscal period, if applicable and available.

The PPS rate as presented in Schedule 1 represents a proper determination in accordance with the reimbursement principles of the program.

The rate and effective date are as follows:

<u>PPS Rate</u>	<u>Effective Date</u>
\$0.00	August 1, 2008

This Audit Report includes the:

1. Computation of Medi-Cal Prospective Payment System Rate (Schedule 1) and supporting schedules
2. Audit Adjustments

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.

Marilyn Stenoien  
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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 Title 22, California Code of Regulations, 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

## COMPUTATION OF MEDI-CAL PROSPECTIVE PAYMENT SYSTEM RATE

Provider Name:  
ST. VINCENT DE PAUL VILLAGE FAMILY  
HEALTH CENTER

NPI  
1659415131

Fiscal Period Ended:  
DECEMBER 31, 2009

PART A - DETERMINATION OF OVERHEAD APPLICABLE TO MEDICAL SERVICES	REPORTED	AUDITED
1. Cost of Services Excluding Overhead (Sch 2, L 29)	\$ 2,965,647	\$ 369,275
2. Nonreimbursable Costs Excluding Overhead (Sch 2, L 57)	0	1,550,258
3. Cost of All Services Excluding Overhead (L A1 + L A2)	\$ 2,965,647	\$ 1,919,533
4. Percentage of Nonreimbursable Costs (L A2 / L A3)	0.000000	0.807622
5. Total Overhead (Sch 2, L 53)	\$ 826,234	\$ 255,208
6. Overhead Applicable to Nonreimbursable Costs (L A4 * L A5)	0	206,112
7. Overhead Applicable to Medical Services (L A5 - L A6)	826,234	49,096
8. Total Cost of Medical Services (L A1 + L A7)	\$ 3,791,881	\$ 418,371
<b>PART B - DETERMINATION OF PPS RATE</b>		
1. Total Medical Costs (L A8)	\$ 3,791,881	\$ 418,371
2. Total FQHC/RHC Visits (Adj No )	13,279	13,279
3. Total Nonreimbursable Services Visits (Adj No )	391	391
4. FQHC/RHC Adjusted Visits (L B2 - L B3, less Adj No 14)	12,888	0
5. FQHC/RHC PPS Rate Per Visit (L B1 / L B4)	\$ 294.22	\$ 0.00 *

\* Due to the audit adjustment #14, resulting in the elimination of all adjusted visits, a PPS rate per visit cannot be calculated.

## SCHEDULE OF TRIAL BALANCE EXPENSES

**Provider Name:**  
**ST. VINCENT DE PAUL VILLAGE FAMILY**  
**HEALTH CENTER**

**NPI**  
**1659415131**

**Fiscal Period Ended:**  
**DECEMBER 31, 2009**

Cost Center	REPORTED	ADJUSTMENTS (From Sch 2A)	AUDITED
<b>FQHC/RHC Health Care Cost</b>			
1. Physician	\$0	0	\$0
2. Physician Assistant	0	0	0
3. Nurse Practitioner	48,167	(48,167)	0
4. Other Nurse	322,299	(322,299)	0
5. Laboratory Technician	35,383	(35,383)	0
6. Education and Outreach	4,101	(4,101)	0
7. Case Management	92,872	(92,872)	0
8. Other Medical	126,876	(126,876)	0
9. Medical Records	19,462	(19,462)	0
10. Support Staff	152,775	(152,775)	0
11. Mental Health	31,941	(31,941)	0
12. Other (specify):	677,535	(677,535)	0
13. Subtotal-Health Care Costs	\$1,511,411	(\$1,511,411)	\$0
14. Physician Services Under Agreement	\$792,022	(\$792,022)	\$0
15. Physician Supervision	35,357	(35,357)	0
16.	0	0	0
<b>17. Other Health Care Costs</b>			
18. Pharmacy	\$191,427	(\$92,962)	\$98,465
19. Dental	247,000	(83,849)	163,151
20. Optometry	0	0	0
21. Medical Supplies	58,153	(2,832)	55,321
22. Depreciation-Medical Equipment	1,137	0	1,137
23. Professional Liability Insurance	0	0	0
24. Home Office Direct Cost (from H.O. cost report-sch 6)	0	0	0
25. Laboratory	67,959	(67,959)	0
26. Radiology	13,650	(5,955)	7,695
27. Minor Medical Equip. and Rental / CME	47,531	(4,025)	43,506
28. Subtotal-Other Health Care Costs	\$626,857	(\$257,582)	\$369,275
29. Total Health Care Costs (Sum of Lines 13, 14, 15, 16, and 28)	\$2,965,647	(\$2,596,372)	\$369,275
<b>FQHC/RHC Overhead-Facility Cost</b>			
30. Rent	\$99,922	(\$95,832)	\$4,090
31. Insurance	0	0	0
32. Interest Expense	0	0	0
33. Utilities	28,903	0	28,903
34. Depreciation-Building	4,139	0	4,139
35. Depreciation-Equipment	1,371	0	1,371
36. Housekeeping and Maintenance	67,272	0	67,272
37. Property Tax	0	0	0
38. Minor Equipment	3,429	(875)	2,554
39. Home Office Costs (from H.O. cost report-sch 6)	0	0	0
40. Security	51,011	0	51,011
41. Subtotal-Facility Costs (Lines 30-40)	\$256,047	(\$96,707)	\$159,340
<b>FQHC/RHC Overhead-Administrative Cost</b>			
42. Office Salaries	\$250,466	(\$250,466)	\$0
43. Depreciation-Office Equipment	19,842	0	19,842
44. Office Supplies	9,676	(721)	8,955
45. Legal	3,923	0	3,923
46. Accounting	196,959	(177,228)	19,731
47. Insurance (specify):	25,641	(6,992)	18,649
48. Telephone	8,569	(1,229)	7,340
49. Fringe Benefits And Payroll Taxes	32,160	(32,160)	0
50. Home Office Costs (from H.O. cost report-sch 6)	0	0	0
51. Other (specify):	22,951	(5,523)	17,428
52. Subtotal-Administrative Costs (Lines 42-51)	\$570,187	(\$474,319)	\$95,868
53. Total Cost Subject To Allocation (Sum of Lines 41 and 52)	\$826,234	(\$571,026)	\$255,208
54. Nonreimbursable Costs (specify):	\$0	\$1,550,258	\$1,550,258
55.	0	0	0
56.	0	0	0
57. Subtotal Nonreimbursable Costs	\$0	\$1,550,258	\$1,550,258
58. Total Costs (Sum of Lines 29, 53, and 57)	\$3,791,881	(\$1,617,140)	\$2,174,741

ADJUSTMENTS TO REPORTED COSTS

Provider Name:  
ST. VINCENT DE PAUL VILLAGE FAMILY HEALTH  
CENTER

NPI  
1659415131

Fiscal Period Ended:  
DECEMBER 31, 2009

Cost Center	Total	Adjustment (No. 1)	Adjustment (No. 2)	Adjustment (No. 3)	Adjustment (No. 4)	Adjustment (No. 5)	Adjustment (No. 6)
<b>FQHC/RHC Health Care Cost</b>							
1. Physician	0						
2. Physician Assistant	0						
3. Nurse Practitioner	(48,167)						
4. Other Nurse	(322,299)		(74,129)				
5. Laboratory Technician	(35,383)						
6. Education and Outreach	(4,101)						
7. Case Management	(92,872)						
8. Other Medical	(126,876)						
9. Medical Records	(19,462)						
10. Support Staff	(152,775)						
11. Mental Health	(31,941)						
12. Other (specify):	(677,535)	(582,953)					
13. Subtotal-Health Care Costs	(1,511,411)	(582,953)	(74,129)	0	0	0	0
14. Physician Services Under Agreement	(792,022)						
15. Physician Supervision	(35,357)						
16.	0						
<b>Other Health Care Costs</b>							
18. Pharmacy	(92,962)						
19. Dental	(83,849)			(83,849)			
20. Optometry	0						
21. Medical Supplies	(2,832)						
22. Depreciation-Medical Equipment	0						
23. Professional Liability Insurance	0						
24. Home Office Direct Cost (from H.O. cost report-sch 6)	0						
25. Laboratory	(67,959)			(55,766)			
26. Radiology	(5,955)						
27. Minor Medical Equip. and Rental / CME	(4,025)						
28. Subtotal-Other Health Care Costs	(257,582)	0	0	(139,615)	0	0	0
29. Total Health Care Costs (Sum of Lines 13, 14, 15, 16, and 28)	(2,596,372)	(582,953)	(74,129)	(139,615)	0	0	0
<b>FQHC/RHC Overhead-Facility Cost</b>							
30. Rent	(95,832)				(95,832)		
31. Insurance	0						
32. Interest Expense	0						
33. Utilities	0						
34. Depreciation-Building	0						
35. Depreciation-Equipment	0						
36. Housekeeping and Maintenance	0						
37. Property Tax	0						
38. Minor Equipment	(875)						
39. Home Office Costs (from H.O. cost report-sch 6)	0						
40. Security	0						
41. Subtotal-Facility Costs (Lines 30-40)	(96,707)	0	0	0	(95,832)	0	0
<b>FQHC/RHC Overhead-Administrative Cost</b>							
42. Office Salaries	(250,466)						(73,754)
43. Depreciation-Office Equipment	0						
44. Office Supplies	(721)						
45. Legal	0						
46. Accounting	(177,228)					(177,228)	
47. Insurance (specify):	(6,992)						
48. Telephone	(1,229)						
49. Fringe Benefits And Payroll Taxes	(32,160)						(10,409)
50. Home Office Costs (from H.O. cost report-sch 6)	0						
51. Other (specify):	(5,523)						
52. Subtotal-Administrative Costs (Lines 42-51)	(474,319)	0	0	0	0	(177,228)	(84,163)
53. Total Cost Subject To Allocation (Sum of Lines 41 and 52)	(571,026)	0	0	0	(95,832)	(177,228)	(84,163)
54. Nonreimbursable Costs (specify):	1,550,258	582,953					
55.	0						
56.	0						
57. Subtotal Nonreimbursable Costs	1,550,258	582,953	0	0	0	0	0
58. Total Costs (Sum of Lines 29, 53, and 57)	(1,617,140)	0	(74,129)	(139,615)	(95,832)	(177,228)	(84,163)

ADJUSTMENTS TO REPORTED COSTS

Provider Name:  
ST. VINCENT DE PAUL VILLAGE FAMILY HEALTH  
CENTER

Provider No.  
1659415131

Fiscal Period Ended:  
DECEMBER 31, 2009

Cost Center	Adjustment (No. 7)	Adjustment (No. 8)	Adjustment (No. 9)	Adjustment (No. 10)	Adjustment (No. 11)	Adjustment (No. 12)	Adjustment (No. 13)
<b>FQHC/RHC Health Care Cost</b>							
1. Physician							
2. Physician Assistant							
3. Nurse Practitioner	(48,167)						
4. Other Nurse	(248,170)						
5. Laboratory Technician	(27,786)			7,116	(14,713)		
6. Education and Outreach	(4,101)						
7. Case Management	(92,872)						
8. Other Medical	(121,912)			4,643	(9,607)		
9. Medical Records	(19,462)						
10. Support Staff	(131,600)			19,806	(40,981)		
11. Mental Health	(31,941)						
12. Other (specify):	(68,447)			28,033	(54,168)		
13. Subtotal-Health Care Costs	(794,458)	0	0	59,598	(119,469)	0	0
14. Physician Services Under Agreement		(259,844)				(519,297)	(12,881)
15. Physician Supervision						(35,357)	
16.							
<b>Other Health Care Costs</b>							
17. Pharmacy							(92,962)
18. Dental							
19. Optometry							
20. Medical Supplies							(2,832)
21. Depreciation-Medical Equipment							
22. Professional Liability Insurance							
23. Home Office Direct Cost (from H.O. cost report-sch 6)							
24. Laboratory							(12,193)
25. Radiology							(5,955)
26. Minor Medical Equip. and Rental / CME							(4,025)
27. Subtotal-Other Health Care Costs	0	0	0	0	0	0	(117,967)
28. Total Health Care Costs (Sum of Lines 13, 14, 15, 16, and 28)	(794,458)	(259,844)	0	59,598	(119,469)	(554,654)	(130,848)
<b>FQHC/RHC Overhead-Facility Cost</b>							
29. Rent							
30. Insurance							
31. Interest Expense							
32. Utilities							
33. Depreciation-Building							
34. Depreciation-Equipment							
35. Housekeeping and Maintenance							
36. Property Tax							
37. Minor Equipment							(875)
38. Home Office Costs (from H.O. cost report-sch 6)							
39. Security							
40. Subtotal-Facility Costs (Lines 30-40)	0	0	0	0	0	0	(875)
<b>FQHC/RHC Overhead-Administrative Cost</b>							
41. Office Salaries	(134,153)					(42,559)	
42. Depreciation-Office Equipment							
43. Office Supplies							(721)
44. Legal							
45. Accounting							
46. Insurance (specify):							(6,992)
47. Telephone							(1,229)
48. Fringe Benefits And Payroll Taxes	(21,751)						
49. Home Office Costs (from H.O. cost report-sch 6)							
50. Other (specify):							(5,523)
51. Subtotal-Administrative Costs (Lines 42-51)	(155,904)	0	0	0	0	(42,559)	(14,465)
52. Total Cost Subject To Allocation (Sum of Lines 41 and 52)	(155,904)	0	0	0	0	(42,559)	(15,340)
53. Nonreimbursable Costs (specify):			104,435		119,469	597,213	146,188
54.							
55.							
56. Subtotal Nonreimbursable Costs	0	0	104,435	0	119,469	597,213	146,188
57. Total Costs (Sum of Lines 29, 53, and 57)	(950,362)	(259,844)	104,435	59,598	0	0	0

Provider Name					Fiscal Period	NPI	Adjustments		
ST VINCENT DE PAUL VILLAGE FAMILY HEALTH CTR					JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	1659415131	14		
Report References					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report		Cost Report						
	Schedule	Line	Worksheet	Line					
<b><u>RECLASSIFICATION TO REPORTED COSTS</u></b>									
1	2A	12	1	12	Other (specify):	\$677,535		\$94,582 *	
	2A	54	1	54	Nonreimbursable Costs (specify)	0	(\$582,953)	582,953 *	
					To reclassify costs related to Donated Services due to the provider's failure to substantiate that they are necessary, proper and patient care related in accordance with the guidelines of CMS Pub. 15-1, Chapter 7; and also based on the statement from the provider's Director of Health Services that this cost should not have been included in the Cost Report. 42 CFR 405.2470, 413.5, 413.20, 413.24, and 413.94 CMS Pub. 15-1, Sections 2300 and 2304		582,953	582,953 *	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name					Fiscal Period	NPI	Adjustments		
ST VINCENT DE PAUL VILLAGE FAMILY HEALTH CTR					JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	1659415131	14		
Report References					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report		Cost Report						
	Schedule	Line	Worksheet	Line					
<b>ADJUSTMENTS TO REPORTED COSTS</b>									
2	2A	4	1	4	Other Nurse To eliminate one employee's payroll cost recorded in Department 63, which is not related to FQHC program. The provider did not submit any documentation to support that this nurse salary should be included as allowable cost. 42 CFR 405.2470, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$322,299	(\$74,129)	\$248,170 *	
3	2A	19	1	19	Dental	\$247,000	(\$83,849)	\$163,151	
	2A	25	1	25	Laboratory To eliminate outside laboratory service costs as these may be separately billed/billable by the actual provider of service. It is the provider's responsibility to segregate the allowable portion of laboratory cost from the nonallowable portion and no information was provided to enable the audit to determine any allowable portion of the Laboratory Cost. Medicare Claims Processing Manual, Chapter 9—Rural Health Clinics/Federally Qualified Health Centers, Section 40.1 42 CFR 405.2470, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2302.7 and 2304 CCR, Title 22, Section 51501	67,959	(\$55,766)	12,193 *	
4	2A	30	1	30	Rent To eliminate rent paid to Mirabile Housing, L.P. which is a related party. The provider did not submit the requested documentation of actual cost of ownership. 42 CFR 413.17, 413.20, and 413.24 CMS Pub. 15-1, Sections 1000-1005, 2300, and 2304	\$99,922	(\$95,832)	\$4,090	
5	2A	46	1	46	Accounting To eliminate fees paid to S.V.D.P. Management, Inc. which is a related party. The provider did not submit the requested documentation for the actual cost of the accounting services. 42 CFR 413.17, 413.20, and 413.24 CMS Pub. 15-1, Sections 1000, 2300, and 2304	\$196,959	(\$177,228)	\$19,731	
*Balance carried forward from prior/to subsequent adjustments								Page 2	

Provider Name					Fiscal Period	NPI	Adjustments	
ST VINCENT DE PAUL VILLAGE FAMILY HEALTH CTR					JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	1659415131	14	
Report References					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report		Cost Report					
	Schedule	Line	Worksheet	Line				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>								
6	2A	42	1	42	Office Salaries	\$250,466	(\$73,754)	\$176,712 *
	2A	49	1	49	Fringe Benefits and Payroll Taxes:	32,160	(10,409)	21,751 *
					To eliminate payroll expense due to the lack of an audit trail verifying that the employees' salaries and benefits are actual FQHC costs and do not belong to other operations not related to the FQHC. 42 CFR 405.2470, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
7	2A	3	1	3	Nurse Practitioner	\$48,167	(\$48,167)	\$0
	2A	4	1	4	Other Nurse	* 248,170	(248,170)	0
	2A	5	1	5	Laboratory Technician	35,383	(27,786)	7,597 *
	2A	6	1	6	Education and Outreach	4,101	(4,101)	0
	2A	7	1	7	Case Management	92,872	(92,872)	0
	2A	8	1	8	Other Medical	126,876	(121,912)	4,964 *
	2A	9	1	9	Medical Records	19,462	(19,462)	0
	2A	10	1	10	Support Staff	152,775	(131,600)	21,175 *
	2A	11	1	11	Mental Health	31,941	(31,941)	0
	2A	12	1	12	Other (specify):	* 94,582	(68,447)	26,135 *
	2A	42	1	42	Office Salaries	* 176,712	(134,153)	42,559 *
	2A	49	1	49	Fringe Benefits and Payroll Taxes:	* 21,751	(21,751)	0
					To eliminate payroll expense due to the lack of an audit trail verifying that the employees' salaries and benefits are actual FQHC costs and do not belong to other operations not related to the FQHC. 42 CFR 405.2470, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
8	2A	14	1	14	Physician Services Under Agreement:	\$792,022	(\$259,844)	\$532,178 *
					To adjust Physician Services Under Agreement costs to agree with the provider's paid invoices and the terms of the contract amendment that was in effect during 2009. 42 CFR 405.2470, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name					Fiscal Period	NPI	Adjustments		
ST VINCENT DE PAUL VILLAGE FAMILY HEALTH CTR					JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	1659415131	14		
Report References					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report		Cost Report						
	Schedule	Line	Worksheet	Line					
<b>RECLASSIFICATIONS/ADJUSTMENTS TO REPORTED COSTS—MEDICAL MOBILE UNIT</b>									
9	2A	54	1	54	Nonreimbursable Costs (specify) To reverse the provider's adjustments eliminating 40% of the Medical Mobile Unit expenses related to the San Diego Health and Faith Alliance in order for it to pick up its fair share of overhead cost in conjunction with adjustment 11. 42 CFR 405.2470, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$582,953	\$104,435	\$687,388 *
10	2A	5	1	5	Laboratory Technician	*	\$7,597	\$7,116	\$14,713 *
	2A	8	1	8	Other Medical	*	4,964	4,643	9,607 *
	2A	10	1	10	Support Staff	*	21,175	19,806	40,981 *
	2A	12	1	12	Other (specify): To reverse the provider's adjustments eliminating 40% of the Medical Mobile Unit expenses related to the San Diego Health and Faith Alliance; then these expenses are reclassified to the nonreimbursable cost center through adjustment 11. 42 CFR 405.2470, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	26,135	28,033	54,168 *

\*Balance carried forward from prior/to subsequent adjustments

Provider Name					Fiscal Period	NPI	Adjustments		
ST VINCENT DE PAUL VILLAGE FAMILY HEALTH CTR					JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	1659415131	14		
Report References					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report		Cost Report						
	Schedule	Line	Worksheet	Line					
<b>RECLASSIFICATIONS/ADJUSTMENTS TO REPORTED COSTS—MEDICAL MOBILE UNIT</b>									
11	2A	5	1	5	Laboratory Technician	*	\$14,713	(\$14,713)	\$0
	2A	8	1	8	Other Medical	*	9,607	(9,607)	0
	2A	10	1	10	Support Staff	*	40,981	(40,981)	0
	2A	12	1	12	Other (specify):	*	54,168	(54,168)	0
	2A	54	1	54	Nonreimbursable Costs (specify)	*	687,388	119,469	806,857 *
12	2A	14	1	14	Physician Services Under Agreement	*	\$532,178	(\$519,297)	\$12,881 *
	2A	15	1	15	Physician Supervisor		35,357	(35,357)	0
	2A	42	1	42	Office Salaries	*	42,559	(42,559)	0
	2A	54	1	54	Nonreimbursable Costs (specify)	*	806,857	597,213	1,404,070 *
13	2A	14	1	14	Physician Services Under Agreement	*	\$12,881	(\$12,881)	\$0
	2A	18	1	18	Pharmacy		191,427	(92,962)	98,465
	2A	21	1	21	Medical Supplies		58,153	(2,832)	55,321
	2A	25	1	25	Laboratory	*	12,193	(12,193)	0
	2A	26	1	26	Radiology		13,650	(5,955)	7,695
	2A	27	1	27	Minor Medical Equipment and Rental / CME		47,531	(4,025)	43,506
	2A	38	1	38	Minor Equipment		3,429	(875)	2,554
	2A	44	1	44	Office Supplies		9,676	(721)	8,955
	2A	47	1	47	Insurance (specify):		25,641	(6,992)	18,649
	2A	48	1	48	Telephone		8,569	(1,229)	7,340
	2A	51	1	51	Other (specify):		22,951	(5,523)	17,428
	2A	54	1	54	Nonreimbursable Costs (specify)	*	1,404,070	146,188	1,550,258
<p>The reported Mobile Medical Unit cost includes indeterminable amounts pertaining to San Diego Health and Faith Alliance. The provider failed to document a methodology to segregate FQHC cost. This audit adjustment is made to reclassify these costs to the nonreimbursable cost center.</p> <p>42 CFR 405.2470, 413.20, and 413.24                      CMS Pub. 15-1, Sections 2300 and 2304</p>									

Provider Name					Fiscal Period		NPI		Adjustments
ST VINCENT DE PAUL VILLAGE FAMILY HEALTH CTR					JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		1659415131		14
Report References					Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report		Cost Report						
	Schedule	Line	Worksheet	Line					
<b><u>ADJUSTMENT TO REPORTED VISITS</u></b>									
14	1	B4	2	B4	FQHC/RHC Adjusted Visits To eliminate Adjusted Visits, due to insufficient documentation to support the reported patient visits, and due to lack of audit trail to ascertain verifiable alternate total visits. 42 CFR 413.20 and 413.24 CMS Pub 15-1, Sections 2300 and 2304		12,888	(12,888)	0