REPORT
ON THE
RATE SETTING AUDIT

VILLA MESA CARE CENTER
UPLAND, CALIFORNIA
PROVIDER NUMBER: ZZT06136H
NATIONAL PROVIDER IDENTIFIER: 1588770929

FISCAL PERIOD ENDED
DECEMBER 31, 2009

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

Section Chief: Julio M. Cueto
Audit Supervisor: Bina Matani
Auditor: Emmanuel K. Ngati

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

June 28, 2011

Manijeh Forouzan, Administrator
Villa Mesa Care Center
867 East 11th Street
Upland, CA 91786

VILLA MESA CARE CENTER
PROVIDER NUMBER: ZZT06136H
NATIONAL PROVIDER IDENTIFIER (NPI) 1588770929
FISCAL PERIOD ENDED DECEMBER 31, 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 that include a summary of the total due the State in the amount of $48,798, which resulted from 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.

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

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
VILLA MESA CARE CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZT06136H

NPI:
1588770929

OSHPD Facility No.:
206361333

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	$ 2,148,800	$ 64.46
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 660,999	$ 19.83
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 580,742	$ 17.42
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 558,543	$ 16.75
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 15,003	$ 0.45
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 24,383	$ 0.73
7	Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 201,299	$ 6.04
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 275,526	$ 8.27
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 670,220	$ 20.11
11	Cost of Routine Service/Audited Total Costs	$ 5,192,121	$ 5,135,515	$ 154.05
12	Total Patient Days (Adj 22)	32,892	33,336	
13	Cost Per Patient Day (Cost Divided by Days)	$ 157.85	$ 154.05	
14	Overpayments (Adj 23)	$ 0	$ (48,798)	
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: VILLA MESA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06136H

NPI: 1588770929

OSHPD Facility No.: 206361333

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	

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name: VILLA MESA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06136H

NPI: 1588770929

OSHPD Facility No.: 206361333

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)	$ 37,952	$ 37,952			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	54,327		$ 54,327		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	27,089	0	0	27,089	***
077	Specialized Support Surfaces	N/A	0	0	0	***
080	Physical Therapy	203,219	0	0	203,219	***
081	Respiratory Therapy	5,901	0	0	5,901	***
082	Occupational Therapy	116,850	0	0	116,850	***
083	Speech Pathology	10,065	0	0	10,065	***
085	Pharmacy	177,123	0	0	177,123	***
090	Laboratory	27,055	0	0	27,055	***
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	13,096	0	0	13,096	
101	Subacute Ancillary Services	0	0	0	0	
102	Subacute Pediatrics Ancillary Services	0	0	0	0	**
	ROUTINE SERVICES					
105	Skilled Nursing Care	2,056,521	37,952	54,327	2,148,800	*
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	1,790	0	0	1,790	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 2,730,988	$ 37,952	$ 54,327	$ 2,730,988	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
VILLA MESA CARE CENTER	ZZT06136H	1588770929	206361333	JANUARY 1, 2009 THROUGH DECEMBER 31, 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	$ 93,281	$ 93,281											
010	Housekeeping	177,676	672	$ 178,348										
060	Laundry and Linen	71,175	5,696	10,969	$ 87,839									
065	Dietary	246,636	12,861	24,768	0	$ 284,265								
155	Social Services	N/A	3,956	7,618	0	0	$ 11,574							
160	Activities	N/A	0	0	0	0	0	$ -						
165	Administration	N/A	12,465	24,004	0	0	0	0		$ 36,469	$ 36,469			
166	Medical Records	36,476	90	173	0	0	0	0		36,739		$ 36,739		
170	Inservice Education - Nursing	57,094	0	0	0	0	0	0	$ 57,094					
	ANCILLARY SERVICES													
075	Patient Supplies		661	1,273	0	0	0	0	0	1,934	287	289	$ 2,510	***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy		2,131	4,104	0	0	0	0	0	6,235	1,884	1,898	10,018	***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	49	49	98	***
082	Occupational Therapy		529	1,018	0	0	0	0	0	1,547	1,017	1,025	3,589	***
083	Speech Pathology		0	0	0	0	0	0	0	0	83	84	167	***
085	Pharmacy		0	0	0	0	0	0	0	0	1,465	1,476	2,941	***
090	Laboratory		0	0	0	0	0	0	0	0	224	225	449	***
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	108	109	217	
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		53,798	103,605	87,839	284,265	11,574	0	57,094	598,175	31,296	31,528	660,999	*
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		423	815	0	0	0	0	0	1,238	55	56	1,348	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 682,338	$ 93,281	$ 178,348	$ 87,839	$ 284,265	$ 11,574	$ -	$ 57,094	$ 609,130	$ 36,469	$ 36,739	$ 682,338	

* (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:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
VILLA MESA CARE CENTER	ZZT06136H	1588770929	206361333	JANUARY 1, 2009 THROUGH DECEMBER 31, 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	$ 160,349	$ 160,349											
010	Housekeeping	25,803	1,155	$ 26,958										
060	Laundry and Linen	50,295	9,791	1,658	$ 61,743									
065	Dietary	218,349	22,108	3,744	0	$ 244,201								
155	Social Services	4,885	6,800	1,151	0	0	$ 12,836							
160	Activities	6,775	0	0	0	0	0	$ 6,775						
165	Administration	N/A	21,427	3,628	0	0	0	0		$ 25,055	$ 25,055			
166	Medical Records	29,671	155	26	0	0	0	0		29,852		$ 29,852		
170	Inservice Education - Nursing	43	0	0	0	0	0	0	$ 43					
	ANCILLARY SERVICES													
075	Patient Supplies	0	1,136	192	0	0	0	0	0	1,329	197	235	$ 1,761	***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy	0	3,664	620	0	0	0	0	0	4,284	1,295	1,542	7,121	***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	34	40	73	***
082	Occupational Therapy	0	909	154	0	0	0	0	0	1,063	699	832	2,594	***
083	Speech Pathology	0	0	0	0	0	0	0	0	0	57	68	125	***
085	Pharmacy	0	0	0	0	0	0	0	0	0	1,007	1,199	2,206	***
090	Laboratory	0	0	0	0	0	0	0	0	0	154	183	337	***
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	74	89	163	
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	99,886	92,479	15,660	61,743	244,201	12,836	6,775	43	533,623	21,501	25,617	580,742	*
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		727	123	0	0	0	0	0	850	38	45	933	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 596,056	$ 160,349	$ 26,958	$ 61,743	$ 244,201	$ 12,836	$ 6,775	$ 43	$ 541,149	$ 25,055	$ 29,852	$ 596,056	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: VILLA MESA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06136H

NPI: 1588770929

OSHPD Facility Number: 206361333

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)	$ 593,979	97%							
	Property Tax (line 40)	15,955	3%	$ 609,934						
005	Plant Operations and Maintenance			5,619	$ 5,619					
010	Housekeeping			4,351	40	$ 4,391				
060	Laundry and Linen			36,898	343	270	$ 37,511			
065	Dietary			83,321	775	610	0	$ 84,705		
155	Social Services			25,627	238	188	0	0	$ 26,052	
160	Activities			0	0	0	0	0	0	$ -
165	Administration			80,751	751	591	0	0	0	0
166	Medical Records			582	5	4	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			4,283	40	31	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			13,807	128	101	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,426	32	25	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
	ROUTINE SERVICES									
105	Skilled Nursing Care			348,529	3,240	2,551	37,511	84,705	26,052	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			2,741	25	20	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 609,934	100%	$ 609,934	$ 5,619	$ 4,391	$ 37,511	$ 84,705	$ 26,052	$ -

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: VILLA MESA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06136H

NPI: 1588770929

OSHPD Facility Number: 206361333

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 97% Of Total	Property Tax 3% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 593,979	97%								
	Property Tax (line 40)	15,955	3%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 82,093	$ 82,093					
166	Medical Records				592		$ 592				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	4,354	646	5	$ 5,005	$ 4,874	$ 131	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	***
080	Physical Therapy			0	14,036	4,242	31	18,308	17,829	479	***
081	Respiratory Therapy			0	0	110	1	111	108	3	***
082	Occupational Therapy			0	3,483	2,289	17	5,789	5,637	151	***
083	Speech Pathology			0	0	187	1	189	184	5	***
085	Pharmacy			0	0	3,298	24	3,322	3,235	87	***
090	Laboratory			0	0	504	4	507	494	13	***
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	244	2	246	239	6	
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	502,590	70,449	508	573,546	558,543	15,003	*
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	2,786	124	1	2,911	2,835	76	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 609,934	100%	$ -	$ 527,249	$ 82,093	$ 592	$ 609,934	$ 593,979	$ 15,955	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
VILLA MESA CARE CENTER	ZZT06136H	1588770929	206361333	JANUARY 1, 2009 THROUGH DECEMBER 31, 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. 57% of Total	DPH License Fees 2% of Total	Liability Insurance 17% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 8,924													
055	Interest-Other	33,218													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	738,860													
	Total Costs Allocable as Administration	781,002	57%												
167	DPH Licensing Fees	28,413	2%												
168	Liability Insurance	234,572	17%												
169	Quality Assurance Fees	321,068	24%												
174	Caregiver Training	0	0%												
	Total	1,365,055	100%						$ 1,365,055						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 27,089	$ 1,934	$ 1,329	$ 4,354	$ 34,706	10,746	$ 6,148	$ 224	$ 1,847	$ 2,528	$ -	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy			203,219	6,235	4,284	14,036	227,775	70,528	40,352	1,468	12,120	16,589	0	***
081	Respiratory Therapy			5,901	0	0	0	5,901	1,827	1,045	38	314	430	0	***
082	Occupational Therapy			116,850	1,547	1,063	3,483	122,943	38,068	21,780	792	6,542	8,954	0	***
083	Speech Pathology			10,065	0	0	0	10,065	3,117	1,783	65	536	733	0	***
085	Pharmacy			177,123	0	0	0	177,123	54,844	31,379	1,142	9,425	12,900	0	***
090	Laboratory			27,055	0	0	0	27,055	8,377	4,793	174	1,440	1,970	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			13,096	0	0	0	13,096	4,055	2,320	84	697	954	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			2,148,800	598,175	533,623	502,590	3,783,188	1,171,428	670,220	24,383	201,299	275,526	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			1,790	1,238	850	2,786	6,665	2,064	1,181	43	355	485	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 1,365,055		$ 2,730,988	$ 609,130	$ 541,149	$ 527,249	$ 4,408,516	$ 1,365,055						
	Total Administrative Costs							$ 1,365,055		$ 781,002	$ 28,413	$ 234,572	$ 321,068	$ -	
	Unit Cost Multiplier							0.30964047							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 73,208	$ 54,907	$ 82,093	$ 210,208							
	TOTAL FACILITY COSTS							$ 5,983,779							

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
VILLA MESA CARE CENTER	ZZT06136H	1588770929	206361333	JANUARY 1, 2009 THROUGH DECEMBER 31, 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 7, 21)	(Adjs 7, 21)	(Adjs 7, 21)	(Adj 8)	(Adj 9)					
	GENERAL SERVICES										
005	Plant Operations and Maintenance	164									
010	Housekeeping	127	127								
060	Laundry and Linen	1,077	1,077	1,077							
065	Dietary	2,432	2,432	2,432							
155	Social Services	748	748	748							
160	Activities										
165	Administration	2,357	2,357	2,357							
166	Medical Records	17	17	17							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	125	125	125						34,706	34,706
077	Specialized Support Surfaces									0	0
080	Physical Therapy	403	403	403						227,775	227,775
081	Respiratory Therapy									5,901	5,901
082	Occupational Therapy	100	100	100						122,943	122,943
083	Speech Pathology									10,065	10,065
085	Pharmacy									177,123	177,123
090	Laboratory									27,055	27,055
095	Home Health Services									0	0
100	Other Ancillary Services									13,096	13,096
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,173	10,173	10,173	164,460	98,676	2,156,407	2,156,407	2,156,407	3,783,188	3,783,188
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	80	80	80						6,665	6,665
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	17,803	17,639	17,512	164,460	98,676	2,156,407	2,156,407	2,156,407	4,408,516	4,408,516
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 37,952	$ 54,327			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.017599646	0.025193296			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 93,281	$ 178,348	$ 87,839	$ 284,265	$ 11,574	$ -	$ 57,094	$ 36,469	$ 36,739
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		5.28833834	10.18430899	0.53410581	2.88079653	0.00536705	0.00000000	0.02647645	0.00827241	0.00833365
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 160,349	$ 26,958	$ 61,743	$ 244,201	$ 12,836	$ 6,775	$ 43	$ 25,055	$ 29,852
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.09059471	1.53937332	0.37543157	2.47477687	0.00595259	0.00314180	0.00001994	0.00568328	0.00677137
	TOTAL CAPITAL COSTS - SCH. 5	$ 609,934	$ 5,619	$ 4,391	$ 37,511	$ 84,705	$ 26,052	$ -	$ -	$ 82,093	$ 592
	UNIT COST MULTIPLIER (CAPITAL COSTS)	34.26018087	0.31853675	0.25077074	0.22808804	0.85841862	0.01208142	0.00000000	0.00000000	0.01862148	0.00013431

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: VILLA MESA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06136H

NPI: 1588770929

OSHPD Facility Number: 206361333

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	$ 46,185	$ 0	$ 46,185	(Sch 3)
005	.20-.39	Fringe Benefits	6200	47,096	0	47,096	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	160,349	0	160,349	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 253,630	$ 0	$ 253,630	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 147,774	$ 0	$ 147,774	(Sch 3)
010	.20-.39	Fringe Benefits	6300	29,902	0	29,902	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	25,803	0	25,803	(Sch 4)
010		Housekeeping - Total	6300	$ 203,479	$ 0	$ 203,479	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	4,639	0	4,639	(Sch 5)
025		Depreciation: Equipment	7140	61,701	0	61,701	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	1,919	0	1,919	(Sch 5)
035		Leases and Rentals	7200	427,659	98,061	525,720	(Sch 5)
040		Property Taxes	7300	15,955	0	15,955	(Sch 5)
045		Property Insurance	7400	8,924	0	8,924	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest-Other	7600	33,218	0	33,218	(Sch 6)
057		Subtotal 005 - 055		$ 1,011,124	$ 98,061	$ 1,109,185	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 57,717	$ 0	$ 57,717	(Sch 3)
060	.20-.39	Fringe Benefits	6400	13,458	0	13,458	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	50,295	0	50,295	(Sch 4)
060		Laundry and Linen - Total	6400	$ 121,470	$ 0	$ 121,470	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 196,468	$ 0	$ 196,468	(Sch 3)
065	.20-.39	Fringe Benefits	6500	50,168	0	50,168	(Sch 3)
065	.79	Agency Staff	6500	10,731	(10,731)	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	207,835	10,514	218,349	(Sch 4)
065		Dietary - Total	6500	$ 465,202	$ (217)	$ 464,985	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services (Note 1)					
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	27,089	0	27,089	
075		Patient Supplies - Total	8100	$ 27,089	$ 0	$ 27,089	(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 MESA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06136H

NPI: 1588770929

OSHPD Facility Number: 206361333

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	203,219	0	203,219	
080		Physical Therapy - Total	8200	$ 203,219	$ 0	$ 203,219	(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	5,901	0	5,901	
081		Respiratory Therapy - Total	8220	$ 5,901	$ 0	$ 5,901	(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	116,850	0	116,850	
082		Occupational Therapy - Total	8250	$ 116,850	$ 0	$ 116,850	(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	10,065	0	10,065	
083		Speech Pathology - Total	8280	$ 10,065	$ 0	$ 10,065	(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	155,523	21,600	177,123	
085		Pharmacy - Total	8300	$ 155,523	$ 21,600	$ 177,123	(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	27,055	0	27,055	
090		Laboratory - Total	8400	$ 27,055	$ 0	$ 27,055	(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	13,096	0	13,096	
100		Other Ancillary Services - Total	8900	$ 13,096	$ 0	$ 13,096	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: VILLA MESA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06136H

NPI: 1588770929

OSHPD Facility Number: 206361333

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		$ 558,798	$ 21,600	$ 580,398	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,654,296	$ 0	$ 1,654,296	(Sch 2)
105	.20-.39	Fringe Benefits	6110	402,225	0	402,225	(Sch 2)
105	.49	Agency Staff	6110	33,600	(33,600)	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	192,665	(92,779)	99,886	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 2,282,786	$ (126,379)	$ 2,156,407	
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 MESA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06136H

NPI: 1588770929

OSHPD Facility Number: 206361333

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	1,790	0	1,790	
140		Beauty and Barber - Total	8900	$ 1,790	$ 0	$ 1,790	(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**		$ 2,284,576	$ (126,379)	$ 2,158,197	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 31,294	$ 0	$ 31,294	(Sch 2)
155	.20-.39	Fringe Benefits	6600	6,658	0	6,658	(Sch 2)
155	.49	Agency Staff	6600	2,959	(2,959)	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,926	2,959	4,885	(Sch 4)
155		Social Services - Total	6600	$ 42,837	$ 0	$ 42,837	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: VILLA MESA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06136H

NPI: 1588770929

OSHPD Facility Number: 206361333

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	$ 44,280	$ 0	$ 44,280	(Sch 2)
160	.20-.39	Fringe Benefits	6700	10,047	0	10,047	(Sch 2)
160	.49	Agency Staff	6700	484	(484)	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,291	484	6,775	(Sch 4)
160		Activities - Total	6700	$ 61,102	$ 0	$ 61,102	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 177,309	$ 0	$ 177,309	(Sch 6)
165	.20-.39	Fringe Benefits	6900	123,247	0	123,247	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	474,628	(36,324)	438,304	(Sch 6)
165		Administration - Total	6900	$ 775,184	$ (36,324)	$ 738,860	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 30,309	$ 0	$ 30,309	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	6,167	0	6,167	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	7,712	(7,712)	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	23,650	6,021	29,671	(Sch 4)
166		Medical Records - Total	6900	$ 67,838	$ (1,691)	$ 66,147	
167		DPH Licensing Fees	6900	$ 28,413	$ 0	$ 28,413	(Sch 6)
168		Liability Insurance	6900	$ 202,815	$ 31,757	$ 234,572	(Sch 6)
169		Quality Assurance Fees	6900	$ 321,068	$ 0	$ 321,068	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 46,889	$ 0	$ 46,889	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,205	0	10,205	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	43	0	43	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 57,137	$ 0	$ 57,137	
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		$ 1,556,394	$ (6,258)	$ 1,550,136	
200		**Total**		**$ 5,997,564**	**$ (13,193)**	**$ 5,984,371**	

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: VILLA MESA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06136H

NPI: 1588770929

OSHPD Facility Number: 206361333

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		$ 46,185	$	$ 46,185
005	2	Fringe Benefits		47,096		47,096
005	3	Agency Staff				0
005	4	Other - Nonlabor		160,349		160,349
005	5	Plant Operations and Maintenance - Total		$ 253,630	$ 0	$ 253,630
010		Housekeeping				
010	1	Salaries and Wages		$ 147,774	$	$ 147,774
010	2	Fringe Benefits		29,902		29,902
010	3	Agency Staff				0
010	4	Other - Nonlabor		25,803		25,803
010	5	Housekeeping - Total		$ 203,479	$ 0	$ 203,479
015	4	Depreciation: Buildings and Improvements		$	$	$ 0
020	4	Depreciation: Leasehold Improvements		4,639		4,639
025	4	Depreciation: Equipment		61,701		61,701
030	4	Depreciation and Amortization - Other		1,919		1,919
035	4	Leases and Rentals		427,659		427,659
040	4	Property Taxes		15,955		15,955
045	4	Property Insurance		8,924		8,924
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other		33,218		33,218
		Subtotal 005 - 055		1,011,124	0	1,011,124
060		Laundry and Linen				
060	1	Salaries and Wages		$ 57,717	$	$ 57,717
060	2	Fringe Benefits		13,458		13,458
060	3	Agency Staff				0
060	4	Other - Nonlabor		50,295		50,295
060	5	Laundry and Linen - Total		$ 121,470	$ 0	$ 121,470
065		Dietary				
065	1	Salaries and Wages		$ 196,468	$	$ 196,468
065	2	Fringe Benefits		50,168		50,168
065	3	Agency Staff		10,731		10,731
065	4	Other - Nonlabor		207,835		207,835
065	5	Dietary - Total		$ 465,202	$ 0	$ 465,202
070	4	Provision for Bad Debts		$	$	$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		$	$	$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		27,089		27,089
075	5	Patient Supplies - Total		$ 27,089	$ 0	$ 27,089
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 MESA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06136H

NPI: 1588770929

OSHPD Facility Number: 206361333

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	1	203,219	(203,219)	0
080	4	Other - Nonlabor	1	0	203,219	203,219
080	5	Physical Therapy - Total		$ 203,219	$ 0	$ 203,219
081		Respiratory Therapy				
081	1	Salaries and Wages		$	$	$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff	2	5,901	(5,901)	0
081	4	Other - Nonlabor	2	0	5,901	5,901
081	5	Respiratory Therapy - Total		$ 5,901	$ 0	$ 5,901
082		Occupational Therapy				
082	1	Salaries and Wages		$	$	$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff	3	116,850	(116,850)	0
082	4	Other - Nonlabor	3	0	116,850	116,850
082	5	Occupational Therapy - Total		$ 116,850	$ 0	$ 116,850
083		Speech Pathology				
083	1	Salaries and Wages		$	$	$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff	4	10,065	(10,065)	0
083	4	Other - Nonlabor	4	0	10,065	10,065
083	5	Speech Pathology - Total		$ 10,065	$ 0	$ 10,065
085		Pharmacy				
085	1	Salaries and Wages		$	$	$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff	5	155,523	(155,523)	0
085	4	Other - Nonlabor	5	0	155,523	155,523
085	5	Pharmacy - Total		$ 155,523	$ 0	$ 155,523
090		Laboratory				
090	1	Salaries and Wages		$	$	$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff	6	27,055	(27,055)	0
090	4	Other - Nonlabor	6	0	27,055	27,055
090	5	Laboratory - Total		$ 27,055	$ 0	$ 27,055
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		13,096		13,096
100	5	Other Ancillary Services - Total		$ 13,096	$ 0	$ 13,096

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: VILLA MESA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06136H

NPI: 1588770929

OSHPD Facility Number: 206361333

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**		$ 558,798	$ 0	$ 558,798
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		$ 1,654,296	$	$ 1,654,296
105	2	Fringe Benefits		402,225		402,225
105	3	Agency Staff		33,600		33,600
105	4	Other - Nonlabor		192,665		192,665
105	5	Skilled Nursing Care - Total		$ 2,282,786	$ 0	$ 2,282,786
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: VILLA MESA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06136H

NPI: 1588770929

OSHPD Facility Number: 206361333

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		1,790		1,790
140	5	Beauty and Barber - Total		$ 1,790	$ 0	$ 1,790
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**		$ 2,284,576	$ 0	$ 2,284,576
155		Social Services				
155	1	Salaries and Wages		$ 31,294	$	$ 31,294
155	2	Fringe Benefits		6,658		6,658
155	3	Agency Staff		2,959		2,959
155	4	Other - Nonlabor		1,926		1,926
155	5	Social Services - Total		$ 42,837	$ 0	$ 42,837
160		Activities				
160	1	Salaries and Wages		$ 44,280	$	$ 44,280
160	2	Fringe Benefits		10,047		10,047
160	3	Agency Staff		484		484
160	4	Other - Nonlabor		6,291		6,291
160	5	Activities - Total		$ 61,102	$ 0	$ 61,102

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: VILLA MESA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06136H

NPI: 1588770929

OSHPD Facility Number: 206361333

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		$ 177,309	$	$ 177,309
165	2	Fringe Benefits		123,247		123,247
165	3	Agency Staff				0
165	4	Other - Nonlabor		474,628		474,628
165	5	Administration - Total		$ 775,184	$ 0	$ 775,184
166		Medical Records				
166	1	Medical Records - Salaries and Wages		$ 30,309	$	$ 30,309
166	2	Medical Records - Fringe Benefits		6,167		6,167
166	3	Medical Records - Agency Staff		7,712		7,712
166	4	Medical Records - Other - Nonlabor		23,650		23,650
166	5	Medical Records - Total		$ 67,838	$ 0	$ 67,838
167	4	DPH Licensing Fees ***		$ 28,413	$	$ 28,413
168	4	Liability Insurance ***		$ 202,815	$	$ 202,815
169	4	Quality Assurance Fees ***		$ 321,068	$	$ 321,068
170		Inservice Education - Nursing				
170	1	Salaries and Wages		$ 46,889	$	$ 46,889
170	2	Fringe Benefits		10,205		10,205
170	3	Agency Staff				0
170	4	Other - Nonlabor		43		43
170	5	Inservice Education - Nursing - Total		$ 57,137	$ 0	$ 57,137
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		$ 1,556,394	$ 0	$ 1,556,394
200		**Total**		**$ 5,997,564**	**$ $ -**	**$ 5,997,564**

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:
VILLA MESA CARE CENTER	ZZT06136H	1588770929	206361333	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 10	AUDIT ADJ 11 - 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18 - 20	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	98,061	98,061						
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	(10,731)		(10,731)					
065	4	Dietary - Other - Nonlabor	10,514	(217)	10,731					
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:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
VILLA MESA CARE CENTER	ZZT06136H	1588770929	206361333	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 10	AUDIT ADJ 11 - 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18 - 20	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	21,600			21,600				
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 - Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute - Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute - Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute - Pediatric 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	(33,600)			(21,600)	(12,000)			
105	4	Skilled Nursing Care - Other - Nonlabor	(92,779)	(92,779)						
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:
VILLA MESA CARE CENTER	ZZT06136H	1588770929	206361333	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 10	AUDIT ADJ 11 - 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18 - 20	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	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	(2,959)		(2,959)					
155	4	Social Services - Other - Nonlabor	2,959		2,959					
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	(484)		(484)					
160	4	Activities - Other - Nonlabor	484		484					
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(36,324)	(3,374)			12,000	(31,757)	(13,193)	
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	(7,712)		(7,712)					
166	4	Medical Records - Other - Nonlabor	6,021	(1,691)	7,712					
167	4	DPH Licensing Fees	0							
168	4	Liability Insurance	31,757					31,757		
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:
VILLA MESA CARE CENTER	ZZT06136H	1588770929	206361333	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Page 1)		AUDIT ADJ 10	AUDIT ADJ 11 - 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18 - 20	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	($13,193)	0	0	0	0	0	0	(13,193)	0
			(To Sch 8)								

Provider Name	Fiscal Period	Provider Number	Adjustments
VILLA MESA CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT06136H	23

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	080	3	8A-1	080	3	Physical Therapy - Agency Staff	$203,219	($203,219)	$0
	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor	0	203,219	203,219
2	10.5	081	3	8A-1	081	3	Respiratory Therapy - Agency Staff	$5,901	($5,901)	$0
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	0	5,901	5,901
3	10.5	082	3	8A-1	082	3	Occupational Therapy - Agency Staff	$116,850	($116,850)	$0
	10.5	082	4	8A-1	082	4	Occupational Therapy - Other - Nonlabor	0	116,850	116,850
4	10.5	083	3	8A-1	083	3	Speech Pathology - Agency Staff	$10,065	($10,065)	$0
	10.5	083	4	8A-1	083	4	Speech Pathology - Other - Nonlabor	0	10,065	10,065
5	10.5	085	3	8A-1	085	3	Pharmacy - Agency Staff	$155,523	($155,523)	$0
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	0	155,523	155,523 *
6	10.5	090	3	8A-1	090	3	Laboratory - Agency Staff	$27,055	($27,055)	$0
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	0	27,055	27,055
							To reconcile provider's reported costs on page 10.5 to provider's reported costs on page 10.1 column 14. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
7	10.7	075	1,2,3	7	075		Patient Supplies (Square Feet)	0	125	125
	10.7	080	1,2,3	7	080		Physical Therapy	0	403	403
	10.7	082	1,2,3	7	082		Occupational Therapy	0	100	100
	10.7	105	1,2,3	7	105		Skilled Nursing Care	0	10,421	10,421 *
	10.7	175	1,2,3	7	N/A		Total Statistics - Square Feet	0	11,049	11,049 *

-Continued on next page-

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
VILLA MESA CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT06136H	23

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
-Continued from previous page-							MEMORANDUM ADJUSTMENTS			
8	10.7	105	4	7	105		Skilled Nursing Care (Pounds of Laundry)	0	164,460	164,460
	10.7	175	4	7	N/A		Total Statistics - Pounds of Laundry	0	164,460	164,460
9	10.7	105	5	7	105		Skilled Nursing Care (Meals Served)	0	98,676	98,676
	10.7	175	5	7	N/A		Total Statistics - Meals Served	0	98,676	98,676

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

Provider Name	Fiscal Period	Provider Number	Adjustments
VILLA MESA CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT06136H	23

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			
10	10.5	035	4	8A-2	035	4	Leases and Rentals	$427,659	$98,061	$525,720
	10.5	065	4	8A-2	065	4	Dietary - Other - Nonlabor	207,835	(217)	207,618 *
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	192,665	(92,779)	99,886
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	474,628	(3,374)	471,254 *
	10.5	166	4	8A-2	166	4	Medical Records - Other - Nonlabor	23,650	(1,691)	21,959 *
							To reclassify capital related costs for proper cost determination.			
							42 CFR 413.5, 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300, 2304, 2306, 2307, and 2806			
							CMS Pub. 15-2, Section 2408			
							Welfare and Institutions Code Section 14126.023(d)			
11	10.5	065	3	8A-2	065	3	Dietary - Agency Staff	$10,731	($10,731)	$0
	10.5	065	4	8A-2	065	4	Dietary - Other - Nonlabor *	207,618	10,731	218,349
12	10.5	155	3	8A-2	155	3	Social Services - Agency Staff	$2,959	($2,959)	$0
	10.5	155	4	8A-2	155	4	Social Services - Other - Nonlabor	1,926	2,959	4,885
13	10.5	160	3	8A-2	160	3	Activities - Agency Staff	$484	($484)	$0
	10.5	160	4	8A-2	160	4	Activities - Other - Nonlabor	6,291	484	6,775
14	10.5	166	3	8A-2	166	3	Medical Records - Agency Staff	$7,712	($7,712)	$0
	10.5	166	4	8A-2	166	4	Medical Records - Other - Nonlabor *	21,959	7,712	29,671
							To reclassify consultant costs to the appropriate cost centers.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
							CCR, Title 22, Section 52000			
15	10.5	085	4	8A-2	085	4	Pharmacy - Other - Nonlabor *	$155,523	$21,600	$177,123
	10.5	105	3	8A-2	105	3	Skilled Nursing Care - Agency Staff	33,600	(21,600)	12,000 *
							To reclassify pharmacy consultant expense to the appropriate cost center.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2202.8, 2300, 2302.4, 2302.8, and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
VILLA MESA CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT06136H	23

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			
16	10.5	105	3	8A-2	105	3	Skilled Nursing Care - Agency Staff *	$12,000	($12,000)	$0
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor *	471,254	12,000	483,254 *
							To reclassify medical director fees to the appropriate cost center.			
							42 CFR 413.20, 413.24, and 483.75(i)(2)			
							CMS Pub. 15-1, Sections 2300 and 2304			
							CCR, Title 22, Section 52000(b)			
17	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor *	$483,254	($31,757)	$451,497 *
	10.5	168	4	8A-2	168	4	Administration - Liability Insurance	202,815	31,757	234,572
							To reclassify liability deductible 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
VILLA MESA CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT06136H	23

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 REPORTED COSTS				
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	$451,497		
18							To abate other income against Administration - Other - Nonlabor cost center for proper cost determination. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328			($3,868)	
19							To abate rebate and refunds against Administration - Other -Nonlabor cost center for proper cost determination. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328(c)			(7,500)	
20							To eliminate advertising costs not related to patient care. 42 CFR 413.9(b)(2) / CMS Pub. 15-1, Sections 2102.3 and 2136.2			(1,825) ($13,193)	$438,304

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
VILLA MESA CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT06136H	23

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				
21	10.7	005	1	7	005		Plant Operations and Maintenance (Square Feet)		0	164	164
	10.7	010	1,2	7	010		Housekeeping		0	127	127
	10.7	060	1,2,3	7	060		Laundry and Linen		0	1,077	1,077
	10.7	065	1,2,3	7	065		Dietary		0	2,432	2,432
	10.7	155	1,2,3	7	155		Social Services		0	748	748
	10.7	165	1,2,3	7	165		Administration		0	2,357	2,357
	10.7	166	1,2,3	7	166		Medical Records		0	17	17
	10.7	105	1,2,3	7	105		Skilled Nursing Care	*	10,421	(248)	10,173
	10.7	140	1,2,3	7	140		Beauty and Barber		0	80	80
	10.7	175	1	7	N/A		Total Statistics - Square Feet	*	11,049	6,754	17,803
	10.7	175	2	7	N/A		Total Statistics - Square Feet	*	11,049	6,590	17,639
	10.7	175	3	7	N/A		Total Statistics - Square Feet	*	11,049	6,463	17,512

To adjust the reported statistics to agree with the provider's filed 2009 Medicare Cost Report.
42 CFR 413.20 and 413.24
CMS Pub. 15-1, Sections 2300, 2304, 2306, and 2328

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
VILLA MESA CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT06136H	23

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 PATIENT DAYS			
22	11(2)	105	1	1	12		Total Patient Days of Service - Skilled Nursing Care To adjust patient days to include bed hold days. 42 CFR 413.24 CMS Pub. 15-1, Sections 2205.4 and 2304 CCR, Title 22, Sections 51535(a) and 51535(b)	32,892	444	33,336

Provider Name	Fiscal Period	Provider Number	Adjustments
VILLA MESA CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT06136H	23

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 OTHER MATTERS			
23	Not Reported			1	14		Overpayments 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	$0	$48,798	$48,798