

**REPORT
ON THE
RATE SETTING AUDIT**

**SAN JOSE HEALTHCARE AND WELLNESS CENTER
SAN JOSE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1710219308**

**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: Pamela Yeung**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 16, 2013

Stephen Renouf
Assistant Controller
Rockport Healthcare Services
330 30th Street
Oakland, CA 94609

SAN JOSE HEALTHCARE AND WELLNESS CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1710219308
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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments 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:
SAN JOSE HEALTHCARE AND WELLNESS CENTER

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

Provider NPI:
1710219308

OSHPD Facility No.:
206430797

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	\$ 2,007,766	\$ 102.45
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 606,590	\$ 30.95
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 355,034	\$ 18.12
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 388,096	\$ 19.80
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 17,703	\$ 0.90
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,624	\$ 0.59
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 27,579	\$ 1.41
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 218,221	\$ 11.14
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 750,831	\$ 38.31
11	Cost of Routine Service/Audited Total Costs	\$ 4,510,023	\$ 4,383,445	\$ 223.68
12	Total Patient Days (Adj)	19,597	19,597	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 230.14	\$ 223.68	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj 6)	14,894	14,468	
16	Medi-Cal Managed Care Days (Adj)		0	
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:
SAN JOSE HEALTHCARE AND WELLNESS CENTER

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

Provider NPI:
1710219308

OSHPD Facility No.:
206430797

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:
SAN JOSE HEALTHCARE AND WELLNESS CENTER

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

Provider NPI:
1710219308

OSHPD Facility No.:
206430797

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	\$ 49,511	\$ 49,511		
160	Activities	90,126		\$ 90,126	
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	208,663	0	0	208,663
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	183,974	0	0	183,974
083	Speech Pathology	54,628	0	0	54,628
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	1,868,129	49,511	90,126	2,007,766 *
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	\$ 2,455,031	\$ 49,511	\$ 90,126	\$ 2,455,031

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR**

Provider Name:
SAN JOSE HEALTHCARE AND WELLNESS CENTER

Provider NPI:
1710219308

OSHPD Facility Number:
206430797

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
	GENERAL SERVICES												
005	Plant Operations and Maintenance	\$ 85,791	\$ 85,791										
010	Housekeeping	69,772	592	\$ 70,364									
060	Laundry and Linen	75,959	3,156	2,606	\$ 81,721								
065	Dietary	249,685	6,409	5,293	0	\$ 261,387							
155	Social Services	N/A	7,012	5,791	0	0	\$ 12,803						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	6,937	5,729	0	0	0	0		\$ 12,665	\$ 12,665		
166	Medical Records	53,226	291	240	0	0	0	0		53,757		\$ 53,757	
170	Inservice Education - Nursing	93,556	355	294	0	0	0	0	\$ 94,205				
	ANCILLARY SERVICES												
075	Patient Supplies		1,002	827	0	0	0	0	0	1,829	44	187	\$ 2,060
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		991	818	0	0	0	0	0	1,809	707	2,999	5,515
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,940	2,429	0	0	0	0	0	5,369	681	2,890	8,940
083	Speech Pathology		420	347	0	0	0	0	0	767	190	804	1,761
085	Pharmacy		291	240	0	0	0	0	0	531	325	1,381	2,237
090	Laboratory		0	0	0	0	0	0	0	0	19	80	98
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	34	146	180
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		55,104	45,510	81,721	261,387	12,803	0	94,205	550,730	10,651	45,209	606,590 *
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		291	240	0	0	0	0	0	531	14	61	607
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 627,989	\$ 85,791	\$ 70,364	\$ 81,721	\$ 261,387	\$ 12,803	\$ -	\$ 94,205	\$ 561,567	\$ 12,665	\$ 53,757	\$ 627,989

(To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SAN JOSE HEALTHCARE AND WELLNESS CENTER

Provider NPI:
1710219308

OSHPD Facility Number:
206430797

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 120,863	\$ 120,863										
010	Housekeeping	14,293	835	\$ 15,128									
060	Laundry and Linen	10,739	4,446	560	\$ 15,745								
065	Dietary	119,271	9,029	1,138	0	\$ 129,438							
155	Social Services	720	9,878	1,245	0	0	\$ 11,843						
160	Activities	4,410	0	0	0	0	0	\$ 4,410					
165	Administration	N/A	9,772	1,232	0	0	0	0		\$ 11,004	\$ 11,004		
166	Medical Records	5,262	410	52	0	0	0	0		5,723		\$ 5,723	
170	Inservice Education - Nursing	2,405	501	63	0	0	0	0	\$ 2,969				
ANCILLARY SERVICES													
075	Patient Supplies	4,900	1,411	178	0	0	0	0	0	6,489	38	20	\$ 6,547
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	1,396	176	0	0	0	0	0	1,572	614	319	2,505
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	4,143	522	0	0	0	0	0	4,665	592	308	5,564
083	Speech Pathology	0	592	75	0	0	0	0	0	666	165	86	917
085	Pharmacy	97,503	410	52	0	0	0	0	0	97,964	283	147	98,394
090	Laboratory	5,772	0	0	0	0	0	0	0	5,772	16	8	5,797
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	10,548	0	0	0	0	0	0	0	10,548	30	16	10,593
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	89,146	77,632	9,784	15,745	129,438	11,843	4,410	2,969	340,967	9,254	4,813	355,034
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	1,940	410	52	0	0	0	0	0	2,401	13	7	2,420
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 487,772	\$ 120,863	\$ 15,128	\$ 15,745	\$ 129,438	\$ 11,843	\$ 4,410	\$ 2,969	\$ 471,045	\$ 11,004	\$ 5,723	\$ 487,772

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SAN JOSE HEALTHCARE AND WELLNESS CENTER

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

Provider NPI:
1710219308

OSHPD Facility Number:
206430797

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)	\$ 423,292	96%							
	Property Tax (line 40)	19,308	4%	\$ 442,600						
005	Plant Operations and Maintenance			8,342	\$ 8,342					
010	Housekeeping			2,999	58	\$ 3,056				
060	Laundry and Linen			15,975	307	113	\$ 16,395			
065	Dietary			32,440	623	230	0	\$ 33,293		
155	Social Services			35,493	682	252	0	0	\$ 36,426	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			35,111	674	249	0	0	0	0
166	Medical Records			1,472	28	10	0	0	0	0
170	Inservice Education - Nursing			1,799	35	13	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			5,070	97	36	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,016	96	36	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			14,884	286	105	0	0	0	0
083	Speech Pathology			2,126	41	15	0	0	0	0
085	Pharmacy			1,472	28	10	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			278,929	5,358	1,977	16,395	33,293	36,426	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			1,472	28	10	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 442,600	100%	\$ 442,600	\$ 8,342	\$ 3,056	\$ 16,395	\$ 33,293	\$ 36,426	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SAN JOSE HEALTHCARE AND WELLNESS CENTER

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

Provider NPI:
1710219308

OSHPD Facility Number:
206430797

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
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 423,292	96%							
	Property Tax (line 40)	19,308	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 36,035	\$ 36,035				
166	Medical Records				1,511		\$ 1,511			
170	Inservice Education - Nursing			\$ 1,846						
	ANCILLARY SERVICES									
075	Patient Supplies			0	5,204	125	5	\$ 5,334	\$ 5,101	\$ 233
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	5,148	2,011	84	7,243	6,927	316
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	15,276	1,937	81	17,294	16,540	754
083	Speech Pathology			0	2,182	539	23	2,744	2,624	120
085	Pharmacy			0	1,511	926	39	2,475	2,367	108
090	Laboratory			0	0	53	2	56	53	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	98	4	102	97	4
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			1,846	374,224	30,305	1,271	405,799	388,096	17,703
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	1,511	41	2	1,554	1,486	68
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 442,600	100%	\$ 1,846	\$ 405,055	\$ 36,035	\$ 1,511	\$ 442,600	\$ 423,292	\$ 19,308

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SAN JOSE HEALTHCARE AND WELLNESS CENTER

Provider NPI:
1710219308

OSHPD Facility Number:
206430797

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. 74% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 22% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 8,241												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor) Total Costs Allocable as Administration	884,562 892,803	74%											
167	CDPH Licensing Fees	13,822	1%											
168	Professional Liability Insurance	32,794	3%											
169	Quality Assurance Fees	259,484	22%											
174	Caregiver Training	0	0%											
	Total	1,198,903	100%						\$ 1,198,903					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 1,829	\$ 6,489	\$ 5,204	\$ 13,522	4,165	\$ 3,101	\$ 48	\$ 114	\$ 901	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			208,663	1,809	1,572	5,148	217,192	66,893	49,814	771	1,830	14,478	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			183,974	5,369	4,665	15,276	209,283	64,457	48,000	743	1,763	13,951	0
083	Speech Pathology			54,628	767	666	2,182	58,244	17,938	13,358	207	491	3,882	0
085	Pharmacy			0	531	97,964	1,511	100,006	30,801	22,937	355	843	6,666	0
090	Laboratory			0	0	5,772	0	5,772	1,778	1,324	20	49	385	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	10,548	0	10,548	3,249	2,419	37	89	703	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			2,007,766	550,730	340,967	374,224	3,273,687	1,008,255	750,831	11,624	27,579	218,221	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	531	2,401	1,511	4,443	1,368	1,019	16	37	296	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,198,903		\$ 2,455,031	\$ 561,567	\$ 471,045	\$ 405,055	\$ 3,892,697	\$ 1,198,903					
	Total Administrative Costs							\$ 1,198,903		\$ 892,803	\$ 13,822	\$ 32,794	\$ 259,484	\$ -
	Unit Cost Multiplier							0.30798775						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 66,422	\$ 16,727	\$ 37,545	\$ 120,695							
	TOTAL FACILITY COSTS							\$ 5,212,295						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SAN JOSE HEALTHCARE AND WELLNESS CENTER

Provider NPI:
1710219308

OSHPD Facility Number:
206430797

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 Svcs (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	153									
010	Housekeeping	55	55								
060	Laundry and Linen	293	293	293							
065	Dietary	595	595	595							
155	Social Services	651	651	651							
160	Activities										
165	Administration	644	644	644							
166	Medical Records	27	27	27							
170	Inservice Education - Nursing	33	33	33							
	ANCILLARY SERVICES										
075	Patient Supplies	93	93	93						13,522	13,522
077	Specialized Support Surfaces									0	0
080	Physical Therapy	92	92	92						217,192	217,192
081	Respiratory Therapy									0	0
082	Occupational Therapy	273	273	273						209,283	209,283
083	Speech Pathology	39	39	39						58,244	58,244
085	Pharmacy	27	27	27						100,006	100,006
090	Laboratory									5,772	5,772
095	Home Health Services									0	0
100	Other Ancillary Services									10,548	10,548
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,116	5,116	5,116	192,600	57,780	1,957,275	1,957,275	1,957,275	3,273,687	3,273,687
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	27	27	27						4,443	4,443
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	8,118	7,965	7,910	192,600	57,780	1,957,275	1,957,275	1,957,275	3,892,697	3,892,697
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 49,511 0.025295883	\$ 90,126 0.046046672			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 85,791 10.77099812	\$ 70,364 8.89562641	\$ 81,721 0.42430592	\$ 261,387 4.52382557	\$ 12,803 0.00654122	\$ - 0.00000000	\$ 94,205 0.04813069	\$ 12,665 0.00325361	\$ 53,757 0.01380971
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 120,863 15.17426240	\$ 15,128 1.91246327	\$ 15,745 0.08175187	\$ 129,438 2.24018002	\$ 11,843 0.00605099	\$ 4,410 0.00225313	\$ 2,969 0.00151683	\$ 11,004 0.00282679	\$ 5,723 0.00147028
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 442,600 54.52081794	\$ 8,342 1.04729255	\$ 3,056 0.38637751	\$ 16,395 0.08512287	\$ 33,293 0.57620146	\$ 36,426 0.01861076	\$ - 0.00000000	\$ 1,846 0.00094340	\$ 36,035 0.00925700	\$ 1,511 0.00038810

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN JOSE HEALTHCARE AND WELLNESS CENTER

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

Provider NPI:
1710219308

OSHPD Facility Number:
206430797

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	\$ 65,847	\$ 0	\$ 65,847	(Sch 3)
005	.20-.39	Fringe Benefits	6200	19,944	0	19,944	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	186,173	(65,310)	120,863	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 271,964	\$ (65,310)	\$ 206,654	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 52,990	\$ 0	\$ 52,990	(Sch 3)
010	.20-.39	Fringe Benefits	6300	16,782	0	16,782	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	14,293	0	14,293	(Sch 4)
010		Housekeeping - Total	6300	\$ 84,065	\$ 0	\$ 84,065	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	493	0	493	(Sch 5)
025		Depreciation: Equipment	7140	576	0	576	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	422,223	0	422,223	(Sch 5)
040		Property Taxes	7300	19,308	0	19,308	(Sch 5)
045		Property Insurance	7400	8,241	0	8,241	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 9,907	\$ (9,907)	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 816,777	\$ (75,217)	\$ 741,560	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 57,952	\$ 0	\$ 57,952	(Sch 3)
060	.20-.39	Fringe Benefits	6400	18,007	0	18,007	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	10,739	0	10,739	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 86,698	\$ 0	\$ 86,698	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 191,071	\$ 0	\$ 191,071	(Sch 3)
065	.20-.39	Fringe Benefits	6500	58,614	0	58,614	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	119,271	0	119,271	(Sch 4)
065		Dietary - Total	6500	\$ 368,956	\$ 0	\$ 368,956	
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	4,900	0	4,900	(Sch 4)
075		Patient Supplies - Total	8100	\$ 4,900	\$ 0	\$ 4,900	
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		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN JOSE HEALTHCARE AND WELLNESS CENTER

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

Provider NPI:
1710219308

OSHPD Facility Number:
206430797

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	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	208,663	0	208,663	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 208,663	\$ 0	\$ 208,663	
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	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	183,974	0	183,974	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 183,974	\$ 0	\$ 183,974	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	54,628	0	54,628	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 54,628	\$ 0	\$ 54,628	
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	97,503	0	97,503	(Sch 4)
085		Pharmacy - Total	8300	\$ 97,503	\$ 0	\$ 97,503	
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	5,772	0	5,772	(Sch 4)
090		Laboratory - Total	8400	\$ 5,772	\$ 0	\$ 5,772	
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	10,548	0	10,548	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 10,548	\$ 0	\$ 10,548	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN JOSE HEALTHCARE AND WELLNESS CENTER

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

Provider NPI:
1710219308

OSHPD Facility Number:
206430797

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		\$ 565,988	\$ 0	\$ 565,988	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,482,222	\$ 0	\$ 1,482,222	(Sch 2)
105	.20-.39	Fringe Benefits	6110	385,907	0	385,907	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	201,957	(112,811)	89,146	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,070,086	\$ (112,811)	\$ 1,957,275	
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:
SAN JOSE HEALTHCARE AND WELLNESS CENTER

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

Provider NPI:
1710219308

OSHPD Facility Number:
206430797

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	1,940	0	1,940 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,940	\$ 0	\$ 1,940
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		\$ 2,072,026	\$ (112,811)	\$ 1,959,215
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 43,713	\$ 0	\$ 43,713 (Sch 2)
155	.20-.39	Fringe Benefits	6600	5,798	0	5,798 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	720	0	720 (Sch 4)
155		Social Services - Total	6600	\$ 50,231	\$ 0	\$ 50,231

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN JOSE HEALTHCARE AND WELLNESS CENTER

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

Provider NPI:
1710219308

OSHPD Facility Number:
206430797

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	\$ 69,754	\$ 0	\$ 69,754	(Sch 2)
160	.20-.39	Fringe Benefits	6700	20,372	0	20,372	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,410	0	4,410	(Sch 4)
160		Activities - Total	6700	\$ 94,536	\$ 0	\$ 94,536	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 269,621	\$ 0	\$ 269,621	(Sch 6)
165	.20-.39	Fringe Benefits	6900	88,511	0	88,511	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	469,368	57,062	526,430	(Sch 6)
165		Administration - Total	6900	\$ 827,500	\$ 57,062	\$ 884,562	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 43,070	\$ 0	\$ 43,070	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,156	0	10,156	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,262	0	5,262	(Sch 4)
166		Medical Records - Total	6900	\$ 58,488	\$ 0	\$ 58,488	
167		CDPH Licensing Fees	6900	\$ 13,822	\$ 0	\$ 13,822	(Sch 6)
168		Professional Liability Insurance	6900	\$ 32,794	\$ 0	\$ 32,794	(Sch 6)
169		Quality Assurance Fees	6900	\$ 259,484	\$ 0	\$ 259,484	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 71,043	\$ 0	\$ 71,043	(Sch 3)
170	.20-.39	Fringe Benefits	6800	22,513	0	22,513	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,405	0	2,405	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 95,961	\$ 0	\$ 95,961	
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		\$ 1,432,816	\$ 57,062	\$ 1,489,878	
200		Total		\$ 5,343,261	\$ (130,966)	\$ 5,212,295	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 276,569	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
SAN JOSE HEALTHCARE AND WELLNESS CENTER

Provider NPI:
1710219308

OSHPD Facility Number:
206430797

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

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			(\$130,966)	(113,738)	(9,907)	(7,321)	0	0	0	0
		Total	(To Sch 8)							

Provider Name							Fiscal Period	Provider NPI		Adjustments
SAN JOSE HEALTHCARE AND WELLNESS CENTER							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011	1710219308		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>MEMORANDUM ADJUSTMENTS</u>										
1	N/A			8	210	N/A	To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$276,569	\$276,569

Provider Name							Fiscal Period	Provider NPI		Adjustments
SAN JOSE HEALTHCARE AND WELLNESS CENTER							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011	1710219308		6
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>RECLASSIFICATION OF REPORTED COSTS</u>										
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$186,173	(\$65,310)	\$120,863
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	201,957	(112,811)	89,146
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	469,368	178,121	647,489 *
							To reclassify management consulting expense to the proper cost centers for proper cost determination with AB1629 reimbursement methodology. Title 22, CCR 52000 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2103, 2135, 2300, 2304, and 2404.2F			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SAN JOSE HEALTHCARE AND WELLNESS CENTER							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011	1710219308		6	
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.					
ADJUSTMENTS TO REPORTED COSTS											
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor 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	*	\$647,489	(\$113,738)	\$533,751 *
4	10.5	055	4	8A-1	055	4	Interest - Other To eliminate interest expense due to insufficient documentation. 42 CFR 413.2 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$9,907	(\$9,907)	\$0
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported 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	*	\$533,751	(\$7,321)	\$526,430

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN JOSE HEALTHCARE AND WELLNESS CENTER							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011			1710219308		6
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>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
6	4.1	5	2	1	15	N/A	Medi-Cal Patient Days			14,894	(426)	14,468
							To adjust reported Medi-Cal Nursing Facility days based on the followir					
							Fiscal Intermediary Payment Data					
							Service Period: September 1, 2010 through August 31, 201					
							Payment Period: September 1, 2010 through October 2, 2012					
							Report Date: November 6, 2012					
							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					