REPORT ON THE
RATE SETTING AUDIT

ASISTENCIA VILLA REHABILITATION
AND CARE CENTER
REDLANDS, CALIFORNIA
PROVIDER NUMBER: LTC55379F
NATIONAL PROVIDER IDENTIFIER: 1053423749

FISCAL PERIOD ENDED
SEPTEMBER 30, 2009

Audits Section—Rancho Cucamonga
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Julio M. Cueto
Audit Supervisor: Virat Shah
Auditor: Robert Neely

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

April 6, 2011

Robert McDonald, Administrator
Asistencia Villa Rehabilitation and Care Center
1875 Barton Road
Redlands, CA 92373

ASISTENCIA VILLA REHABILITATION AND CARE CENTER
PROVIDER NUMBER LTC55379F
NATIONAL PROVIDER IDENTIFIER (NPI) 1053423749
FISCAL PERIOD ENDED SEPTEMBER 30, 2009

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules

2. Audit adjustments that include a summary of the total due the State in the amount of $8,964, which resulted from Medi-Cal share of cost 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 Rate Development Branch.

Financial Audits Branch/Audits Section – Rancho Cucamonga
9439 Archibald Avenue, Suite 107, MS 2105, Rancho Cucamonga, CA 91730
(909) 481-3420 / (909) 481-3442 fax
Internet Address: www.dhcs.ca.gov

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
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2825
(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 95899-7413

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 95814-5005
(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—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

Certified

cc: Casandra Von Esch
Assistant Controller
Redlands Community Hospital
350 Terracina Boulevard
Redlands, CA 92373

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name: ASISTENCIA VILLA REHABILITATION AND CARE CENTER

Fiscal Period: OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

Provider Number: LTC55379F

NPI: 1053423749

OSHPD Facility No.: 206364042

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ N/A	$ 3,438,384	$ 106.05
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 844,150	$ 26.04
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 689,583	$ 21.27
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 198,177	$ 6.11
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 52,114	$ 1.61
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 18,547	$ 0.57
7	Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 72,053	$ 2.22
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 198,894	$ 6.13
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 495,809	$ 15.29
11	Cost of Routine Service/Audited Total Costs	$ 5,981,304	$ 6,007,712	$ 185.30
12	Total Patient Days (Adj)	32,421	32,421	
13	Cost Per Patient Day (Cost Divided by Days)	$ 184.49	$ 185.30	
14	Overpayments (Adjs 13,14)	$ 0	$ (8,964)	
15				
	INTERMEDIATE CARE			
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
17	Total Patient Days (Adj)		0	
18	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
19	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
21	Total Patient Days (Adj)		0	
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
23	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED			
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
25	Total Patient Days (Adj)		0	
26	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
27	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00 *
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00 *
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00 *
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00 *
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00 *
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00 *
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00 *
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00 *
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00 *
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00 *
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00 *
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
ASISTENCIA VILLA REHABILITATION AND CARE CENTER

Fiscal Period:
OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

Provider Number:
LTC55379F

NPI:
1053423749

OSHPD Facility No.:
206364042

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE - PEDIATRIC SUBACUTE			
42	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	$ 0	$ 0	
43	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
44	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
45	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
46	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
47	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
49	Total Patient Days (Adj)		0	
50	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
51	Overpayments (Adj)	$	$ 0	
	HOSPICE INPATIENT CARE			
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
53	Total Patient Days (Adj)		0	
54	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
55	Overpayments (Adj)	$	$ 0	
	OTHER ROUTINE SERVICES			
56	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
57	Total Patient Days (Adj)		0	
58	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
59	Overpayments (Adj)	$	$ 0	

* (From Adult Subacute Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name:
ASISTENCIA VILLA REHABILITATION AND CARE CENTER

Fiscal Period:
OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

Provider Number:
LTC55379F

NPI:
1053423749

OSHPD Facility No.:
206364042

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services (Salaries, Fringe Benefits, & Agency Labor)	$ 65,488	$ 65,488			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	144,202		$ 144,202		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	330,533	0	0	330,533	*****
077	Specialized Support Surfaces	N/A	0	0	0	*****
080	Physical Therapy	502,618	0	0	502,618	*****
081	Respiratory Therapy	826,080	0	0	826,080	*****
082	Occupational Therapy	182,284	0	0	182,284	*****
083	Speech Pathology	64,976	0	0	64,976	*****
085	Pharmacy	540,008	0	0	540,008	*****
090	Laboratory	38,800	0	0	38,800	***
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	41,662	0	0	41,662	***
101	Subacute Ancillary Services	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services	0	0	0	0	****
	ROUTINE SERVICES					
105	Skilled Nursing Care	3,228,694	65,488	144,202	3,438,384	*
110	Intermediate Care	0	0	0	0	*
115	Mentally Disordered Care	0	0	0	0	*
120	Developmentally Disabled Care	0	0	0	0	*
125	Subacute Care	0	0	0	0	**
126	Subacute Care - Pediatrics	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	$ 5,965,345	$ 65,488	$ 144,202	$ 5,965,345	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
ASISTENCIA VILLA REHABILITATION AND CARE CENTER	LTC55379F	1053423749	206364042	OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 53,362	$ 53,362											
010	Housekeeping	269,533	128	$ 269,661										
060	Laundry and Linen	0	1,257	6,369	$ 7,626									
065	Dietary	456,634	5,039	25,524	0	$ 487,196								
155	Social Services	N/A	358	1,811	0	0	$ 2,169							
160	Activities	N/A	0	0	0	0	0	$ -						
165	Administration	N/A	3,501	17,737	0	0	0	0		$ 21,238	$ 21,238			
166	Medical Records	84,291	367	1,861	0	0	0	0		86,519		$ 86,519		
170	Inservice Education - Nursing	83,865	0	0	0	0	0	0	$ 83,865					
	ANCILLARY SERVICES													
075	Patient Supplies		2,040	10,336	0	0	0	0	0	12,376	994	4,051	$ 17,422	*****
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	*****
080	Physical Therapy		1,225	6,205	0	0	0	0	0	7,430	1,421	5,788	14,639	*****
081	Respiratory Therapy		201	1,016	0	0	0	0	0	1,217	2,247	9,154	12,618	*****
082	Occupational Therapy		0	0	0	0	0	0	0	0	494	2,011	2,505	*****
083	Speech Pathology		0	0	0	0	0	0	0	0	176	717	893	*****
085	Pharmacy		65	328	0	0	0	0	0	393	1,466	5,971	7,829	*****
090	Laboratory		0	0	0	0	0	0	0	0	105	428	533	***
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services		7,149	36,212	0	0	0	0	0	43,360	461	1,876	45,697	***
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES													
105	Skilled Nursing Care		31,811	161,141	7,626	487,196	2,169	0	83,865	773,808	13,864	56,478	844,150	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	**
126	Subacute Care - Pediatrics		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		222	1,123	0	0	0	0	0	1,345	11	44	1,399	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 947,685	$ 53,362	$ 269,661	$ 7,626	$ 487,196	$ 2,169	$ -	$ 83,865	$ 839,928	$ 21,238	$ 86,519	$ 947,685	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
ASISTENCIA VILLA REHABILITATION AND CARE CENTER	LTC55379F	1053423749	206364042	OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 256,082	$ 256,082											
010	Housekeeping	51,933	613	$ 52,546										
060	Laundry and Linen	39,937	6,033	1,241	$ 47,211									
065	Dietary	242,266	24,180	4,974	0	$ 271,420								
155	Social Services	5,689	1,716	353	0	0	$ 7,758							
160	Activities	13,062	0	0	0	0	0	$ 13,062						
165	Administration	N/A	16,803	3,456	0	0	0	0		$ 20,260	$ 20,260			
166	Medical Records	5,044	1,763	363	0	0	0	0		7,169		$ 7,169		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies	0	9,792	2,014	0	0	0	0	0	11,806	949	336	$ 13,090	*****
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	*****
080	Physical Therapy	0	5,878	1,209	0	0	0	0	0	7,087	1,355	480	8,922	*****
081	Respiratory Therapy	0	963	198	0	0	0	0	0	1,161	2,144	759	4,063	*****
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	471	167	638	*****
083	Speech Pathology	0	0	0	0	0	0	0	0	0	168	59	227	*****
085	Pharmacy	0	311	64	0	0	0	0	0	374	1,398	495	2,267	*****
090	Laboratory	0	0	0	0	0	0	0	0	0	100	35	136	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	0	34,306	7,056	0	0	0	0	0	41,362	439	155	41,957	***
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES													
105	Skilled Nursing Care	148,167	152,660	31,400	47,211	271,420	7,758	13,062	0	671,678	13,225	4,680	689,583	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	**
126	Subacute Care - Pediatrics		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		1,064	219	0	0	0	0	0	1,283	10	4	1,297	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 762,180	$ 256,082	$ 52,546	$ 47,211	$ 271,420	$ 7,758	$ 13,062	$ -	$ 734,751	$ 20,260	$ 7,169	$ 762,180	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ASISTENCIA VILLA REHABILITATION AND CARE CENTER

Fiscal Period:
OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

Provider Number:
LTC55379F

NPI:
1053423749

OSHPD Facility Number:
206364042

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)	$ 257,375	79%							
	Property Tax (line 40)	67,681	21%	$ 325,056						
005	Plant Operations and Maintenance			7,539	$ 7,539					
010	Housekeeping			761	18	$ 779				
060	Laundry and Linen			7,481	178	18	$ 7,677			
065	Dietary			29,981	712	74	0	$ 30,767		
155	Social Services			2,128	51	5	0	0	$ 2,184	
160	Activities			0	0	0	0	0	0	$ -
165	Administration			20,835	495	51	0	0	0	0
166	Medical Records			2,186	52	5	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			12,141	288	30	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			7,288	173	18	0	0	0	0
081	Respiratory Therapy			1,194	28	3	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			385	9	1	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			42,536	1,010	105	0	0	0	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			189,284	4,494	465	7,677	30,767	2,184	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatrics			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			1,319	31	3	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 325,056	100%	$ 325,056	$ 7,539	$ 779	$ 7,677	$ 30,767	$ 2,184	$ -

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ASISTENCIA VILLA REHABILITATION AND CARE CENTER

Fiscal Period:
OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

Provider Number:
LTC55379F

NPI:
1053423749

OSHPD Facility Number:
206364042

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 79% Of Total	Property Tax 21% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 257,375	79%								
	Property Tax (line 40)	67,681	21%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 21,381	$ 21,381					
166	Medical Records				2,243		$ 2,243				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	12,459	1,001	105	$ 13,565	$ 10,741	$ 2,824	*****
077	Specialized Support Surfaces			0	0	0	0	0	0	0	*****
080	Physical Therapy			0	7,479	1,430	150	9,060	7,173	1,886	*****
081	Respiratory Therapy			0	1,225	2,262	237	3,725	2,949	776	*****
082	Occupational Therapy			0	0	497	52	549	435	114	*****
083	Speech Pathology			0	0	177	19	196	155	41	*****
085	Pharmacy			0	395	1,476	155	2,026	1,604	422	*****
090	Laboratory			0	0	106	11	117	93	24	***
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	43,650	464	49	44,163	34,967	9,195	***
101	Subacute Ancillary Services			0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	****
	ROUTINE SERVICES										
105	Skilled Nursing Care			0	234,870	13,957	1,464	250,291	198,177	52,114	*
110	Intermediate Care			0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	**
126	Subacute Care - Pediatrics			0	0	0	0	0	0	0	****
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	1,354	11	1	1,366	1,081	284	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 325,056	100%	$ -	$ 301,433	$ 21,381	$ 2,243	$ 325,056	$ 257,375	$ 67,681	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
ASISTENCIA VILLA REHABILITATION AND CARE CENTER	LTC55379F	1053423749	206364042	OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

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. 63% of Total	DPH License Fees 2% of Total	Liability Insurance 9% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ -													
055	Interest-Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	759,536													
	Total Costs Allocable as Administration	759,536	63%												
167	DPH Licensing Fees	28,413	2%												
168	Liability Insurance	110,379	9%												
169	Quality Assurance Fees	304,688	25%												
174	Caregiver Training	0	0%												
	Total	1,203,016	100%						$ 1,203,016						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 330,533	$ 12,376	$ 11,806	$ 12,459	$ 367,174	56,331	$ 35,565	$ 1,330	$ 5,168	$ 14,267	$ -	*****
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	*****
080	Physical Therapy			502,618	7,430	7,087	7,479	524,614	80,485	50,815	1,901	7,385	20,384	0	*****
081	Respiratory Therapy			826,080	1,217	1,161	1,225	829,683	127,288	80,364	3,006	11,679	32,238	0	*****
082	Occupational Therapy			182,284	0	0	0	182,284	27,966	17,656	660	2,566	7,083	0	*****
083	Speech Pathology			64,976	0	0	0	64,976	9,968	6,294	235	915	2,525	0	*****
085	Pharmacy			540,008	393	374	395	541,170	83,025	52,419	1,961	7,618	21,028	0	*****
090	Laboratory			38,800	0	0	0	38,800	5,953	3,758	141	546	1,508	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			41,662	43,360	41,362	43,650	170,035	26,086	16,470	616	2,393	6,607	0	***
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES														
105	Skilled Nursing Care			3,438,384	773,808	671,678	234,870	5,118,740	785,304	495,809	18,547	72,053	198,894	0	*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0	**
126	Subacute Care - Pediatrics			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	1,345	1,283	1,354	3,981	611	386	14	56	155	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 1,203,016		$ 5,965,345	$ 839,928	$ 734,751	$ 301,433	$ 7,841,456	$ 1,203,016						
	Total Administrative Costs							$ 1,203,016		$ 759,536	$ 28,413	$ 110,379	$ 304,688	$ -	
	Unit Cost Multiplier							0.15341742							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 107,757	$ 27,429	$ 21,381	$ 156,567							
	TOTAL FACILITY COSTS							$ 9,201,039							

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
ASISTENCIA VILLA REHABILITATION AND CARE CENTER	LTC55379F	1053423749	206364042	OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

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	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adjs 6,12)	(Adjs 6,12)	(Adjs 6,12)	(Adj 7)	(Adj 8)					
	GENERAL SERVICES										
005	Plant Operations and Maintenance	783									
010	Housekeeping	79	79								
060	Laundry and Linen	777	777	777							
065	Dietary	3,114	3,114	3,114							
155	Social Services	221	221	221							
160	Activities										
165	Administration	2,164	2,164	2,164							
166	Medical Records	227	227	227							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	1,261	1,261	1,261						367,174	367,174
077	Specialized Support Surfaces									0	0
080	Physical Therapy	757	757	757						524,614	524,614
081	Respiratory Therapy	124	124	124						829,683	829,683
082	Occupational Therapy									182,284	182,284
083	Speech Pathology									64,976	64,976
085	Pharmacy	40	40	40						541,170	541,170
090	Laboratory									38,800	38,800
095	Home Health Services									0	0
100	Other Ancillary Services	4,418	4,418	4,418						170,035	170,035
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	19,660	19,660	19,660	782,575	91,947	3,376,861	3,376,861	3,376,861	5,118,740	5,118,740
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatrics						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	137	137	137						3,981	3,981
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	33,762	32,979	32,900	782,575	91,947	3,376,861	3,376,861	3,376,861	7,841,456	7,841,456
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 65,488	$ 144,202			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.019393158	0.042702972			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 53,362	$ 269,661	$ 7,626	$ 487,196	$ 2,169	$ -	$ 83,865	$ 21,238	$ 86,519
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		1.61805998	8.19637771	0.00974452	5.29866291	0.00064231	0.00000000	0.02483520	0.00270848	0.01103352
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 256,082	$ 52,546	$ 47,211	$ 271,420	$ 7,758	$ 13,062	$ -	$ 20,260	$ 7,169
	UNIT COST MULTIPLIER (INDIRECT OTHER)		7.76500197	1.59715608	0.06032827	2.95191535	0.00229741	0.00386809	0.00000000	0.00258367	0.00091427
	TOTAL CAPITAL COSTS - SCH. 5	$ 325,056	$ 7,539	$ 779	$ 7,677	$ 30,767	$ 2,184	$ -	$ -	$ 21,381	$ 2,243
	UNIT COST MULTIPLIER (CAPITAL COSTS)	9.62786565	0.22858846	0.02366747	0.00980974	0.33461340	0.00064661	0.00000000	0.00000000	0.00272661	0.00028602

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: ASISTENCIA VILLA REHABILITATION AND CARE CENTER

Fiscal Period: OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

Provider Number: LTC55379F

NPI: 1053423749

OSHPD Facility Number: 206364042

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 39,248	$ 0	$ 39,248	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,114	0	14,114	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	256,082	0	256,082	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 309,444	$ 0	$ 309,444	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 197,408	$ 0	$ 197,408	(Sch 3)
010	.20-.39	Fringe Benefits	6300	72,125	0	72,125	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	51,933	0	51,933	(Sch 4)
010		Housekeeping - Total	6300	$ 321,466	$ 0	$ 321,466	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 232,243	0	$ 232,243	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	25,132	0	25,132	(Sch 5)
025		Depreciation: Equipment	7140	0	0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	67,681	0	67,681	(Sch 5)
045		Property Insurance	7400	0	0	0	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest-Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		$ 955,966	$ 0	$ 955,966	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 0	$ 0	$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	38,704	1,233	39,937	(Sch 4)
060		Laundry and Linen - Total	6400	$ 38,704	$ 1,233	$ 39,937	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 332,000	$ 0	$ 332,000	(Sch 3)
065	.20-.39	Fringe Benefits	6500	124,634	0	124,634	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	242,103	163	242,266	(Sch 4)
065		Dietary - Total	6500	$ 698,737	$ 163	$ 698,900	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services (Note 1)					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 22,611	$ 0	$ 22,611	(Sch 2)
075	.20-.39	Fringe Benefits	8100	8,925	0	8,925	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	298,997	0	298,997	
075		Patient Supplies - Total	8100	$ 330,533	$ 0	$ 330,533	(Sch 2)
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: ASISTENCIA VILLA REHABILITATION AND CARE CENTER

Fiscal Period: OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

Provider Number: LTC55379F

NPI: 1053423749

OSHPD Facility Number: 206364042

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	496,173	6,445	502,618	
080		Physical Therapy - Total	8200	$ 496,173	$ 6,445	$ 502,618	(Sch 2)
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	815,014	11,066	826,080	
081		Respiratory Therapy - Total	8220	$ 815,014	$ 11,066	$ 826,080	(Sch 2)
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	0	0	0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	179,963	2,321	182,284	
082		Occupational Therapy - Total	8250	$ 179,963	$ 2,321	$ 182,284	(Sch 2)
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	64,156	820	64,976	
083		Speech Pathology - Total	8280	$ 64,156	$ 820	$ 64,976	(Sch 2)
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	540,008	0	540,008	
085		Pharmacy - Total	8300	$ 540,008	$ 0	$ 540,008	(Sch 2)
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	38,800	0	38,800	
090		Laboratory - Total	8400	$ 38,800	$ 0	$ 38,800	(Sch 2)
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	(Sch 2)
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	41,662	0	41,662	
100		Other Ancillary Services - Total	8900	$ 41,662	$ 0	$ 41,662	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ASISTENCIA VILLA REHABILITATION AND CARE CENTER

Fiscal Period:
OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

Provider Number:
LTC55379F

NPI:
1053423749

OSHPD Facility Number:
206364042

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
101		Subacute Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102		Subacute Pediatrics Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
104		Subtotal 075 - 102		$ 2,506,309	$ 20,652	$ 2,526,961	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 2,349,853	$ 0	$ 2,349,853	(Sch 2)
105	.20-.39	Fringe Benefits	6110	848,192	0	848,192	(Sch 2)
105	.49	Agency Staff	6110	30,649	0	30,649	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	148,167	0	148,167	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 3,376,861	$ 0	$ 3,376,861	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$ 0	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care- Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$ 0	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care- Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatrics					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	
126		Subacute Care - Pediatrics - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ASISTENCIA VILLA REHABILITATION AND CARE CENTER

Fiscal Period:
OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

Provider Number:
LTC55379F

NPI:
1053423749

OSHPD Facility Number:
206364042

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$ 0	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$ 0	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	0	0	0	
140	.40-.99	Other - Nonlabor	8900	0	0	0	
140		Beauty and Barber - Total	8900	$ 0	$ 0	$ 0	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
146		**Subtotal 105 - 145**		$ 3,376,861	$ 0	$ 3,376,861	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 46,978	$ 0	$ 46,978	(Sch 2)
155	.20-.39	Fringe Benefits	6600	18,510	0	18,510	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	5,689	0	5,689	(Sch 4)
155		Social Services - Total	6600	$ 71,177	$ 0	$ 71,177	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
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Provider Number:
LTC55379F

NPI:
1053423749

OSHPD Facility Number:
206364042

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 105,733	$ 0	$ 105,733	(Sch 2)
160	.20-.39	Fringe Benefits	6700	38,469	0	38,469	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	13,062	0	13,062	(Sch 4)
160		Activities - Total	6700	$ 157,264	$ 0	$ 157,264	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 263,684	$ 0	$ 263,684	(Sch 6)
165	.20-.39	Fringe Benefits	6900	100,774	0	100,774	(Sch 6)
165	.49	Agency Staff	6900	45,242	0	45,242	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	349,836	0	349,836	(Sch 6)
165		Administration - Total	6900	$ 759,536	$ 0	$ 759,536	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 58,064	$ 0	$ 58,064	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	21,192	0	21,192	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	5,035	0	5,035	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	6,440	(1,396)	5,044	(Sch 4)
166		Medical Records - Total	6900	$ 90,731	$ (1,396)	$ 89,335	
167		DPH Licensing Fees	6900	$ 28,413	$ 0	$ 28,413	(Sch 6)
168		Liability Insurance	6900	$ 110,379	$ 0	$ 110,379	(Sch 6)
169		Quality Assurance Fees	6900	$ 304,688	$ 0	$ 304,688	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 61,098	$ 0	$ 61,098	(Sch 3)
170	.20-.39	Fringe Benefits	6800	22,767	0	22,767	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 83,865	$ 0	$ 83,865	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 1,606,053	$ (1,396)	$ 1,604,657	
200		**Total**		**$ 9,182,630**	**$ 20,652**	**$ 9,203,282**	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ASISTENCIA VILLA REHABILITATION AND CARE CENTER

Fiscal Period:
OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

Provider Number:
LTC55379F

NPI:
1053423749

OSHPD Facility Number:
206364042

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		$ 39,248	$	$ 39,248
005	2	Fringe Benefits		14,114		14,114
005	3	Agency Staff				0
005	4	Other - Nonlabor		256,082		256,082
005	5	Plant Operations and Maintenance - Total		$ 309,444	$ 0	$ 309,444
010		Housekeeping				
010	1	Salaries and Wages		$ 197,408	$	$ 197,408
010	2	Fringe Benefits		72,125		72,125
010	3	Agency Staff				0
010	4	Other - Nonlabor		51,933		51,933
010	5	Housekeeping - Total		$ 321,466	$ 0	$ 321,466
015	4	Depreciation: Buildings and Improvements		$ 232,243	$	$ 232,243
020	4	Depreciation: Leasehold Improvements		25,132		25,132
025	4	Depreciation: Equipment				0
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals				0
040	4	Property Taxes		67,681		67,681
045	4	Property Insurance				0
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other				0
		Subtotal 005 - 055		955,966	0	955,966
060		Laundry and Linen				
060	1	Salaries and Wages		$	$	$ 0
060	2	Fringe Benefits				0
060	3	Agency Staff				0
060	4	Other - Nonlabor		38,704		38,704
060	5	Laundry and Linen - Total		$ 38,704	$ 0	$ 38,704
065		Dietary				
065	1	Salaries and Wages		$ 332,000	$	$ 332,000
065	2	Fringe Benefits		124,634		124,634
065	3	Agency Staff				0
065	4	Other - Nonlabor		242,103		242,103
065	5	Dietary - Total		$ 698,737	$ 0	$ 698,737
070	4	Provision for Bad Debts		$	$	$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		$ 22,611	$	$ 22,611
075	2	Fringe Benefits		8,925		8,925
075	3	Agency Staff				0
075	4	Other - Nonlabor		298,997		298,997
075	5	Patient Supplies - Total		$ 330,533	$ 0	$ 330,533
077		Specialized Support Surfaces				
077	1	Salaries and Wages		$	$	$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ASISTENCIA VILLA REHABILITATION AND CARE CENTER

Fiscal Period:
OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

Provider Number:
LTC55379F

NPI:
1053423749

OSHPD Facility Number:
206364042

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		$	$	$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff				0
080	4	Other - Nonlabor		496,173		496,173
080	5	Physical Therapy - Total		$ 496,173	$ 0	$ 496,173
081		Respiratory Therapy				
081	1	Salaries and Wages		$	$	$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor		815,014		815,014
081	5	Respiratory Therapy - Total		$ 815,014	$ 0	$ 815,014
082		Occupational Therapy				
082	1	Salaries and Wages		$	$	$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff				0
082	4	Other - Nonlabor		179,963		179,963
082	5	Occupational Therapy - Total		$ 179,963	$ 0	$ 179,963
083		Speech Pathology				
083	1	Salaries and Wages		$	$	$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor		64,156		64,156
083	5	Speech Pathology - Total		$ 64,156	$ 0	$ 64,156
085		Pharmacy				
085	1	Salaries and Wages		$	$	$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		540,008		540,008
085	5	Pharmacy - Total		$ 540,008	$ 0	$ 540,008
090		Laboratory				
090	1	Salaries and Wages		$	$	$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		38,800		38,800
090	5	Laboratory - Total		$ 38,800	$ 0	$ 38,800
095		Home Health Services				
095	1	Salaries and Wages		$	$	$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		$ 0	$ 0	$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		$	$	$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff				0
100	4	Other - Nonlabor		41,662		41,662
100	5	Other Ancillary Services - Total		$ 41,662	$ 0	$ 41,662

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: ASISTENCIA VILLA REHABILITATION AND CARE CENTER

Fiscal Period: OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

Provider Number: LTC55379F

NPI: 1053423749

OSHPD Facility Number: 206364042

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		$	$	$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		$ 0	$ 0	$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		$	$	$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		$ 0	$ 0	$ 0
104		**Subtotal 075 - 102**		$ 2,506,309	$ 0	$ 2,506,309
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		$ 2,349,853	$	$ 2,349,853
105	2	Fringe Benefits		848,192		848,192
105	3	Agency Staff		30,649		30,649
105	4	Other - Nonlabor		148,167		148,167
105	5	Skilled Nursing Care - Total		$ 3,376,861	$ 0	$ 3,376,861
110		Intermediate Care				
110	1	Salaries and Wages		$	$	$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		$ 0	$ 0	$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		$	$	$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		$ 0	$ 0	$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		$	$	$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		$ 0	$ 0	$ 0
125		Subacute Care				
125	1	Salaries and Wages		$	$	$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		$ 0	$ 0	$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		$	$	$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: ASISTENCIA VILLA REHABILITATION AND CARE CENTER

Fiscal Period: OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

Provider Number: LTC55379F

NPI: 1053423749

OSHPD Facility Number: 206364042

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		$	$	$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		$ 0	$ 0	$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		$	$	$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		$ 0	$ 0	$ 0
135		Other Routine Services				
135	1	Salaries and Wages		$	$	$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		$ 0	$ 0	$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		$	$	$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		$ 0	$ 0	$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		$	$	$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff				0
140	4	Other - Nonlabor				0
140	5	Beauty and Barber - Total		$ 0	$ 0	$ 0
145		Other Nonreimbursable				
145	1	Salaries and Wages		$	$	$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		$ 0	$ 0	$ 0
146		**Subtotal 105 - 145**		$ 3,376,861	$ 0	$ 3,376,861
155		Social Services				
155	1	Salaries and Wages		$ 46,978	$	$ 46,978
155	2	Fringe Benefits		18,510		18,510
155	3	Agency Staff				0
155	4	Other - Nonlabor		5,689		5,689
155	5	Social Services - Total		$ 71,177	$ 0	$ 71,177
160		Activities				
160	1	Salaries and Wages		$ 105,733	$	$ 105,733
160	2	Fringe Benefits		38,469		38,469
160	3	Agency Staff				0
160	4	Other - Nonlabor		13,062		13,062
160	5	Activities - Total		$ 157,264	$ 0	$ 157,264

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: ASISTENCIA VILLA REHABILITATION AND CARE CENTER

Fiscal Period: OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

Provider Number: LTC55379F

NPI: 1053423749

OSHPD Facility Number: 206364042

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		$ 263,684	$	$ 263,684
165	2	Fringe Benefits	1	100,773	1	100,774
165	3	Agency Staff	1	0	45,242	45,242
165	4	Other - Nonlabor	1	850,835	(500,999)	349,836
165	5	Administration - Total		$ 1,215,292	$ (455,756)	$ 759,536
166		Medical Records				
166	1	Medical Records - Salaries and Wages		$ 58,064	$	$ 58,064
166	2	Medical Records - Fringe Benefits	2	21,191	1	21,192
166	3	Medical Records - Agency Staff	2	0	5,035	5,035
166	4	Medical Records - Other - Nonlabor	2	0	6,440	6,440
166	5	Medical Records - Total		$ 79,255	$ 11,476	$ 90,731
167	4	DPH Licensing Fees ***	3	$ 28,114	$ 299	$ 28,413
168	4	Liability Insurance ***	4	$ 0	$ 110,379	$ 110,379
169	4	Quality Assurance Fees ***	5	$ 306,266	$ (1,578)	$ 304,688
170		Inservice Education - Nursing				
170	1	Salaries and Wages		$ 61,098	$	$ 61,098
170	2	Fringe Benefits		22,767		22,767
170	3	Agency Staff				0
170	4	Other - Nonlabor				0
170	5	Inservice Education - Nursing - Total		$ 83,865	$ 0	$ 83,865
174		Caregiver Training ***				
174	1	Salaries and Wages		$	$	$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		$ 0	$ 0	$ 0
		Subtotal 155 - 174		$ 1,941,233	$ (335,180)	$ 1,606,053
200		**Total**		**$ 9,517,810**	**$ $ (335,180)**	**$ 9,182,630**

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
ASISTENCIA VILLA REHABILITATION AND CARE CENTER	LTC55379F	1053423749	206364042	OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11
005	1	Plant Operations and Maintenance - Salaries and Wages	0			
005	2	Plant Operations and Maintenance - Fringe Benefits	0			
005	3	Plant Operations and Maintenance - Agency Staff	0			
005	4	Plant Operations and Maintenance - Other - Nonlabor	0			
010	1	Housekeeping - Salaries and Wages	0			
010	2	Housekeeping - Fringe Benefits	0			
010	3	Housekeeping - Agency Staff	0			
010	4	Housekeeping - Other - Nonlabor	0			
015	4	Depreciation: Buildings and Improvements	0			
020	4	Depreciation: Leasehold Improvements	0			
025	4	Depreciation: Equipment	0			
030	4	Depreciation and Amortization - Other	0			
035	4	Leases and Rentals	0			
040	4	Property Taxes	0			
045	4	Property Insurance	0			
050	4	Interest-Property, Plant, and Equipment	0			
055	4	Interest-Other	0			
060	1	Laundry and Linen - Salaries and Wages	0			
060	2	Laundry and Linen - Fringe Benefits	0			
060	3	Laundry and Linen - Agency Staff	0			
060	4	Laundry and Linen - Other - Nonlabor	1,233	1,233		
065	1	Dietary - Salaries and Wages	0			
065	2	Dietary - Fringe Benefits	0			
065	3	Dietary - Agency Staff	0			
065	4	Dietary - Other - Nonlabor	163	(1,233)	1,396	
070	4	Provision for Bad Debts	0			
075	1	Patient Supplies - Salaries and Wages	0			
075	2	Patient Supplies - Fringe Benefits	0			
075	3	Patient Supplies - Agency Staff	0			
075	4	Patient Supplies - Other - Nonlabor	0			
077	1	Specialized Support Surfaces - Salaries and Wages	0			
077	2	Specialized Support Surfaces - Fringe Benefits	0			
077	3	Specialized Support Surfaces - Agency Staff	0			
077	4	Specialized Support Surfaces - Other - Nonlabor	0			
080	1	Physical Therapy - Salaries and Wages	0			
080	2	Physical Therapy - Fringe Benefits	0			
080	3	Physical Therapy - Agency Staff	0			
080	4	Physical Therapy - Other - Nonlabor	6,445			6,445
081	1	Respiratory Therapy - Salaries and Wages	0			
081	2	Respiratory Therapy - Fringe Benefits	0			
081	3	Respiratory Therapy - Agency Staff	0			
081	4	Respiratory Therapy - Other - Nonlabor	11,066			11,066
082	1	Occupational Therapy - Salaries and Wages	0			
082	2	Occupational Therapy - Fringe Benefits	0			
082	3	Occupational Therapy - Agency Staff	0			
082	4	Occupational Therapy - Other - Nonlabor	2,321			2,321
083	1	Speech Pathology - Salaries and Wages	0			
083	2	Speech Pathology - Fringe Benefits	0			
083	3	Speech Pathology - Agency Staff	0			

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
ASISTENCIA VILLA REHABILITATION AND CARE CENTER	LTC55379F	1053423749	206364042	OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11				
083	4	Speech Pathology - Other - Nonlabor	820			820				
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
ASISTENCIA VILLA REHABILITATION AND CARE CENTER	LTC55379F	1053423749	206364042	OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11
128	1	Transitional Inpatient Care Salaries and Wages	0			
128	2	Transitional Inpatient Care Fringe Benefits	0			
128	3	Transitional Inpatient Care Agency Staff	0			
128	4	Transitional Inpatient Care - Other - Nonlabor	0			
130	1	Hospice Inpatient Care - Salaries and Wages	0			
130	2	Hospice Inpatient Care - Fringe Benefits	0			
130	3	Hospice Inpatient Care -Agency Staff	0			
130	4	Hospice Inpatient Care - Other - Nonlabor	0			
135	1	Other Routine Services - Salaries and Wages	0			
135	2	Other Routine Services - Fringe Benefits	0			
135	3	Other Routine Services - Agency Staff	0			
135	4	Other Routine Services - Other - Nonlabor	0			
139	1	Residential Care - Salaries and Wages	0			
139	2	Residential Care - Fringe Benefits	0			
139	3	Residential Care - Agency Staff	0			
139	4	Residential Care - Other - Nonlabor	0			
140	1	Beauty and Barber Salaries and Wages	0			
140	2	Beauty and Barber Fringe Benefits	0			
140	3	Beauty and Barber Agency Staff	0			
140	4	Beauty and Barber - Other - Nonlabor	0			
145	1	Other Nonreimbursable - Salaries and Wages	0			
145	2	Other Nonreimbursable - Fringe Benefits	0			
145	3	Other Nonreimbursable - Agency Staff	0			
145	4	Other Nonreimbursable - Other - Nonlabor	0			
155	1	Social Services - Salaries and Wages	0			
155	2	Social Services - Fringe Benefits	0			
155	3	Social Services - Agency Staff	0			
155	4	Social Services - Other - Nonlabor	0			
160	1	Activities - Salaries and Wages	0			
160	2	Activities - Fringe Benefits	0			
160	3	Activities - Agency Staff	0			
160	4	Activities - Other - Nonlabor	0			
165	1	Administration - Salaries and Wages	0			
165	2	Administration - Fringe Benefits	0			
165	3	Administration - Agency Staff	0			
165	4	Administration - Other - Nonlabor	0			
166	1	Medical Records - Salaries and Wages	0			
166	2	Medical Records - Fringe Benefits	0			
166	3	Medical Records - Agency Staff	0			
166	4	Medical Records - Other - Nonlabor	(1,396)		(1,396)	
167	4	DPH Licensing Fees	0			
168	4	Liability Insurance	0			
169	4	Quality Assurance Fees	0			
170	1	Inservice Education - Nursing - Salaries and Wages	0			
170	2	Inservice Education - Nursing - Fringe Benefits	0			
170	3	Inservice Education - Nursing - Agency Staff	0			
170	4	Inservice Education - Nursing - Other - Nonlabor	0			
174	1	Caregiver Training - Salaries and Wages	0			
174	2	Caregiver Training - Fringe Benefits	0			

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
ASISTENCIA VILLA REHABILITATION AND CARE CENTER	LTC55379F	1053423749	206364042	OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11				
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
180	4	Professional Liability - Deductible	0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
200		Total	$20,652	0	0	20,652	0	0	0	0
			(To Sch 8)							

Provider Name	Fiscal Period	Provider Number	Adjustments
ASISTENCIA VILLA REHABILITATION AND CARE CENTER	OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009	LTC55379F	14

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							MEMORANDUM ADJUSTMENTS			
1	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	$100,773	$1	$100,774
	10.5	165	3	8A-1	165	3	Administration - Agency Staff	0	45,242	45,242
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	850,835	(500,999)	349,836 *
2	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	$21,191	$1	$21,192
	10.5	166	3	8A-1	166	3	Medical Records - Agency Staff	0	5,035	5,035
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	0	6,440	6,440
3	10.5	167	4	8A-1	167	4	Administration - DPH Licensing Fees	$28,114	$299	$28,413
4	10.5	168	4	8A-1	168	4	Administration - Liability Insurance	$0	$110,379	$110,379
5	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees	$306,266	($1,578)	$304,688

To reconcile provider's reported costs on page 10.5 to provider's reported cost on page 10.1 column 14.
42 CFR 413.20 and 413.24
CMS Pub. 15-1, Sections 2300 and 2304

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
ASISTENCIA VILLA REHABILITATION AND CARE CENTER	OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009	LTC55379F	14

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							MEMORANDUM ADJUSTMENTS			
6	10.7	075	1,2,3	7	075		Patient Supplies (Square Feet)	0	1,261	1,261
	10.7	080	1,2,3	7	080		Physical Therapy	0	757	757
	10.7	081	1,2,3	7	081		Respiratory Therapy	0	124	124
	10.7	085	1,2,3	7	085		Pharmacy	0	40	40
	10.7	100	1,2,3	7	100		Other Ancillary Services	0	4,555	4,555 *
	10.7	105	1,2,3	7	105		Skilled Nursing Care	0	19,660	19,660
	10.7	175	1,2,3	7	N/A		Total Statistics - Square Feet	0	26,397	26,397 *
7	10.7	105	4	7	105		Skilled Nursing Care (Pounds of Laundry)	0	782,575	782,575
	10.7	175	4	7	N/A		Total Statistics - Pounds of Laundry	0	782,575	782,575
8	10.7	105	5	7	105		Skilled Nursing Care (Meals Served)	0	91,947	91,947
	10.7	175	5	7	N/A		Total Statistics - Meals Served	0	91,947	91,947

To reconcile provider's reported statistics on page 10.7 to provider's reported statistics on page 11.1.
42 CFR 413.20 and 413.24
CMS Pub. 15-1, Sections 2300 and 2304

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
ASISTENCIA VILLA REHABILITATION AND CARE CENTER	OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009	LTC55379F	14

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATIONS OF REPORTED COSTS				
9	10.5	060	4	8A-2	060	4	Laundry and Linen - Other - Nonlabor		$38,704	$1,233	$39,937
	10.5	065	4	8A-2	065	4	Dietary - Other - Nonlabo		242,103	(1,233)	240,870 *
							To reclassify linen and bedding expense to the appropriate cost cente				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304				
10	10.5	065	4	8A-2	065	4	Dietary - Other - Nonlabor	*	$240,870	$1,396	$242,266
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	349,836	(1,396)	348,440
							To reclassify food expense to the appropriate cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
ASISTENCIA VILLA REHABILITATION AND CARE CENTER	OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009	LTC55379F	14

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED COSTS			
11	10.5	080	4	8A-2	080	4	Physical Therapy - Other - Nonlabor	$496,173	$6,445	$502,618
	10.5	081	4	8A-2	081	4	Respiratory Therapy - Other - Nonlabor	815,014	11,066	826,080
	10.5	082	4	8A-2	082	4	Occupational Therapy - Other - Nonlabor	179,963	2,321	182,284
	10.5	083	4	8A-2	083	4	Speech Pathology - Other - Nonlabor	64,156	820	64,976
							To adjust the reported expense to agree with the Redlands Community Hospital Audit Report for fiscal period ended September 30, 2009. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			

Provider Name	Fiscal Period	Provider Number	Adjustments
ASISTENCIA VILLA REHABILITATION AND CARE CENTER	OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009	LTC55379F	14

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED STATISTICS				
12	10.7	005	1	7	005		Plant Operations and Maintenance (Square Feet)		0	783	783
	10.7	010	1,2	7	010		Housekeeping		0	79	79
	10.7	060	1,2,3	7	060		Laundry and Linen		0	777	777
	10.7	065	1,2,3	7	065		Dietary		0	3,114	3,114
	10.7	100	1,2,3	7	100		Other Ancillary Services	*	4,555	(137)	4,418
	10.7	140	1,2,3	7	140		Beauty and Barber		0	137	137
	10.7	155	1,2,3	7	155		Social Services		0	221	221
	10.7	165	1,2,3	7	165		Administration		0	2,164	2,164
	10.7	166	1,2,3	7	166		Medical Records		0	227	227
	10.7	175	1	7	N/A		Total Statistics - Square Feet	*	26,397	7,365	33,762
	10.7	175	2	7	N/A		Total Statistics - Square Feet	*	26,397	6,582	32,979
	10.7	175	3	7	N/A		Total Statistics - Square Feet	*	26,397	6,503	32,900

To establish the correct square footage in order to properly allocate indirect costs.
42 CFR 413.20, 413.24, and 413.50
CMS Pub. 15-1, Sections 2300, 2304, and 2306

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
ASISTENCIA VILLA REHABILITATION AND CARE CENTER	OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009	LTC55379F	14

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO OTHER MATTERS			
	Not Reported			1	14		Overpayments	$0		
13							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		$5,226	
14							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1		3,738 $8,964	$8,964