

**REPORT  
ON THE  
RATE SETTING AUDIT**

**CUPERTINO HEALTHCARE AND WELLNESS CENTER  
CUPERTINO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1477875672**

**FISCAL PERIOD ENDED  
AUGUST 31, 2011**

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

**Section Chief: Louise Wong  
Audit Supervisor: Jesse Duran  
Auditor: Marilyn Clark**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 20, 2013

Stephen Renouf  
Assistant Controller  
Rockport Healthcare Services  
330 30<sup>th</sup> Street  
Oakland, CA 94609

CUPERTINO HEALTHCARE AND WELLNESS CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1477875672  
FISCAL PERIOD ENDED AUGUST 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs 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 Fee-For-Service Rates Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

Stephen Renouf  
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If you disagree with the decision of the Department, you may appeal by writing to:

John Melton, Chief  
Department of Health Care Services  
Office of Administrative Hearings and Appeals  
1029 J Street, Suite 200  
Sacramento, CA 95814  
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

**United States Postal Service (USPS)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
PO Box 997413  
Sacramento, CA 95899

**Courier (UPS, FedEx, etc.)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
1501 Capitol Avenue, Suite 71.5001  
Sacramento, CA 95814  
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
CUPERTINO HEALTHCARE AND WELLNESS CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:  
1477875672

OSHPD Facility No.:  
206430862

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	\$ 5,474,102	\$ 94.40
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,359,916	\$ 23.45
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,012,656	\$ 17.46
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,168,336	\$ 20.15
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 46,244	\$ 0.80
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 34,212	\$ 0.59
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 83,714	\$ 1.44
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 668,967	\$ 11.54
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,292,680	\$ 22.29
11	Cost of Routine Service/Audited Total Costs	\$ 11,541,944	\$ 11,140,828	\$ 192
12	Total Patient Days (Adj 8)	57,976	57,986	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 199.08	\$ 192.13	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 9)	50,853	49,339	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj )	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj )	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$ 0	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

**Provider Name:**  
CUPERTINO HEALTHCARE AND WELLNESS CENTER

**Fiscal Period:**  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

**Provider NPI:**  
1477875672

**OSHPD Facility No.:**  
206430862

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
<b>TRANSITIONAL INPATIENT CARE</b>				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
50	Total Patient Days (Adj )	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$ 0	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj )	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj )	\$ 0	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj )	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj )	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
CUPERTINO HEALTHCARE AND WELLNESS CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:  
1477875672

OSHPD Facility No.:  
206430862

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	\$ 146,516	\$ 146,516		
160	Activities	132,078		\$ 132,078	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	377,321	0	0	377,321
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	436,169	0	0	436,169
083	Speech Pathology	68,977	0	0	68,977
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	5,195,508	146,516	132,078	5,474,102 *
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 - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	134,731	0	0	134,731
	<b>TOTAL</b>	<b>\$ 6,491,300</b>	<b>\$ 146,516</b>	<b>\$ 132,078</b>	<b>\$ 6,491,300</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
CUPERTINO HEALTHCARE AND WELLNESS CENTER

Provider NPI:  
1477875672

OSHPD Facility Number:  
206430862

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

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	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 149,891	\$ 149,891										
010	Housekeeping	259,673	1,286	\$ 260,959									
060	Laundry and Linen	202,664	4,183	7,345	\$ 214,192								
065	Dietary	515,171	10,535	18,500	0	\$ 544,206							
155	Social Services	N/A	1,496	2,628	0	0	\$ 4,124						
160	Activities	N/A	1,863	3,271	0	0	0	\$ 5,134					
165	Administration	N/A	8,365	14,690	0	0	0	0		\$ 23,055	\$ 23,055		
166	Medical Records	182,018	0	0	0	0	0	0		182,018		\$ 182,018	
170	Inservice Education - Nursing	97,271	2,392	4,200	0	0	0	0	\$ 103,863				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,797	3,155	0	0	0	0	0	4,952	108	854	\$ 5,914
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,290	4,021	0	0	0	0	0	6,310	933	7,368	14,612
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		667	1,171	0	0	0	0	0	1,838	1,017	8,027	10,882
083	Speech Pathology		391	686	0	0	0	0	0	1,077	170	1,340	2,586
085	Pharmacy		1,034	1,815	0	0	0	0	0	2,849	246	1,942	5,036
090	Laboratory		108	190	0	0	0	0	0	298	19	153	471
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	92	723	814
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		112,403	197,387	214,192	544,206	4,124	5,134	103,863	1,181,309	20,080	158,527	1,359,916 *
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 - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		1,082	1,900	0	0	0	0	0	2,981	44	347	3,372
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	347	2,737	3,083
	<b>TOTAL</b>	<b>\$ 1,406,688</b>	<b>\$ 149,891</b>	<b>\$ 260,959</b>	<b>\$ 214,192</b>	<b>\$ 544,206</b>	<b>\$ 4,124</b>	<b>\$ 5,134</b>	<b>\$ 103,863</b>	<b>\$ 1,201,615</b>	<b>\$ 23,055</b>	<b>\$ 182,018</b>	<b>\$ 1,406,688</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
CUPERTINO HEALTHCARE AND WELLNESS CENTER

Provider NPI:  
1477875672

OSHPD Facility Number:  
206430862

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
	<b>GENERAL SERVICES</b>												
005	Plant Operations and Maintenance	\$ 293,062	\$ 293,062										
010	Housekeeping	50,105	2,514	\$ 52,619									
060	Laundry and Linen	37,547	8,178	1,481	\$ 47,206								
065	Dietary	403,401	20,597	3,730	0	\$ 427,729							
155	Social Services	900	2,926	530	0	0	\$ 4,356						
160	Activities	7,719	3,642	660	0	0	0	\$ 12,021					
165	Administration	N/A	16,356	2,962	0	0	0	0		\$ 19,318	\$ 19,318		
166	Medical Records	9,182	0	0	0	0	0	0		9,182		\$ 9,182	
170	Inservice Education - Nursing	911	4,676	847	0	0	0	0	\$ 6,434				
	<b>ANCILLARY SERVICES</b>												
075	Patient Supplies	22,682	3,513	636	0	0	0	0	0	26,831	91	43	\$ 26,965
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	4,477	811	0	0	0	0	0	5,287	782	372	6,441
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,304	236	0	0	0	0	0	1,540	852	405	2,797
083	Speech Pathology	0	764	138	0	0	0	0	0	902	142	68	1,112
085	Pharmacy	93,530	2,021	366	0	0	0	0	0	95,917	206	98	96,221
090	Laboratory	7,028	211	38	0	0	0	0	0	7,278	16	8	7,302
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	40,088	0	0	0	0	0	0	0	40,088	77	36	40,201
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>												
105	Skilled Nursing Care	230,521	219,767	39,801	47,206	427,729	4,356	12,021	6,434	987,834	16,825	7,997	1,012,656 *
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 - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
	<b>NONREIMBURSABLE</b>												
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	4,406	2,115	383	0	0	0	0	0	6,904	37	18	6,958
145	Other Nonreimbursable	17,097	0	0	0	0	0	0	0	17,097	290	138	17,526
	<b>TOTAL</b>	<b>\$ 1,218,179</b>	<b>\$ 293,062</b>	<b>\$ 52,619</b>	<b>\$ 47,206</b>	<b>\$ 427,729</b>	<b>\$ 4,356</b>	<b>\$ 12,021</b>	<b>\$ 6,434</b>	<b>\$ 1,189,679</b>	<b>\$ 19,318</b>	<b>\$ 9,182</b>	<b>\$ 1,218,179</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
CUPERTINO HEALTHCARE AND WELLNESS CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:  
1477875672

OSHPD Facility Number:  
206430862

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)	\$ 1,238,752	96%							
	Property Tax (line 40)	49,031	4%	\$ 1,287,783						
005	Plant Operations and Maintenance			5,654	\$ 5,654					
010	Housekeeping			11,001	49	\$ 11,049				
060	Laundry and Linen			35,777	158	311	\$ 36,246			
065	Dietary			90,112	397	783	0	\$ 91,293		
155	Social Services			12,800	56	111	0	0	\$ 12,967	
160	Activities			15,935	70	139	0	0	0	\$ 16,144
165	Administration			71,555	316	622	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			20,459	90	178	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			15,370	68	134	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			19,585	86	170	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,706	25	50	0	0	0	0
083	Speech Pathology			3,341	15	29	0	0	0	0
085	Pharmacy			8,842	39	77	0	0	0	0
090	Laboratory			925	4	8	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			961,468	4,240	8,357	36,246	91,293	12,967	16,144
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 - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			9,253	41	80	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,287,783</b>	<b>100%</b>	<b>\$ 1,287,783</b>	<b>\$ 5,654</b>	<b>\$ 11,049</b>	<b>\$ 36,246</b>	<b>\$ 91,293</b>	<b>\$ 12,967</b>	<b>\$ 16,144</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
CUPERTINO HEALTHCARE AND WELLNESS CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:  
1477875672

OSHPD Facility Number:  
206430862

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 96% Of Total	Property Tax 4% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 1,238,752	96%							
	Property Tax (line 40)	49,031	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 72,492	\$ 72,492				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 20,727						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	15,571	340	0	\$ 15,911	\$ 15,305	\$ 606
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	19,842	2,934	0	22,776	21,909	867
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	5,781	3,197	0	8,978	8,636	342
083	Speech Pathology			0	3,385	534	0	3,919	3,770	149
085	Pharmacy			0	8,957	773	0	9,731	9,360	370
090	Laboratory			0	937	61	0	999	961	38
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	288	0	288	277	11
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			20,727	1,151,443	63,137	0	1,214,580	1,168,336	46,244 *
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 - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	9,374	138	0	9,512	9,150	362
145	Other Nonreimbursable			0	0	1,090	0	1,090	1,048	41
	<b>TOTAL</b>	\$ 1,287,783	100%	\$ 20,727	\$ 1,215,291	\$ 72,492	\$ -	\$ 1,287,783	\$ 1,238,752	\$ 49,031

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
CUPERTINO HEALTHCARE AND WELLNESS CENTER

Provider NPI:  
1477875672

OSHPD Facility Number:  
206430862

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

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. 62% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 24,154												
055	Interest - Other	28,191												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,431,884												
	Total Costs Allocable as Administration	1,484,229	62%											
167	CDPH Licensing Fees	39,282	2%											
168	Professional Liability Insurance	96,119	4%											
169	Quality Assurance Fees	768,095	32%											
174	Caregiver Training	0	0%											
	Total	2,387,725	100%						\$ 2,387,725					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 4,952	\$ 26,831	\$ 15,571	\$ 47,355	11,197	\$ 6,960	\$ 184	\$ 451	\$ 3,602	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			377,321	6,310	5,287	19,842	408,760	96,655	60,081	1,590	3,891	31,092	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			436,169	1,838	1,540	5,781	445,329	105,301	65,456	1,732	4,239	33,874	0
083	Speech Pathology			68,977	1,077	902	3,385	74,341	17,578	10,927	289	708	5,655	0
085	Pharmacy			0	2,849	95,917	8,957	107,723	25,472	15,834	419	1,025	8,194	0
090	Laboratory			0	298	7,278	937	8,513	2,013	1,251	33	81	648	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	40,088	0	40,088	9,479	5,892	156	382	3,049	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			5,474,102	1,181,309	987,834	1,151,443	8,794,688	2,079,574	1,292,680	34,212	83,714	668,967	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 - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,981	6,904	9,374	19,259	4,554	2,831	75	183	1,465	0
145	Other Nonreimbursable			134,731	0	17,097	0	151,828	35,901	22,316	591	1,445	11,549	0
	<b>SUBTOTAL</b>	\$ 2,387,725		\$ 6,491,300	\$ 1,201,615	\$ 1,189,679	\$ 1,215,291	\$ 10,097,884	\$ 2,387,725					
	Total Administrative Costs							\$ 2,387,725		\$ 1,484,229	\$ 39,282	\$ 96,119	\$ 768,095	\$ -
	Unit Cost Multiplier							0.23645795						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 205,073	\$ 28,500	\$ 72,492	\$ 306,066							
	<b>TOTAL FACILITY COSTS</b>							\$ 12,791,675						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
CUPERTINO HEALTHCARE AND WELLNESS CENTER

Provider NPI:  
1477875672

OSHPD Facility Number:  
206430862

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	110									
010	Housekeeping	214	214								
060	Laundry and Linen	696	696	696							
065	Dietary	1,753	1,753	1,753							
155	Social Services	249	249	249							
160	Activities	310	310	310							
165	Administration	1,392	1,392	1,392							
166	Medical Records										
170	Inservice Education - Nursing	398	398	398							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	299	299	299						47,355	47,355
077	Specialized Support Surfaces									0	0
080	Physical Therapy	381	381	381						408,760	408,760
081	Respiratory Therapy									0	0
082	Occupational Therapy	111	111	111						445,329	445,329
083	Speech Pathology	65	65	65						74,341	74,341
085	Pharmacy	172	172	172						107,723	107,723
090	Laboratory	18	18	18						8,513	8,513
095	Home Health Services									0	0
100	Other Ancillary Services									40,088	40,088
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	18,704	18,704	18,704	573,580	172,074	5,426,029	5,426,029	5,426,029	8,794,688	8,794,688
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 - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	180	180	180						19,259	19,259
145	Other Nonreimbursable									151,828	151,828
	<b>TOTAL STATISTICS</b>	25,052	24,942	24,728	573,580	172,074	5,426,029	5,426,029	5,426,029	10,097,884	10,097,884
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						\$ 146,516 0.027002436	\$ 132,078 0.024341558			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		\$ 149,891 6.00958223	\$ 260,959 10.55318063	\$ 214,192 0.37342948	\$ 544,206 3.16262494	\$ 4,124 0.00076006	\$ 5,134 0.00094626	\$ 103,863 0.01914162	\$ 23,055 0.00228319	\$ 182,018 0.01802536
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		\$ 293,062 11.74973940	\$ 52,619 2.12792964	\$ 47,206 0.08230039	\$ 427,729 2.48572448	\$ 4,356 0.00080271	\$ 12,021 0.00221545	\$ 6,434 0.00118582	\$ 19,318 0.00191305	\$ 9,182 0.00090930
	<b>TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	\$ 1,287,783 51.40439885	\$ 5,654 0.22670531	\$ 11,049 0.44682369	\$ 36,246 0.06319300	\$ 91,293 0.53054272	\$ 12,967 0.00238985	\$ 16,144 0.00297532	\$ 20,727 0.00381992	\$ 72,492 0.00717898	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CUPERTINO HEALTHCARE AND WELLNESS CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:  
1477875672

OSHPD Facility Number:  
206430862

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 120,443	\$ 0	\$ 120,443	(Sch 3)
005	.20-.39	Fringe Benefits	6200	29,448	0	29,448	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	444,331	(151,269)	293,062	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 594,222	\$ (151,269)	\$ 442,953	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 208,203	\$ 0	\$ 208,203	(Sch 3)
010	.20-.39	Fringe Benefits	6300	51,470	0	51,470	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	50,105	0	50,105	(Sch 4)
010		Housekeeping - Total	6300	\$ 309,778	\$ 0	\$ 309,778	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	1,201	0	1,201	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	1,237,551	0	1,237,551	(Sch 5)
040		Property Taxes	7300	49,031	0	49,031	(Sch 5)
045		Property Insurance	7400	24,154	0	24,154	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 28,191	\$ 0	\$ 28,191	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 2,244,128	\$ (151,269)	\$ 2,092,859	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 152,344	\$ 0	\$ 152,344	(Sch 3)
060	.20-.39	Fringe Benefits	6400	50,320	0	50,320	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	37,547	0	37,547	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 240,211	\$ 0	\$ 240,211	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 408,320	\$ 0	\$ 408,320	(Sch 3)
065	.20-.39	Fringe Benefits	6500	106,851	0	106,851	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	403,401	0	403,401	(Sch 4)
065		Dietary - Total	6500	\$ 918,572	\$ 0	\$ 918,572	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</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	22,682	0	22,682	(Sch 4)
075		Patient Supplies - Total	8100	\$ 22,682	\$ 0	\$ 22,682	
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:  
CUPERTINO HEALTHCARE AND WELLNESS CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:  
1477875672

OSHPD Facility Number:  
206430862

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	377,321	0	377,321	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 377,321	\$ 0	\$ 377,321	
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	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
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	436,169	0	436,169	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 436,169	\$ 0	\$ 436,169	
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	68,977	0	68,977	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 68,977	\$ 0	\$ 68,977	
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	93,530	0	93,530	(Sch 4)
085		Pharmacy - Total	8300	\$ 93,530	\$ 0	\$ 93,530	
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	7,028	0	7,028	(Sch 4)
090		Laboratory - Total	8400	\$ 7,028	\$ 0	\$ 7,028	
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	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
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	40,088	0	40,088	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 40,088	\$ 0	\$ 40,088	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CUPERTINO HEALTHCARE AND WELLNESS CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:  
1477875672

OSHPD Facility Number:  
206430862

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 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	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 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	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,045,795	\$ 0	\$ 1,045,795	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 4,080,067	0	\$ 4,080,067	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,115,441	0	1,115,441	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	491,806	(261,285)	230,521	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,687,314	\$ (261,285)	\$ 5,426,029	
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 - Pediatric					
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	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CUPERTINO HEALTHCARE AND WELLNESS CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:  
1477875672

OSHPD Facility Number:  
206430862

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 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	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	4,406	0	4,406 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,406	\$ 0	\$ 4,406
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 117,759	\$ 117,759 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	16,972	16,972 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	17,097	17,097 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 151,828	\$ 151,828
146		<b>Subtotal 105 - 145</b>		\$ 5,691,720	\$ (109,457)	\$ 5,582,263
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 119,576	\$ 0	\$ 119,576 (Sch 2)
155	.20-.39	Fringe Benefits	6600	26,940	0	26,940 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	900	0	900 (Sch 4)
155		Social Services - Total	6600	\$ 147,416	\$ 0	\$ 147,416

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CUPERTINO HEALTHCARE AND WELLNESS CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:  
1477875672

OSHPD Facility Number:  
206430862

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 106,496	\$ 0	\$ 106,496	(Sch 2)
160	.20-.39	Fringe Benefits	6700	25,582	0	25,582	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,719	0	7,719	(Sch 4)
160		Activities - Total	6700	\$ 139,797	\$ 0	\$ 139,797	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 320,588	\$ 0	\$ 320,588	(Sch 6)
165	.20-.39	Fringe Benefits	6900	113,272	(16,972)	96,300	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	956,335	58,661	1,014,996	(Sch 6)
165		Administration - Total	6900	\$ 1,390,195	\$ 41,689	\$ 1,431,884	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 140,338	\$ 0	\$ 140,338	(Sch 3)
166	.20-.39	Fringe Benefits	6900	41,680	0	41,680	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	9,182	0	9,182	(Sch 4)
166		Medical Records - Total	6900	\$ 191,200	\$ 0	\$ 191,200	
167		CDPH Licensing Fees	6900	\$ 39,282	\$ 0	\$ 39,282	(Sch 6)
168		Professional Liability Insurance	6900	\$ 96,119	\$ 0	\$ 96,119	(Sch 6)
169		Quality Assurance Fees	6900	\$ 768,095	\$ 0	\$ 768,095	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 76,945	\$ 0	\$ 76,945	(Sch 3)
170	.20-.39	Fringe Benefits	6800	20,326	0	20,326	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	911	0	911	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 98,182	\$ 0	\$ 98,182	
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>		\$ 2,870,286	\$ 41,689	\$ 2,911,975	
200		<b>Total</b>		\$ 13,010,712	\$ (219,037)	\$ 12,791,675	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 689,516	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period	Provider NPI	Adjustments	
CUPERTINO HEALTHCARE AND WELLNESS CENTER							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011	1477875672	9	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>MEMORANDUM ADJUSTMENT</u>										
1	N/A			8	210	N/A	Group Health Insurance Expense To include Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$689,516	\$689,516

Provider Name							Fiscal Period	Provider NPI		Adjustments
CUPERTINO HEALTHCARE AND WELLNESS CENTER							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011	1477875672		9
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><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
2	10.5	145	1	8A-1	145	1	Other Nonreimbursable - Salaries and Wages	\$0	\$117,759	\$117,759
	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other - Nonlabor	0	17,097	17,097
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	320,588	(117,759)	202,829 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	956,335	(17,097)	939,238 *
	To reclassify marketing expenses to a nonreimbursable cost center. 42 CFR 413.5, 413.9, and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304, and 2328									
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$939,238	\$412,554	\$1,351,792 *
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	444,331	(151,269)	293,062
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	491,806	(261,285)	230,521
	To reclassify management consulting expenses to the proper cost center for proper cost determination with AB 1629 reimbursement methodology. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2103, 2135, 2300, 2304, and 2404.2(F) CCR, Title 22, Section 52000									
4	10.5	145	2	8A-1	145	2	Other Nonreimbursable - Fringe Benefits	\$0	\$16,972	\$16,972
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	113,272	(16,972)	96,300
	To reclassify employee benefits allocated for marketing to a nonreimbursable cost center. 42 CFR 413.5, 413.9, and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304, and 2328									

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
CUPERTINO HEALTHCARE AND WELLNESS CENTER							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011	1477875672		9	
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><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
5	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	\$202,829	\$117,759	\$320,588
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	1,351,792	17,097	1,368,889 *
							To reverse the provider's elimination of marketing expenses. 42 CFR 413.20, 413.24, and 413.9 CMS Pub. 15-1, Sections 2136.2, 2304, and 2328				
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,368,889	(\$334,390)	\$1,034,499 *
							To eliminate legal and consulting fees not related to patient care. 42 CFR 413.9(c)(3), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.1, 2102.3, 2103, 2134, 2300, 2304, and 2404.2F				
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,034,499	(\$19,503)	\$1,014,996
							To adjust home office costs to agree with the filed CORE Healthcare Center Home Office Cost Report for fiscal period ended August 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				

Provider Name							Fiscal Period		Provider NPI		Adjustments
CUPERTINO HEALTHCARE AND WELLNESS CENTER							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011		1477875672		9
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><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>											
8	11(2)	105	1	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	57,976	10	57,986	
9	4.1	5	2	1	15	N/A	Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: September 1, 2010 through August 31, 2011 Payment Period: September 1, 2010 through March 10, 2013 Report Date: March 28, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	50,853	(1,514)	49,339	