

**REPORT  
ON THE  
RATE SETTING AUDIT**

**VILLA SIENA  
MOUNTAIN VIEW, CALIFORNIA  
PROVIDER NUMBER: LTC90003G AND  
NPI NUMBER: 1730183724**

**FISCAL PERIOD ENDED  
JUNE 30, 2009**

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

**Section Chief: Louise Wong  
Audit Supervisor: Jesse Duran  
Auditor: Maria Bernardez**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 26, 2011

Corine Bernard, Administrator  
Villa Sienna  
1855 Miramonte Avenue  
Mountain View, CA 94040

PROVIDER: VILLA SIENA  
PROVIDER NUMBER: LTC90003G  
NPI NUMBER: 1730183724  
FISCAL PERIOD ENDED JUNE 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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal Paid Claims Summary Report, 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 and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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.

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.

Corine Bernard  
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If you disagree with the decision of the Department, you may appeal by writing to:

John Melton, Chief  
Office of Administrative Appeals and Hearings  
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  
P.O. 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:  
VILLA SIENA

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:  
LTC90003G

NPI:  
1730183724

OSHPD Facility No.:  
206431833

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,188,716	\$ 165.01
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 348,327	\$ 48.35
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 233,751	\$ 32.45
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 21,516	\$ 2.99
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
6	DPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 4,938	\$ 0.69
7	Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 117,820	\$ 16.35
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 183,556	\$ 25.48
11	Cost of Routine Service/Audited Total Costs	\$ 2,110,564	\$ 2,098,624	\$ 291.31
12	Total Patient Days	7,204	7,204	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 292.97	\$ 291.31	
14	Overpayments	\$ 0	\$ 0	
15				
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED</b>				
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	
<b>SUBACUTE CARE</b>				
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:  
VILLA SIENA

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:  
LTC90003G

NPI:  
1730183724

OSHPD Facility No.:  
206431833

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE - PEDIATRIC SUBACUTE</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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	

**ALLOCATION OF GENERAL SERVICES - LABOR  
(DIRECT CARE)**

**Provider Name:**

VILLA SIENA

**Fiscal Period:**

JULY 1, 2008 THROUGH JUNE 30, 2009

**Provider Number:**

LTC90003G

**NPI:**

1730183724

**OSHPD Facility No.:**

206431833

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services (Salaries, Fringe Benefits, & Agency Labor)	\$ 37,334	\$ 37,334		
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	47,156		\$ 47,156	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	5,612	0	0	5,612
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Ancillary Services	0	0	0	0
102	Subacute Pediatrics Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	1,104,226	37,334	47,156	1,188,716
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
	<b>NONREIMBURSABLE</b>				
139	Residential Care	275,688	0	0	275,688
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,470,016</b>	<b>\$ 37,334</b>	<b>\$ 47,156</b>	<b>\$ 1,470,016</b>

\* (To Schedule 1)

\*\* (To Pediatric Subacute Schedule 1)

\*\*\* (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR  
(INDIRECT CARE)

Provider Name: VILLA SIENA      Provider Number: LTC90003G      NPI: 1730183724      OSHPD Facility Number: 206431833      Fiscal Period: JULY 1, 2008 THROUGH JUNE 30, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 17,507	\$ 17,507										
010	Housekeeping	73,119	-	\$ 73,119									
060	Laundry and Linen	22,150	685	2,863	\$ 25,698								
065	Dietary	150,785	1,605	6,704	0	\$ 159,094							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	2,593	10,829	0	0	0	\$ 13,421					
165	Administration	N/A	1,158	4,838	0	0	0	0		\$ 5,996	\$ 5,996		
166	Medical Records	5,199	77	320	0	0	0	0		5,596		\$ 5,596	
170	Inservice Education - Nursing	84,756	0	0	0	0	0	0	\$ 84,756				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		65	272	0	0	0	0	0	337	18	17	\$ 372
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		521	2,174	0	0	0	0	0	2,695	16	15	2,725
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology		0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy		0	0	0	0	0	0	0	0	0	0	0
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0
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	0	0	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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		10,699	44,686	25,698	159,094	0	13,421	84,756	338,354	5,159	4,814	348,327
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
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	800	747	1,547
140	Beauty and Barber		104	435	0	0	0	0	0	539	3	3	545
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 353,516</b>	<b>\$ 17,507</b>	<b>\$ 73,119</b>	<b>\$ 25,698</b>	<b>\$ 159,094</b>	<b>\$ -</b>	<b>\$ 13,421</b>	<b>\$ 84,756</b>	<b>\$ 341,924</b>	<b>\$ 5,996</b>	<b>\$ 5,596</b>	<b>\$ 353,516</b>

\* (To Schedule 1)  
 \*\* (To Pediatric Subacute Schedule 1)  
 \*\*\* (To Pediatric Subacute Schedule 2)

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

Provider Name: VILLA SIENA      Provider Number: LTC90003G      NPI: 1730183724      OSHPD Facility Number: 206431833      Fiscal Period: JULY 1, 2008 THROUGH JUNE 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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 60,702	\$ 60,702										
010	Housekeeping	6,673	0	\$ 6,673									
060	Laundry and Linen	1,049	2,377	261	\$ 3,687								
065	Dietary	89,981	5,565	612	0	\$ 96,158							
155	Social Services	24,616	0	0	0	0	\$ 24,616						
160	Activities	8,030	8,990	988	0	0	0	\$ 18,008					
165	Administration	N/A	4,016	441	0	0	0	0		\$ 4,458	\$ 4,458		
166	Medical Records	0	266	29	0	0	0	0		295		\$ 295	
170	Inservice Education - Nursing	2,319	0	0	0	0	0	0	\$ 2,319				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	0	226	25	0	0	0	0	0	250	14	1	\$ 265 ***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy	0	1,805	198	0	0	0	0	0	2,003	12	1	2,016 ***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0 ***
083	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0 ***
085	Pharmacy	0	0	0	0	0	0	0	0	0	0	0	0 ***
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
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 **
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	43,699	37,097	4,078	3,687	96,158	24,616	18,008	2,319	229,662	3,835	254	233,751 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	595	39	634
140	Beauty and Barber		361	40	0	0	0	0	0	401	2	0	403
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 237,069</b>	<b>\$ 60,702</b>	<b>\$ 6,673</b>	<b>\$ 3,687</b>	<b>\$ 96,158</b>	<b>\$ 24,616</b>	<b>\$ 18,008</b>	<b>\$ 2,319</b>	<b>\$ 232,317</b>	<b>\$ 4,458</b>	<b>\$ 295</b>	<b>\$ 237,069</b>

\* (To Schedule 1)  
\*\* (To Pediatric Subacute Schedule 1)  
\*\*\* (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
VILLA SIENA

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:  
LTC90003G

NPI:  
1730183724

OSHPD Facility Number:  
206431833

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 22,631	100%							
	Property Tax (line 40)	0	0%	\$ 22,631						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			886	0	0	\$ 886			
065	Dietary			2,075	0	0	0	\$ 2,075		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			3,352	0	0	0	0	0	\$ 3,352
165	Administration			1,497	0	0	0	0	0	0
166	Medical Records			99	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			84	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			673	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			13,831	0	0	886	2,075	0	3,352
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			135	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 22,631	100%	\$ 22,631	\$ -	\$ -	\$ 886	\$ 2,075	\$ -	\$ 3,352

\* (To Schedule 1)

\*\* (To Pediatric Subacute Schedule 1)

\*\*\* (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
VILLA SIENA

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:  
LTC90003G

NPI:  
1730183724

OSHPD Facility Number:  
206431833

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 100% Of Total	Property Tax 0% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 22,631	100%							
	Property Tax (line 40)	0	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 1,497	\$ 1,497				
166	Medical Records				99		\$ 99			
170	Inservice Education - Nursing			\$ -						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	84	5	0	\$ 89	\$ 89	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	673	4	0	677	677	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			0	20,143	1,288	85	21,516	21,516	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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	200	13	213	213	0
140	Beauty and Barber			0	135	1	0	135	135	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 22,631	100%	\$ -	\$ 21,035	\$ 1,497	\$ 99	\$ 22,631	\$ 22,631	\$ -

\* (To Schedule 1)

\*\* (To Pediatric Subacute Schedule 1)

\*\*\* (To Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: VILLA SIENA      Provider Number: LTC90003G      NPI: 1730183724      OSHPD Facility Number: 206431833      Fiscal Period: JULY 1, 2008 THROUGH JUNE 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. 60% of Total	DPH License Fees 2% of Total	Liability Insurance 38% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ -												
055	Interest-Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	213,350												
	Total Costs Allocable as Administration	213,350	60%											
167	DPH Licensing Fees	5,740	2%											
168	Liability Insurance	136,944	38%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	356,034	100%						\$ 356,034					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 5,612	\$ 337	\$ 250	\$ 84	\$ 6,283	1,083	\$ 649	\$ 17	\$ 417	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	2,695	2,003	673	5,371	926	555	15	356	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0
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	0	0	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			1,188,716	338,354	229,662	20,143	1,776,875	306,314	183,556	4,938	117,820	0	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			275,688	0	0	0	275,688	47,526	28,479	766	18,280	0	0
140	Beauty and Barber			0	539	401	135	1,074	185	111	3	71	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 356,034		\$ 1,470,016	\$ 341,924	\$ 232,317	\$ 21,035	\$ 2,065,292	\$ 356,034					
	Total Administrative Costs							\$ 356,034		\$ 213,350	\$ 5,740	\$ 136,944	\$ -	\$ -
	Unit Cost Multiplier							0.17238921						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 11,592	\$ 4,752	\$ 1,497	\$ 17,841						
	<b>TOTAL FACILITY COSTS</b>							\$ 2,439,167						

\* (To Schedule 1)  
 \*\* (To Pediatric Subacute Schedule 1)  
 \*\*\* (To Pediatric Subacute Schedule 2)

## STATISTICS FOR COST ALLOCATION

Provider Name: VILLA SIENA      Provider Number: LTC90003G      NPI: 1730183724      OSHPD Facility Number: 206431833      Fiscal Period: JULY 1, 2008 THROUGH JUNE 30, 2009

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 29)	Plant Ops (SQ FT) 5 (Adjs 23, 30)	Hskpng (SQ FT) 10 (Adjs 23, 30)	Laundry (LBS) 60 (Adj 24)	Dietary (MEALS) 65 (Adj 25)	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	474	474	474							
065	Dietary	1,110	1,110	1,110							
155	Social Services										
160	Activities	1,793	1,793	1,793							
165	Administration	801	801	801							
166	Medical Records	53	53	53							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	45	45	45						6,283	6,283
077	Specialized Support Surfaces									0	0
080	Physical Therapy	360	360	360						5,371	5,371
081	Respiratory Therapy									0	0
082	Occupational Therapy									0	0
083	Speech Pathology									0	0
085	Pharmacy									0	0
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services									0	0
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	7,399	7,399	7,399	93,516	21,519	1,147,925	1,147,925	1,147,925	1,776,875	1,776,875
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									275,688	275,688
140	Beauty and Barber	72	72	72						1,074	1,074
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	12,107	12,107	12,107	93,516	21,519	1,147,925	1,147,925	1,147,925	2,065,292	2,065,292
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 37,334 0.032523031	\$ 47,156 0.041079339			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 17,507 1.44602296	\$ 73,119 6.03939870	\$ 25,698 0.27479886	\$ 159,094 7.39317896	\$ - 0.00000000	\$ 13,421 0.01169185	\$ 84,756 0.07383409	\$ 5,996 0.00290314	\$ 5,596 0.00270941
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 60,702 5.01379367	\$ 6,673 0.55116875	\$ 3,687 0.03942419	\$ 96,158 4.46852123	\$ 24,616 0.02144391	\$ 18,008 0.01568742	\$ 2,319 0.00202017	\$ 4,458 0.00215831	\$ 295 0.00014281
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 22,631 1.86924920	\$ - 0.00000000	\$ - 0.00000000	\$ 886 0.00947457	\$ 2,075 0.09642022	\$ - 0.00000000	\$ 3,352 0.00291967	\$ - 0.00000000	\$ 1,497 0.00072497	\$ 99 0.00004797

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

VILLA SIENA

Fiscal Period:

JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:

LTC90003G

NPI:

1730183724

OSHPD Facility Number:

206431833

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	\$ 13,581	\$ 0	\$ 13,581	(Sch 3)
005	.20-.39	Fringe Benefits	6200	3,926	0	3,926	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	60,702	0	60,702	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 78,209	\$ 0	\$ 78,209	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 51,190	\$ 0	\$ 51,190	(Sch 3)
010	.20-.39	Fringe Benefits	6300	21,929	0	21,929	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	6,673	0	6,673	(Sch 4)
010		Housekeeping - Total	6300	\$ 79,792	\$ 0	\$ 79,792	
015		Depreciation: Buildings and Improvements	7110 - 7120	0	0	0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	6,538	0	6,538	(Sch 5)
025		Depreciation: Equipment	7140	16,038	0	16,038	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	55	0	55	(Sch 5)
040		Property Taxes	7300	0	0	0	(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		\$ 180,632	\$ 0	\$ 180,632	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 15,003	\$ 0	\$ 15,003	(Sch 3)
060	.20-.39	Fringe Benefits	6400	7,147	0	7,147	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	1,049	0	1,049	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 23,199	\$ 0	\$ 23,199	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 106,213	\$ 0	\$ 106,213	(Sch 3)
065	.20-.39	Fringe Benefits	6500	44,572	0	44,572	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	89,981	0	89,981	(Sch 4)
065		Dietary - Total	6500	\$ 240,766	\$ 0	\$ 240,766	
070		Provision for Bad Debts	7700	\$ 0	0	0	
		<b>Ancillary Services (Note 1)</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	5,612	0	5,612	(Sch 2)
075		Patient Supplies - Total	8100	\$ 5,612	\$ 0	\$ 5,612	(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:

VILLA SIENA

Fiscal Period:

JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:

LTC90003G

NPI:

1730183724

OSHPD Facility Number:

206431833

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	0	0	0	
080		Physical Therapy - Total	8200	\$ 0	\$ 0	\$ 0	(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	0	0	0	
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	(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	0	0	0	
082		Occupational Therapy - Total	8250	\$ 0	\$ 0	\$ 0	(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	0	0	0	
083		Speech Pathology - Total	8280	\$ 0	\$ 0	\$ 0	(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	0	0	0	
085		Pharmacy - Total	8300	\$ 0	\$ 0	\$ 0	(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	0	0	0	
090		Laboratory - Total	8400	\$ 0	\$ 0	\$ 0	(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	0	0	0	
100		Other Ancillary Services - Total	8900	\$ 0	\$ 0	\$ 0	(Sch 2)

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

VILLA SIENA

Fiscal Period:

JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:

LTC90003G

NPI:

1730183724

OSHPD Facility Number:

206431833

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		\$ 5,612	\$ 0	\$ 5,612	
		<b>Routine Services</b>					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 824,405	\$ 0	\$ 824,405	(Sch 2)
105	.20-.39	Fringe Benefits	6110	279,821	0	279,821	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	43,699	0	43,699	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,147,925	\$ 0	\$ 1,147,925	
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:

VILLA SIENA

Fiscal Period:

JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:

LTC90003G

NPI:

1730183724

OSHPD Facility Number:

206431833

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)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 212,288	\$ 212,288
139	.20-.39	Fringe Benefits	9100	0	60,369	60,369
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	3,031	3,031
139		Residential Care - Total	9100	\$ 0	\$ 275,688	\$ 275,688
						(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	\$ 212,288	\$ (212,288)	\$ 0
145	.20-.39	Fringe Benefits	9100	60,369	(60,369)	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 272,657	\$ (272,657)	\$ 0
						(Sch 2)
146		<b>Subtotal 105 - 145</b>		\$ 1,420,582	\$ 3,031	\$ 1,423,613
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 30,596	\$ 0	\$ 30,596
155	.20-.39	Fringe Benefits	6600	6,738	0	6,738
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	69,359	(44,743)	24,616
155		Social Services - Total	6600	\$ 106,693	\$ (44,743)	\$ 61,950
						(Sch 2)

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

VILLA SIENA

Fiscal Period:

JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:

LTC90003G

NPI:

1730183724

OSHPD Facility Number:

206431833

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	\$ 33,615	\$ 0	\$ 33,615	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,541	0	13,541	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,030	0	8,030	(Sch 4)
160		Activities - Total	6700	\$ 55,186	\$ 0	\$ 55,186	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 89,589	\$ 0	\$ 89,589	(Sch 6)
165	.20-.39	Fringe Benefits	6900	26,729	0	26,729	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	55,320	41,712	97,032	(Sch 6)
165		Administration - Total	6900	\$ 171,638	\$ 41,712	\$ 213,350	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	\$ 4,035	\$ 0	\$ 4,035	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	1,164	0	1,164	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 5,199	\$ 0	\$ 5,199	
167		DPH Licensing Fees	6900	\$ 5,740	\$ 0	\$ 5,740	(Sch 6)
168		Liability Insurance	6900	\$ 136,944	\$ 0	\$ 136,944	(Sch 6)
169		Quality Assurance Fees (Note 2)	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 65,372	\$ 0	\$ 65,372	(Sch 3)
170	.20-.39	Fringe Benefits	6800	19,384	0	19,384	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,319	0	2,319	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 87,075	\$ 0	\$ 87,075	
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	
		<b>Subtotal 155 - 174</b>		\$ 568,475	\$ (3,031)	\$ 565,444	
200		<b>Total</b>		\$ 2,439,266	\$ 0	\$ 2,439,266	

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

NOTE 2: Facility is Multi-Level Retirement Community exempt from QAF.

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VILLA SIENA

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:  
LTC90003G

NPI:  
1730183724

OSHPD Facility Number:  
206431833

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages	1, 15	\$ 0	\$ 13,581	\$ 13,581
005	2	Fringe Benefits	1, 15	0	3,926	3,926
005	3	Agency Staff				0
005	4	Other - Nonlabor	1, 13, 15	0	60,702	60,702
005	5	Plant Operations and Maintenance - Total		\$ 0	\$ 78,209	\$ 78,209
010		Housekeeping				
010	1	Salaries and Wages	2, 16	\$ 0	\$ 51,190	\$ 51,190
010	2	Fringe Benefits	2, 16	0	21,929	21,929
010	3	Agency Staff				0
010	4	Other - Nonlabor	2, 16	0	6,673	6,673
010	5	Housekeeping - Total		\$ 0	\$ 79,792	\$ 79,792
015	4	Depreciation: Buildings and Improvements		\$	\$	\$ 0
020	4	Depreciation: Leasehold Improvements	3, 17	0	6,538	6,538
025	4	Depreciation: Equipment	3, 17	0	16,038	16,038
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals	3, 13, 17	0	55	55
040	4	Property Taxes				0
045	4	Property Insurance				0
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other				0
		<b>Subtotal 005 - 055</b>		0	180,632	180,632
060		Laundry and Linen				
060	1	Salaries and Wages	4, 18	\$ 0	\$ 15,003	\$ 15,003
060	2	Fringe Benefits	4, 18	0	7,147	7,147
060	3	Agency Staff				0
060	4	Other - Nonlabor	4, 18	0	1,049	1,049
060	5	Laundry and Linen - Total		\$ 0	\$ 23,199	\$ 23,199
065		Dietary				
065	1	Salaries and Wages	5, 19	\$ 0	\$ 106,213	\$ 106,213
065	2	Fringe Benefits	5, 19	0	44,572	44,572
065	3	Agency Staff				0
065	4	Other - Nonlabor	5, 19	0	89,981	89,981
065	5	Dietary - Total		\$ 0	\$ 240,766	\$ 240,766
070	4	Provision for Bad Debts		\$	\$	\$ 0
		<b>Ancillary Services (Note 1)</b>				
075		Patient Supplies				
075	1	Salaries and Wages		\$	\$	\$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor	6	0	5,612	5,612
075	5	Patient Supplies - Total		\$ 0	\$ 5,612	\$ 5,612
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:  
VILLA SIENA

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:  
LTC90003G

NPI:  
1730183724

OSHPD Facility Number:  
206431833

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				0
080	5	Physical Therapy - Total		\$ 0	\$ 0	\$ 0
081		Respiratory Therapy				
081	1	Salaries and Wages		\$	\$	\$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		\$ 0	\$ 0	\$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		\$	\$	\$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff				0
082	4	Other - Nonlabor				0
082	5	Occupational Therapy - Total		\$ 0	\$ 0	\$ 0
083		Speech Pathology				
083	1	Salaries and Wages		\$	\$	\$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor				0
083	5	Speech Pathology - Total		\$ 0	\$ 0	\$ 0
085		Pharmacy				
085	1	Salaries and Wages		\$	\$	\$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor				0
085	5	Pharmacy - Total		\$ 0	\$ 0	\$ 0
090		Laboratory				
090	1	Salaries and Wages		\$	\$	\$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor				0
090	5	Laboratory - Total		\$ 0	\$ 0	\$ 0
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				0
100	5	Other Ancillary Services - Total		\$ 0	\$ 0	\$ 0

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
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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		<b>Subtotal 075 - 102</b>		\$ 0	\$ 5,612	\$ 5,612
		<b>Routine Services</b>				
105		Skilled Nursing Care				
105	1	Salaries and Wages	7	\$ 0	\$ 824,405	\$ 824,405
105	2	Fringe Benefits	7	0	279,821	279,821
105	3	Agency Staff				0
105	4	Other - Nonlabor	7	0	43,699	43,699
105	5	Skilled Nursing Care - Total		\$ 0	\$ 1,147,925	\$ 1,147,925
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

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JULY 1, 2008 THROUGH JUNE 30, 2009

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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
		<b>Other Nonreimbursable</b>				
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	14	\$ 0	\$ 212,288	\$ 212,288
145	2	Fringe Benefits	14	0	60,369	60,369
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		\$ 0	\$ 272,657	\$ 272,657
146		<b>Subtotal 105 - 145</b>		\$ 0	\$ 1,420,582	\$ 1,420,582
155		Social Services				
155	1	Salaries and Wages	8, 20	\$ 0	\$ 30,596	\$ 30,596
155	2	Fringe Benefits	8, 20	0	6,738	6,738
155	3	Agency Staff				0
155	4	Other - Nonlabor	8, 20	0	69,359	69,359
155	5	Social Services - Total		\$ 0	\$ 106,693	\$ 106,693
160		Activities				
160	1	Salaries and Wages	9, 21	\$ 0	\$ 33,615	\$ 33,615
160	2	Fringe Benefits	9, 21	0	13,541	13,541
160	3	Agency Staff				0
160	4	Other - Nonlabor	9, 21	0	8,030	8,030
160	5	Activities - Total		\$ 0	\$ 55,186	\$ 55,186

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VILLA SIENA

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:  
LTC90003G

NPI:  
1730183724

OSHPD Facility Number:  
206431833

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages	10,12,14,22	\$ 0	\$ 89,589	\$ 89,589
165	2	Fringe Benefits	10,12,14,22	0	26,729	26,729
165	3	Agency Staff				0
165	4	Other - Nonlabor	10,12,13,22	0	55,320	55,320
165	5	Administration - Total		\$ 0	\$ 171,638	\$ 171,638
166		Medical Records				
166	1	Medical Records - Salaries and Wages		\$ 4,035	\$ 0	\$ 4,035
166	2	Medical Records - Fringe Benefits		1,164	0	1,164
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor				0
166	5	Medical Records - Total		\$ 5,199	\$ 0	\$ 5,199
167	4	DPH Licensing Fees ***		\$ 5,740	\$ 0	\$ 5,740
168	4	Liability Insurance ***		\$ 136,944	\$ 0	\$ 136,944
169	4	Quality Assurance Fees ***		\$	\$	\$ 0
170		Inservice Education - Nursing				
170	1	Salaries and Wages	11	\$ 0	\$ 65,372	\$ 65,372
170	2	Fringe Benefits	11	0	19,384	19,384
170	3	Agency Staff				0
170	4	Other - Nonlabor	11	0	2,319	2,319
170	5	Inservice Education - Nursing - Total		\$ 0	\$ 87,075	\$ 87,075
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
		<b>Subtotal 155 - 174</b>		\$ 147,883	\$ 420,592	\$ 568,475
200		<b>Total</b>		\$ 147,883	\$ 2,291,383	\$ 2,439,266

**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:

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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 26	AUDIT ADJ 27	AUDIT ADJ 28	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

**Provider Name:**

VILLA SIENA

**Provider Number:**

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**NPI:**

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**Fiscal Period:**

JULY 1, 2008 THROUGH JUNE 30, 2009

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 26	AUDIT ADJ 27	AUDIT ADJ 28	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
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:

VILLA SIENA

Provider Number:

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Fiscal Period:

JULY 1, 2008 THROUGH JUNE 30, 2009

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 26	AUDIT ADJ 27	AUDIT ADJ 28	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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	212,288	212,288						
139	2	Residential Care - Fringe Benefits	60,369	60,369						
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	3,031		3,031					
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	(212,288)	(212,288)						
145	2	Other Nonreimbursable - Fringe Benefits	(60,369)	(60,369)						
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	(44,743)			(44,743)				
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	41,712		(3,031)	44,743				
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	0							
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 - Medical Records - Salaries and Wages	0							
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name:  
VILLA SIENA

Provider Number:  
LTC90003G

NPI:  
1730183724

OSHPD Facility Number:  
206431833

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 26	AUDIT ADJ 27	AUDIT ADJ 28	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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	<u>\$0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

(To Sch 8)

Provider Name							Fiscal Period	Provider Number		Adjustments
VILLA SIENA							JULY 1, 2008 THROUGH JUNE 30, 2009	LTC90003G		30
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.				
<b>MEMORANDUM ADJUSTMENTS</b>										
1	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$0	\$40,400	\$40,400 *
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	0	11,678	11,678 *
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	0	180,641	180,641 *
2	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	\$0	\$152,271	\$152,271 *
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	0	65,231	65,231 *
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	0	19,851	19,851 *
3	10.5	020	4	8A-1	020	4	Depreciation - Leasehold Improvements	\$0	\$19,448	\$19,448 *
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	0	47,706	47,706 *
	10.5	035	4	8A-1	035	4	Leases and Rentals	0	129,777	129,777 *
4	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	\$0	\$40,840	\$40,840 *
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	0	19,456	19,456 *
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	0	2,856	2,856 *
5	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	\$0	\$289,127	\$289,127 *
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	0	121,331	121,331 *
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	0	244,945	244,945 *
6	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$0	\$5,612	\$5,612
7	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$0	\$824,405	\$824,405
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	0	279,821	279,821
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	0	43,699	43,699
8	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages	\$0	\$47,320	\$47,320 *
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	0	10,421	10,421 *
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	0	107,270	107,270 *

-Continued on next page-

Provider Name							Fiscal Period	Provider Number		Adjustments	
VILLA SIENA							JULY 1, 2008 THROUGH JUNE 30, 2009	LTC90003G		30	
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 ADJUSTMENTS</u>											
-Continued from previous page-											
9	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages	\$0	\$51,989	\$51,989 *	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	0	20,943	20,943 *	
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	0	12,418	12,418 *	
10	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$0	\$473,121	\$473,121 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	0	136,505	136,505 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	0	357,977	357,977 *	
11	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	\$0	\$65,372	\$65,372	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	0	19,384	19,384	
	10.5	170	4	8A-1	170	4	Inservice Education - Nursing - Other - Nonlabor	0	2,319	2,319	
To reconcile provider's reported costs on page 10.5 to provider's reported costs on page 10.1 column 14. CMS Pub. 15-1, Sections 2300 and 2304											
12	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	\$473,121	(\$4,035)	\$469,086 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	136,505	(1,164)	135,341 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	357,977	(142,684)	215,293 *
To reconcile provider's reported costs on page 10.5 to provider's reported costs on page 10.1 column 14. CMS Pub. 15-1, Sections 2300 and 2304											
13	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	*	\$180,641	(\$25)	\$180,616 *
	10.5	035	4	8A-1	035	4	Leases and Rentals	*	129,777	(43,573)	86,204 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	215,293	(33,457)	181,836 *
To reconcile provider's reported costs on page 10.5 to provider's reported costs on page 10.1 column 14. CMS Pub. 15-1, Sections 2300 and 2304											

Provider Name							Fiscal Period	Provider Number		Adjustments	
VILLA SIENA							JULY 1, 2008 THROUGH JUNE 30, 2009	LTC90003G		30	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b>MEMORANDUM ADJUSTMENTS</b>											
14	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	\$469,086	(\$212,288)	\$256,798 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	135,341	(60,369)	74,972 *
	10.5	145	1	8A-1	145	1	Other Nonreimbursable - Salaries and Wages		0	212,288	212,288 *
	10.5	145	2	8A-1	145	2	Other Nonreimbursable - Fringe Benefits		0	60,369	60,369 *
							To reconcile provider's reported costs on page 10.5 to provider's reported costs on page 10.1 column 14. CMS Pub. 15-1, Sections 2300 and 2304				
15	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	*	\$40,400	(\$26,819)	\$13,581
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	11,678	(7,752)	3,926
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	*	180,616	(119,914)	60,702
16	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	*	\$152,271	(\$101,081)	\$51,190
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	*	65,231	(43,302)	21,929
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	*	19,851	(13,178)	6,673
17	10.5	020	4	8A-1	020	4	Depreciation - Leasehold Improvements	*	\$19,448	(\$12,910)	\$6,538
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	*	47,706	(31,668)	16,038
	10.5	035	4	8A-1	035	4	Leases and Rentals	*	86,204	(86,149)	55
18	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	*	\$40,840	(\$25,837)	\$15,003
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	*	19,456	(12,309)	7,147
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	*	2,856	(1,807)	1,049
19	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	*	\$289,127	(\$182,914)	\$106,213
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	*	121,331	(76,759)	44,572
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	*	244,945	(154,964)	89,981
20	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages	*	\$47,320	(\$16,724)	\$30,596
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	*	10,421	(3,683)	6,738
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	*	107,270	(37,911)	69,359 *

-Continued on next page-

Provider Name							Fiscal Period		Provider Number		Adjustments
VILLA SIENA							JULY 1, 2008 THROUGH JUNE 30, 2009		LTC90003G		30
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.					
<b>MEMORANDUM ADJUSTMENTS</b>											
-Continued from previous page-											
21	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages	*	\$51,989	(\$18,374)	\$33,615
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	*	20,943	(7,402)	13,541
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	*	12,418	(4,388)	8,030
22	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	\$256,798	(\$167,209)	\$89,589
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	74,972	(48,243)	26,729
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	181,836	(126,516)	55,320 *
To reconcile provider's reported costs on page 10.5 to provider's reported costs on page 10.1 column 14. CMS Pub. 15-1, Sections 2300 and 2304											
23	10.7	075	2, 3	7	075	N/A	Patient Supplies (Square Feet)		0	45	45
	10.7	080	2, 3	7	080	N/A	Physical Therapy		0	360	360
	10.7	105	2, 3	7	105	N/A	Skilled Nursing Care		0	11,203	11,203 *
	10.7	140	2, 3	7	140	N/A	Beauty and Barber		0	72	72
	10.7	175	2, 3	7	N/A	N/A	Total Statistics - Square Feet		0	11,680	11,680 *
24	10.7	105	4	7	105	N/A	Skilled Nursing Care (Laundry Pounds)		0	93,516	93,516
	10.7	175	4	7	N/A	N/A	Total Statistics - Laundry Pounds		0	93,516	93,516
25	10.7	105	5	7	105	N/A	Skilled Nursing Care (Patient Meals)		0	21,519	21,519
	10.7	175	5	7	N/A	N/A	Total Statistics - Patient Meals		0	21,519	21,519
To reconcile the reported statistics on page 11(1) to the reported statistics on page 10.7. CMS Pub. 15-1, Sections 2300, 2304, and 2306											

Provider Name							Fiscal Period		Provider Number		Adjustments
VILLA SIENA							JULY 1, 2008 THROUGH JUNE 30, 2009		LTC90003G		30
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.					
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>											
26	10.5	139	1	8A-2	139	1	Residential Care - Salaries and Wages	\$0	\$212,288	\$212,288	
	10.5	139	2	8A-2	139	2	Residential Care - Fringe Benefits	0	60,369	60,369	
	10.5	145	1	8A-2	145	1	Other Nonreimbursable - Salaries and Wages	*	212,288	(212,288)	0
	10.5	145	2	8A-2	145	2	Other Nonreimbursable - Fringe Benefits	*	60,369	(60,369)	0
							To reclassify the residential care costs to the proper cost center. CMS Pub. 15-1, Sections 2300, 2304, and 2306				
27	10.5	139	4	8A-2	139	4	Residential Care - Other - Nonlabor	\$0	\$3,031	\$3,031	
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	55,320	(3,031)	52,289 *
							To reclassify the residential care costs to the proper cost center. CMS Pub. 15-1, Sections 2300, 2304, and 2306				
28	10.5	155	4	8A-2	155	4	Social Services - Other - Nonlabor	*	\$69,359	(\$44,743)	\$24,616
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	52,289	44,743	97,032
							To reclassify mission services expense to Administration cost center for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2304				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider Number		Adjustments
VILLA SIENA							JULY 1, 2008 THROUGH JUNE 30, 2009			LTC90003G		30
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.						
<b>ADJUSTMENTS TO REPORTED STATISTICS</b>												
29	10.7	060	1	7	060	N/A	Laundry and Linen (Square Feet)		0	474	474	
	10.7	160	1	7	160	N/A	Activities		0	1,793	1,793	
	10.7	165	1	7	165	N/A	Administration		440	361	801	
	10.7	166	1	7	166	N/A	Medical Records		0	53	53	
	10.7	105	1	7	105	N/A	Skilled Nursing Care		11,203	(3,804)	7,399	
	10.7	175	1	7	140	N/A	Total Statistics - Square Feet - Capital		13,230	(1,123)	12,107	
30	10.7	060	2, 3	7	060	N/A	Laundry and Linen (Square Feet)		0	474	474	
	10.7	065	2, 3	7	065	N/A	Dietary		0	1,110	1,110	
	10.7	160	2, 3	7	160	N/A	Activities		0	1,793	1,793	
	10.7	165	2, 3	7	165	N/A	Administration		0	801	801	
	10.7	166	2, 3	7	166	N/A	Medical Records		0	53	53	
	10.7	105	2, 3	7	105	N/A	Skilled Nursing Care	*	11,203	(3,804)	7,399	
	10.7	175	2	7	140	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	*	11,680	427	12,107	
	10.7	175	3	7	140	N/A	Total Statistics - Square Feet - Housekeeping	*	11,680	427	12,107	
To adjust the square footage statistics to agree with the provider's records. CMS Pub. 15-1, Sections 2302.4, 2304, and 2306												