

**REPORT
ON THE
RATE SETTING AUDIT**

**NAPA VALLEY CARE CENTER
NAPA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1225336456**

**FISCAL PERIOD
JUNE 7, 2011 THROUGH DECEMBER 31, 2011**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Kate Vvedenskaya**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 28, 2013

Ellen Subia
Director of Accounting and Reimbursement
Plum Healthcare Group, LLC
100 E San Marcos Boulevard, Suite 200
San Marcos, CA 92069

NAPA VALLEY CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1225336456
FISCAL PERIOD JUNE 7, 2011 THROUGH DECEMBER 31, 2011

We have reviewed the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code.

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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.

«cc_Name»
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If you disagree with the decision of the Department, you may appeal by writing to:

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—San Diego at (619) 688-3200.

Original Signed by

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
NAPA VALLEY CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1225336456

OSHPD Facility No.:
206282278

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	\$ 2,497,605	\$ 98.78
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 637,435	\$ 25.21
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 588,325	\$ 23.27
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 206,426	\$ 8.16
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 33,393	\$ 1.32
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,509	\$ 0.57
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 45,728	\$ 1.81
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 292,093	\$ 11.55
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,359,778	\$ 53.78
11	Cost of Routine Service/Audited Total Costs	\$ 5,733,267.00	\$ 5,675,292	\$ 224.46
12	Total Patient Days (Adj)	25,284	25,284	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 226.75	\$ 224.46	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 2)	17,296	28	
16	Medi-Cal Managed Care Days (Adj 3)		17,237	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
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:
NAPA VALLEY CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1225336456

OSHPD Facility No.:
206282278

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
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	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
NAPA VALLEY CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1225336456

OSHPD Facility No.:
206282278

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 75,740	\$ 75,740		
160	Activities	59,758		\$ 59,758	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	304,852	0	0	304,852
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	115,973	0	0	115,973
083	Speech Pathology	60,116	0	0	60,116
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
ROUTINE SERVICES					
105	Skilled Nursing Care	2,362,107	75,740	59,758	2,497,605 *
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 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,978,546	\$ 75,740	\$ 59,758	\$ 2,978,546

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
NAPA VALLEY CARE CENTER

NPI:
1225336456

OSHPD Facility Number:
206282278

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 63,804	\$ 63,804										
010	Housekeeping	150,376	864	\$ 151,240									
060	Laundry and Linen	37,851	1,937	4,655	\$ 44,443								
065	Dietary	283,389	8,245	19,811	0	\$ 311,445							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	5,028	12,083	0	0	0	0		\$ 17,111	\$ 17,111		
166	Medical Records	83,306	519	1,247	0	0	0	0		85,072		\$ 85,072	
170	Inservice Education - Nursing	48,265	0	0	0	0	0	0	\$ 48,265				
ANCILLARY SERVICES													
075	Patient Supplies		143	343	0	0	0	0	0	486	77	382	\$ 945
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	47	235	282
080	Physical Therapy		1,108	2,661	0	0	0	0	0	3,769	1,190	5,918	10,877
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		577	1,386	0	0	0	0	0	1,963	455	2,262	4,680
083	Speech Pathology		0	0	0	0	0	0	0	0	224	1,115	1,339
085	Pharmacy		448	1,076	0	0	0	0	0	1,523	657	3,266	5,446
090	Laboratory		0	0	0	0	0	0	0	0	55	274	329
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	12	61	74
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
ROUTINE SERVICES													
105	Skilled Nursing Care		43,417	104,329	44,443	311,445	0	0	48,265	551,899	14,323	71,212	637,435
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
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		573	1,377	0	0	0	0	0	1,950	34	171	2,155
145	Other Nonreimbursable		945	2,272	0	0	0	0	0	3,217	36	178	3,431
	TOTAL	\$ 666,991	\$ 63,804	\$ 151,240	\$ 44,443	\$ 311,445	\$ -	\$ -	\$ 48,265	\$ 564,808	\$ 17,111	\$ 85,072	\$ 666,991

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
NAPA VALLEY CARE CENTER

NPI:
1225336456

OSHPD Facility Number:
206282278

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 139,258	\$ 139,258										
010	Housekeeping	26,452	1,887	\$ 28,339									
060	Laundry and Linen	11,383	4,228	872	\$ 16,483								
065	Dietary	240,416	17,995	3,712	0	\$ 262,123							
155	Social Services	3,047	0	0	0	0	\$ 3,047						
160	Activities	6,764	0	0	0	0	0	\$ 6,764					
165	Administration	N/A	10,975	2,264	0	0	0	0	\$ 13,239	\$ 13,239			
166	Medical Records	2,863	1,133	234	0	0	0	0	4,230		\$ 4,230		
170	Inservice Education - Nursing	238	0	0	0	0	0	0	\$ 238				
ANCILLARY SERVICES													
075	Patient Supplies	19,182	312	64	0	0	0	0	0	19,558	59	19	\$ 19,636
077	Specialized Support Surfaces	12,660	0	0	0	0	0	0	0	12,660	36	12	12,708
080	Physical Therapy	3,334	2,417	499	0	0	0	0	0	6,250	921	294	7,465
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	259	1,259	260	0	0	0	0	0	1,778	352	112	2,242
083	Speech Pathology	46	0	0	0	0	0	0	0	46	173	55	275
085	Pharmacy	171,726	977	202	0	0	0	0	0	172,905	508	162	173,575
090	Laboratory	14,764	0	0	0	0	0	0	0	14,764	43	14	14,820
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	3,305	0	0	0	0	0	0	0	3,305	10	3	3,318
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
ROUTINE SERVICES													
105	Skilled Nursing Care	170,737	94,762	19,549	16,483	262,123	3,047	6,764	238	573,703	11,082	3,540	588,325 *
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 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	3,407	1,251	258	0	0	0	0	0	4,916	27	8	4,951
145	Other Nonreimbursable	0	2,064	426	0	0	0	0	0	2,489	28	9	2,526
	TOTAL	\$ 829,841	\$ 139,258	\$ 28,339	\$ 16,483	\$ 262,123	\$ 3,047	\$ 6,764	\$ 238	\$ 812,373	\$ 13,239	\$ 4,230	\$ 829,841

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
NAPA VALLEY CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1225336456

OSHPD Facility Number:
206282278

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
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 223,074	86%							
	Property Tax (line 40)	36,086	14%	\$ 259,160						
005	Plant Operations and Maintenance			7,504	\$ 7,504					
010	Housekeeping			3,409	102	\$ 3,511				
060	Laundry and Linen			7,641	228	108	\$ 7,977			
065	Dietary			32,519	970	460	0	\$ 33,948		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			19,832	591	280	0	0	0	0
166	Medical Records			2,047	61	29	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			563	17	8	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,368	130	62	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,275	68	32	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			1,766	53	25	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 Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			171,246	5,106	2,422	7,977	33,948	0	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 - 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
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,260	67	32	0	0	0	0
145	Other Nonreimbursable			3,729	111	53	0	0	0	0
	TOTAL	\$ 259,160	100%	\$ 259,160	\$ 7,504	\$ 3,511	\$ 7,977	\$ 33,948	\$ -	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
NAPA VALLEY CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1225336456

OSHPD Facility Number:
206282278

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 86% Of Total	Property Tax 14% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 223,074	86%							
	Property Tax (line 40)	36,086	14%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 20,704	\$ 20,704				
166	Medical Records				2,137		\$ 2,137			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	588	93	10	\$ 691	\$ 594	\$ 96
077	Specialized Support Surfaces			0	0	57	6	63	54	9
080	Physical Therapy			0	4,560	1,440	149	6,149	5,293	856
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,376	550	57	2,983	2,567	415
083	Speech Pathology			0	0	271	28	299	258	42
085	Pharmacy			0	1,843	795	82	2,720	2,341	379
090	Laboratory			0	0	67	7	73	63	10
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	15	2	16	14	2
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
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	220,699	17,331	1,789	239,819	206,426	33,393 *
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 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,360	42	4	2,405	2,071	335
145	Other Nonreimbursable			0	3,893	43	4	3,941	3,392	549
	TOTAL	\$ 259,160	100%	\$ -	\$ 236,319	\$ 20,704	\$ 2,137	\$ 259,160	\$ 223,074	\$ 36,086

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
NAPA VALLEY CARE CENTER

NPI:
1225336456

OSHPD Facility Number:
206282278

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 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. 79% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 17% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 13,454												
055	Interest - Other	324,800												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,286,178												
	Total Costs Allocable as Administration	1,624,432	79%											
167	CDPH Licensing Fees	17,333	1%											
168	Professional Liability Insurance	54,628	3%											
169	Quality Assurance Fees	348,943	17%											
174	Caregiver Training	0	0%											
	Total	2,045,336	100%						\$ 2,045,336					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 486	\$ 19,558	\$ 588	\$ 20,632	9,190	\$ 7,298	\$ 78	\$ 245	\$ 1,568	\$ -
077	Specialized Support Surfaces			0	0	12,660	0	12,660	5,639	4,478	48	151	962	0
080	Physical Therapy			304,852	3,769	6,250	4,560	319,431	142,277	112,998	1,206	3,800	24,273	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			115,973	1,963	1,778	2,376	122,090	54,380	43,189	461	1,452	9,277	0
083	Speech Pathology			60,116	0	46	0	60,162	26,797	21,282	227	716	4,572	0
085	Pharmacy			0	1,523	172,905	1,843	176,271	78,513	62,356	665	2,097	13,395	0
090	Laboratory			0	0	14,764	0	14,764	6,576	5,223	56	176	1,122	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	3,305	0	3,305	1,472	1,169	12	39	251	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
ROUTINE SERVICES														
105	Skilled Nursing Care			2,497,605	551,899	573,703	220,699	3,843,906	1,712,108	1,359,778	14,509	45,728	292,093	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
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,950	4,916	2,360	9,225	4,109	3,263	35	110	701	0
145	Other Nonreimbursable			0	3,217	2,489	3,893	9,599	4,276	3,396	36	114	729	0
	SUBTOTAL	\$ 2,045,336		\$ 2,978,546	\$ 564,808	\$ 812,373	\$ 236,319	\$ 4,592,046	\$ 2,045,336					
	Total Administrative Costs							\$ 2,045,336		\$ 1,624,432	\$ 17,333	\$ 54,628	\$ 348,943	\$ -
	Unit Cost Multiplier							0.44540847						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 102,183	\$ 17,468	\$ 22,841	\$ 142,492							
	TOTAL FACILITY COSTS							\$ 6,779,874						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
NAPA VALLEY CARE CENTER

NPI:
1225336456

OSHPD Facility Number:
206282278

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	986									
010	Housekeeping	448	448								
060	Laundry and Linen	1,004	1,004	1,004							
065	Dietary	4,273	4,273	4,273							
155	Social Services										
160	Activities										
165	Administration	2,606	2,606	2,606							
166	Medical Records	269	269	269							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	74	74	74						20,632	20,632
077	Specialized Support Surfaces									12,660	12,660
080	Physical Therapy	574	574	574						319,431	319,431
081	Respiratory Therapy									0	0
082	Occupational Therapy	299	299	299						122,090	122,090
083	Speech Pathology									60,162	60,162
085	Pharmacy	232	232	232						176,271	176,271
090	Laboratory									14,764	14,764
095	Home Health Services									0	0
100	Other Ancillary Services									3,305	3,305
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	22,502	22,502	22,502	151,704	75,852	2,532,844	2,532,844	2,532,844	3,843,906	3,843,906
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
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	297	297	297						9,225	9,225
145	Other Nonreimbursable	490	490	490						9,599	9,599
	TOTAL STATISTICS	34,054	33,068	32,620	151,704	75,852	2,532,844	2,532,844	2,532,844	4,592,046	4,592,046
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 75,740 0.029903144	\$ 59,758 0.023593241			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 63,804 1.92947865	\$ 151,240 4.63643183	\$ 44,443 0.29295980	\$ 311,445 4.10595812	\$ - 0.00000000	\$ - 0.00000000	\$ 48,265 0.01905565	\$ 17,111 0.00372617	\$ 85,072 0.01852600
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 139,258 4.21126164	\$ 28,339 0.86875062	\$ 16,483 0.10865457	\$ 262,123 3.45571498	\$ 3,047 0.00120300	\$ 6,764 0.00267052	\$ 238 0.00009397	\$ 13,239 0.00288292	\$ 4,230 0.00092105
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 259,160 7.61026605	\$ 7,504 0.22691794	\$ 3,511 0.10763515	\$ 7,977 0.05258001	\$ 33,948 0.44755856	\$ - 0.00000000	\$ - 0.00000000	\$ - 0.00000000	\$ 20,704 0.00450871	\$ 2,137 0.00046540

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NAPA VALLEY CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1225336456

OSHPD Facility Number:
206282278

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	\$ 48,664	\$ 0	\$ 48,664	(Sch 3)
005	.20-.39	Fringe Benefits	6200	15,140	0	15,140	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	139,258	0	139,258	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 203,062	\$ 0	\$ 203,062	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 111,735	\$ 0	\$ 111,735	(Sch 3)
010	.20-.39	Fringe Benefits	6300	38,641	0	38,641	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	26,452	0	26,452	(Sch 4)
010		Housekeeping - Total	6300	\$ 176,828	\$ 0	\$ 176,828	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 165,569	\$ 0	\$ 165,569	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	17,211	0	17,211	(Sch 5)
025		Depreciation: Equipment	7140	35,522	0	35,522	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	4,772	0	4,772	(Sch 5)
040		Property Taxes	7300	36,086	0	36,086	(Sch 5)
045		Property Insurance	7400	13,454	0	13,454	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 324,800	\$ 0	\$ 324,800	(Sch 6)
057		Subtotal 005 - 055		\$ 977,304	\$ 0	\$ 977,304	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 28,598	\$ 0	\$ 28,598	(Sch 3)
060	.20-.39	Fringe Benefits	6400	9,253	0	9,253	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,383	0	11,383	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 49,234	\$ 0	\$ 49,234	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 213,524	\$ 0	\$ 213,524	(Sch 3)
065	.20-.39	Fringe Benefits	6500	69,865	0	69,865	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	240,416	0	240,416	(Sch 4)
065		Dietary - Total	6500	\$ 523,805	\$ 0	\$ 523,805	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	19,182	0	19,182	(Sch 4)
075		Patient Supplies - Total	8100	\$ 19,182	\$ 0	\$ 19,182	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150	12,660	0	12,660	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 12,660	\$ 0	\$ 12,660	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NAPA VALLEY CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1225336456

OSHPD Facility Number:
206282278

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	\$ 177,490	\$ 0	\$ 177,490	(Sch 2)
080	.20-.39	Fringe Benefits	8200	54,258	0	54,258	(Sch 2)
080	.79	Agency Staff	8200	73,104	0	73,104	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	3,334	0	3,334	(Sch 4)
080		Physical Therapy - Total	8200	\$ 308,186	\$ 0	\$ 308,186	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 82,544	\$ 0	\$ 82,544	(Sch 2)
082	.20-.39	Fringe Benefits	8250	23,125	0	23,125	(Sch 2)
082	.79	Agency Staff	8250	10,304	0	10,304	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	259	0	259	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 116,232	\$ 0	\$ 116,232	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 45,330	\$ 0	\$ 45,330	(Sch 2)
083	.20-.39	Fringe Benefits	8280	13,923	0	13,923	(Sch 2)
083	.79	Agency Staff	8280	863	0	863	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	46	0	46	(Sch 4)
083		Speech Pathology - Total	8280	\$ 60,162	\$ 0	\$ 60,162	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	171,726	0	171,726	(Sch 4)
085		Pharmacy - Total	8300	\$ 171,726	\$ 0	\$ 171,726	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	14,764	0	14,764	(Sch 4)
090		Laboratory - Total	8400	\$ 14,764	\$ 0	\$ 14,764	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		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	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	3,305	0	3,305	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 3,305	\$ 0	\$ 3,305	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NAPA VALLEY CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1225336456

OSHPD Facility Number:
206282278

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	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		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	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 706,217	\$ 0	\$ 706,217	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,866,207	\$ 0	\$ 1,866,207	(Sch 2)
105	.20-.39	Fringe Benefits	6110	495,900	0	495,900	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	170,737	0	170,737	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,532,844	\$ 0	\$ 2,532,844	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		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	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		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	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		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	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		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	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NAPA VALLEY CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1225336456

OSHPD Facility Number:
206282278

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
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		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
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		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
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		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 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		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 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	3,407	0	3,407 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,407	\$ 0	\$ 3,407
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,536,251	\$ 0	\$ 2,536,251
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 57,489	\$ 0	\$ 57,489 (Sch 2)
155	.20-.39	Fringe Benefits	6600	18,251	0	18,251 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,047	0	3,047 (Sch 4)
155		Social Services - Total	6600	\$ 78,787	\$ 0	\$ 78,787

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
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Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
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OSHPD Facility Number:
206282278

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	\$ 45,475	\$ 0	\$ 45,475	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,283	0	14,283	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,764	0	6,764	(Sch 4)
160		Activities - Total	6700	\$ 66,522	\$ 0	\$ 66,522	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 367,773	\$ 0	\$ 367,773	(Sch 6)
165	.20-.39	Fringe Benefits	6900	77,259	0	77,259	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	841,146	0	841,146	(Sch 6)
165		Administration - Total	6900	\$ 1,286,178	\$ 0	\$ 1,286,178	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 63,825	\$ 0	\$ 63,825	(Sch 3)
166	.20-.39	Fringe Benefits	6900	19,481	0	19,481	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,863	0	2,863	(Sch 4)
166		Medical Records - Total	6900	\$ 86,169	\$ 0	\$ 86,169	
167		CDPH Licensing Fees	6900	\$ 17,333	\$ 0	\$ 17,333	(Sch 6)
168		Professional Liability Insurance	6900	\$ 54,628	\$ 0	\$ 54,628	(Sch 6)
169		Quality Assurance Fees	6900	\$ 348,943	\$ 0	\$ 348,943	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 37,358	\$ 0	\$ 37,358	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,907	0	10,907	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	238	0	238	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 48,503	\$ 0	\$ 48,503	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,987,063	\$ 0	\$ 1,987,063	
200		Total		\$ 6,779,874	\$ 0	\$ 6,779,874	

210	0.24	Total Facility Group Health Insurance (Adj 1) *	6900			\$ 249,330	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		NPI		Adjustments	
NAPA VALLEY CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011		1225336456		3	
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		Total Facility Group Health Insurance To reflect 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	\$249,330	\$249,330		

Provider Name							Fiscal Period	NPI	Adjustments	
NAPA VALLEY CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011	1225336456	3	
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
2	4.1	5	2	1	15	Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: June 7, 2011 through December 31, 2011 Payment Period: June 7, 2011 through April 15, 2013 Reports Dated: May 9, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	17,296	(17,268)	28	
3	N/A			1	16	Skilled Nursing Care—Medi-Cal Managed Care Days To reflect Medi-Cal Managed Care days as indicated in the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	17,237	17,237	