

**REPORT
ON THE
RATE SETTING AUDIT**

**WINE COUNTRY CARE CENTER
LODI, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1053311225**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Delia Valencia
Auditor: Laura Langston and Randy Kientz**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 30, 2013

Paul Gross, Administrator
Wine Country Care Center
321 West Turner Rd.
Lodi, CA 95240

WINE COUNTRY CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1053311225
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined 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 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, patient days, and use of share of cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$11,711, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

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

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

Chief
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—
Sacramento at (916) 650-6994.

Original Signed By

Robert G. Kvick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
WINE COUNTRY CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1053311225

OSHPD Facility No.:
206390894

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	\$ 2,213,615	\$ 76.38
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 687,384	\$ 23.72
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 664,163	\$ 22.92
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 11,999	\$ 0.41
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 11,820	\$ 0.41
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 22,410	\$ 0.77
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 54,488	\$ 1.88
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 220,524	\$ 7.61
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 320,789	\$ 11.07
11	Cost of Routine Service/Audited Total Costs	\$ 4,655,756.00	\$ 4,207,192	\$ 145.17
12	Total Patient Days (Adj 41)	28,981	28,982	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 160.65	\$ 145.17	
14	Overpayments (Adj 42,43,44)	\$ 0	\$ 11,711	
15	Medi-Cal Days (Adj 40)	19,204	17,590	
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:
WINE COUNTRY CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1053311225

OSHPD Facility No.:
206390894

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:
WINE COUNTRY CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1053311225

OSHPD Facility No.:
206390894

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	\$ 32,848	\$ 32,848		
160	Activities	108,617		\$ 108,617	
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	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,072,150	32,848	108,617	2,213,615 *
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	\$ 2,213,615	\$ 32,848	\$ 108,617	\$ 2,213,615

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WINE COUNTRY CARE CENTER

Provider NPI:
1053311225

OSHPD Facility Number:
206390894

Fiscal Period:
JANUARY 1, 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	\$ 37,194	\$ 37,194										
010	Housekeeping	168,541	218	\$ 168,759									
060	Laundry and Linen	67,103	401	1,828	\$ 69,332								
065	Dietary	314,836	7,008	31,983	0	\$ 353,826							
155	Social Services	N/A	223	1,016	0	0	\$ 1,238						
160	Activities	N/A	1,469	6,703	0	0	0	\$ 8,172					
165	Administration	N/A	1,591	7,262	0	0	0	0		\$ 8,853	\$ 8,853		
166	Medical Records	41,501	452	2,062	0	0	0	0		44,014		\$ 44,014	
170	Inservice Education - Nursing	71,412	223	1,016	0	0	0	0	\$ 72,650				
ANCILLARY SERVICES													
075	Patient Supplies		269	1,229	0	0	0	0	0	1,498	61	306	\$ 1,865
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		178	813	0	0	0	0	0	991	391	1,946	3,327
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		178	813	0	0	0	0	0	991	256	1,274	2,521
083	Speech Pathology		178	813	0	0	0	0	0	991	65	325	1,381
085	Pharmacy		160	731	0	0	0	0	0	891	199	989	2,080
090	Laboratory		0	0	0	0	0	0	0	0	41	206	247
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	62	309	371
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		24,407	111,396	69,332	353,826	1,238	8,172	72,650	641,021	7,764	38,599	687,384 *
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		240	1,097	0	0	0	0	0	1,337	12	61	1,411
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 700,587	\$ 37,194	\$ 168,759	\$ 69,332	\$ 353,826	\$ 1,238	\$ 8,172	\$ 72,650	\$ 647,720	\$ 8,853	\$ 44,014	\$ 700,587

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WINE COUNTRY CARE CENTER

Provider NPI:
1053311225

OSHPD Facility Number:
206390894

Fiscal Period:
JANUARY 1, 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	\$ 196,601	\$ 196,601										
010	Housekeeping	37,782	1,153	\$ 38,935									
060	Laundry and Linen	37,910	2,117	422	\$ 40,449								
065	Dietary	297,369	37,041	7,379	0	\$ 341,788							
155	Social Services	225	1,176	234	0	0	\$ 1,636						
160	Activities	1,926	7,763	1,547	0	0	0	\$ 11,236					
165	Administration	N/A	8,410	1,675	0	0	0	0		\$ 10,086	\$ 10,086		
166	Medical Records	16,338	2,388	476	0	0	0	0		19,201		\$ 19,201	
170	Inservice Education - Nursing	823	1,176	234	0	0	0	0	\$ 2,234				
ANCILLARY SERVICES													
075	Patient Supplies	24,446	1,423	284	0	0	0	0	0	26,153	70	133	\$ 26,356
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	174,964	941	187	0	0	0	0	0	176,092	446	849	177,387
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	113,784	941	187	0	0	0	0	0	114,912	292	556	115,760
083	Speech Pathology	27,350	941	187	0	0	0	0	0	28,478	74	142	28,695
085	Pharmacy	88,110	847	169	0	0	0	0	0	89,126	227	432	89,784
090	Laboratory	18,735	0	0	0	0	0	0	0	18,735	47	90	18,872
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	28,140	0	0	0	0	0	0	0	28,140	71	135	28,346
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	86,424	129,013	25,700	40,449	341,788	1,636	11,236	2,234	638,480	8,845	16,839	664,163 *
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	2,577	1,270	253	0	0	0	0	0	4,100	14	27	4,141
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,153,504	\$ 196,601	\$ 38,935	\$ 40,449	\$ 341,788	\$ 1,636	\$ 11,236	\$ 2,234	\$ 1,124,217	\$ 10,086	\$ 19,201	\$ 1,153,504

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINE COUNTRY CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1053311225

OSHPD Facility Number:
206390894

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)	\$ 12,491	50%							
	Property Tax (line 40)	12,304	50%	\$ 24,795						
005	Plant Operations and Maintenance			206	\$ 206					
010	Housekeeping			144	1	\$ 145				
060	Laundry and Linen			265	2	2	\$ 269			
065	Dietary			4,633	39	28	0	\$ 4,699		
155	Social Services			147	1	1	0	0	\$ 149	
160	Activities			971	8	6	0	0	0	\$ 985
165	Administration			1,052	9	6	0	0	0	0
166	Medical Records			299	3	2	0	0	0	0
170	Inservice Education - Nursing			147	1	1	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			178	1	1	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			118	1	1	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			118	1	1	0	0	0	0
083	Speech Pathology			118	1	1	0	0	0	0
085	Pharmacy			106	1	1	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			16,136	135	96	269	4,699	149	985
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			159	1	1	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 24,795	100%	\$ 24,795	\$ 206	\$ 145	\$ 269	\$ 4,699	\$ 149	\$ 985

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINE COUNTRY CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1053311225

OSHPD Facility Number:
206390894

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 50% Of Total	Property Tax 50% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 12,491	50%							
	Property Tax (line 40)	12,304	50%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 1,067	\$ 1,067				
166	Medical Records				303		\$ 303			
170	Inservice Education - Nursing			\$ 149						
	ANCILLARY SERVICES									
075	Patient Supplies			0	181	7	2	\$ 190	\$ 96	\$ 94
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	119	47	13	180	91	89
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	119	31	9	159	80	79
083	Speech Pathology			0	119	8	2	129	65	64
085	Pharmacy			0	107	24	7	138	70	69
090	Laboratory			0	0	5	1	6	3	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	7	2	10	5	5
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			149	22,618	936	266	23,819	11,999	11,820
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	161	1	0	163	82	81
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 24,795	100%	\$ 149	\$ 23,425	\$ 1,067	\$ 303	\$ 24,795	\$ 12,491	\$ 12,304

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WINE COUNTRY CARE CENTER

Provider NPI:
1053311225

OSHPD Facility Number:
206390894

Fiscal Period:
JANUARY 1, 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. 52% of Total	DPH Licensing Fees 4% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 36% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ -												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	365,794												
	Total Costs Allocable as Administration	365,794	52%											
167	CDPH Licensing Fees	25,554	4%											
168	Professional Liability Insurance	62,132	9%											
169	Quality Assurance Fees	251,463	36%											
174	Caregiver Training	0	0%											
	Total	704,943	100%						\$ 704,943					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 1,498	\$ 26,153	\$ 181	\$ 27,832	4,894	\$ 2,539	\$ 177	\$ 431	\$ 1,746	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	991	176,092	119	177,202	31,159	16,169	1,130	2,746	11,115	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	991	114,912	119	116,022	20,402	10,586	740	1,798	7,278	0
083	Speech Pathology			0	991	28,478	119	29,588	5,203	2,700	189	459	1,856	0
085	Pharmacy			0	891	89,126	107	90,125	15,848	8,223	574	1,397	5,653	0
090	Laboratory			0	0	18,735	0	18,735	3,294	1,709	119	290	1,175	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	28,140	0	28,140	4,948	2,568	179	436	1,765	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			2,213,615	641,021	638,480	22,618	3,515,733	618,211	320,789	22,410	54,488	220,524	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	1,337	4,100	161	5,599	985	511	36	87	351	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 704,943		\$ 2,213,615	\$ 647,720	\$ 1,124,217	\$ 23,425	\$ 4,008,977	\$ 704,943					
	Total Administrative Costs							\$ 704,943		\$ 365,794	\$ 25,554	\$ 62,132	\$ 251,463	\$ -
	Unit Cost Multiplier							0.17584114						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 52,867	\$ 29,287	\$ 1,370	\$ 83,524							
	TOTAL FACILITY COSTS							\$ 4,797,444						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
WINE COUNTRY CARE CENTER

Provider NPI:
1053311225

OSHPD Facility Number:
206390894

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	140									
010	Housekeeping	98	98								
060	Laundry and Linen	180	180	180							
065	Dietary	3,149	3,149	3,149							
155	Social Services	100	100	100							
160	Activities	660	660	660							
165	Administration	715	715	715							
166	Medical Records	203	203	203							
170	Inservice Education - Nursing	100	100	100							
	ANCILLARY SERVICES										
075	Patient Supplies	121	121	121						27,832	27,832
077	Specialized Support Surfaces									0	0
080	Physical Therapy	80	80	80						177,202	177,202
081	Respiratory Therapy									0	0
082	Occupational Therapy	80	80	80						116,022	116,022
083	Speech Pathology	80	80	80						29,588	29,588
085	Pharmacy	72	72	72						90,125	90,125
090	Laboratory									18,735	18,735
095	Home Health Services									0	0
100	Other Ancillary Services									28,140	28,140
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,968	10,968	10,968	144,250	86,550	2,158,574	2,158,574	2,158,574	3,515,733	3,515,733
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	108	108	108						5,599	5,599
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	16,854	16,714	16,616	144,250	86,550	2,158,574	2,158,574	2,158,574	4,008,977	4,008,977
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 32,848 0.015217454	\$ 108,617 0.050318868			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 37,194 2.22532009	\$ 168,759 10.15642040	\$ 69,332 0.48063579	\$ 353,826 4.08811208	\$ 1,238 0.00057361	\$ 8,172 0.00378581	\$ 72,650 0.03365656	\$ 8,853 0.00220828	\$ 44,014 0.01097899
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 196,601 11.76265406	\$ 38,935 2.34320776	\$ 40,449 0.28040939	\$ 341,788 3.94902783	\$ 1,636 0.00075772	\$ 11,236 0.00520523	\$ 2,234 0.00103475	\$ 10,086 0.00251578	\$ 19,201 0.00478962
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 24,795 1.47116412	\$ 206 0.01232278	\$ 145 0.00874950	\$ 269 0.00186206	\$ 4,699 0.05429292	\$ 149 0.00006913	\$ 985 0.00045626	\$ 149 0.00006913	\$ 1,067 0.00026614	\$ 303 0.00007556

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINE COUNTRY CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1053311225

OSHPD Facility Number:
206390894

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	\$ 30,163	\$ 0	\$ 30,163	(Sch 3)
005	.20-.39	Fringe Benefits	6200	7,620	(589)	7,031	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	199,923	(3,322)	196,601	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 237,706	\$ (3,911)	\$ 233,795	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 146,637	\$ 0	\$ 146,637	(Sch 3)
010	.20-.39	Fringe Benefits	6300	24,685	(2,781)	21,904	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	40,782	(3,000)	37,782	(Sch 4)
010		Housekeeping - Total	6300	\$ 212,104	\$ (5,781)	\$ 206,323	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140		0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	11,461	1,030	12,491	(Sch 5)
040		Property Taxes	7300	5,361	6,943	12,304	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 56,719	\$ (56,719)	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 523,351	\$ (58,438)	\$ 464,913	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 60,010	\$ 0	\$ 60,010	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,197	(1,104)	7,093	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	39,410	(1,500)	37,910	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 107,617	\$ (2,604)	\$ 105,013	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 274,393	\$ 0	\$ 274,393	(Sch 3)
065	.20-.39	Fringe Benefits	6500	45,684	(5,241)	40,443	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	298,343	(974)	297,369	(Sch 4)
065		Dietary - Total	6500	\$ 618,420	\$ (6,215)	\$ 612,205	
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	28,706	(4,260)	24,446	(Sch 4)
075		Patient Supplies - Total	8100	\$ 28,706	\$ (4,260)	\$ 24,446	
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:
WINE COUNTRY CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1053311225

OSHPD Facility Number:
206390894

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		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	174,964	0	174,964	(Sch 4)
080		Physical Therapy - Total	8200	\$ 174,964	\$ 0	\$ 174,964	
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		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	113,784	0	113,784	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 113,784	\$ 0	\$ 113,784	
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		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	27,350	0	27,350	(Sch 4)
083		Speech Pathology - Total	8280	\$ 27,350	\$ 0	\$ 27,350	
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	105,419	(17,309)	88,110	(Sch 4)
085		Pharmacy - Total	8300	\$ 105,419	\$ (17,309)	\$ 88,110	
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	18,735	0	18,735	(Sch 4)
090		Laboratory - Total	8400	\$ 18,735	\$ 0	\$ 18,735	
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	28,140	0	28,140	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 28,140	\$ 0	\$ 28,140	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINE COUNTRY CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1053311225

OSHPD Facility Number:
206390894

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		\$ 497,098	\$ (21,569)	\$ 475,529	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,778,237	\$ 0	\$ 1,778,237	(Sch 2)
105	.20-.39	Fringe Benefits	6110	326,710	(32,797)	293,913	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	124,248	(37,824)	86,424	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,229,195	\$ (70,621)	\$ 2,158,574	
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:
WINE COUNTRY CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1053311225

OSHPD Facility Number:
206390894

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	2,577	0	2,577 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,577	\$ 0	\$ 2,577
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		\$ 2,231,772	\$ (70,621)	\$ 2,161,151
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 24,463	\$ 0	\$ 24,463 (Sch 2)
155	.20-.39	Fringe Benefits	6600	8,917	(532)	8,385 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	225	0	225 (Sch 4)
155		Social Services - Total	6600	\$ 33,605	\$ (532)	\$ 33,073

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINE COUNTRY CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1053311225

OSHPD Facility Number:
206390894

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	\$ 96,863	\$ 0	\$ 96,863	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,581	(1,827)	11,754	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,076	(1,150)	1,926	(Sch 4)
160		Activities - Total	6700	\$ 113,520	\$ (2,977)	\$ 110,543	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 316,351	\$ (157,242)	\$ 159,109	(Sch 6)
165	.20-.39	Fringe Benefits	6900	143,032	(38,310)	104,722	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	263,457	(161,494)	101,963	(Sch 6)
165		Administration - Total	6900	\$ 722,840	\$ (357,046)	\$ 365,794	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 31,352	\$ 0	\$ 31,352	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,771	(622)	10,149	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	16,338	0	16,338	(Sch 4)
166		Medical Records - Total	6900	\$ 58,461	\$ (622)	\$ 57,839	
167		CDPH Licensing Fees	6900	\$ 25,554	\$ 0	\$ 25,554	(Sch 6)
168		Professional Liability Insurance	6900	\$ 62,829	\$ (697)	\$ 62,132	(Sch 6)
169		Quality Assurance Fees	6900	\$ 251,463	\$ 0	\$ 251,463	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 62,959	\$ 0	\$ 62,959	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,707	(1,254)	8,453	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	823	0	823	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 73,489	\$ (1,254)	\$ 72,235	
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		\$ 1,341,761	\$ (363,128)	\$ 978,633	
200		Total		\$ 5,320,019	\$ (522,575)	\$ 4,797,444	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 75,806	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
WINE COUNTRY CARE CENTER

Provider NPI:
1053311225

OSHPD Facility Number:
206390894

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6,7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$522,575)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>(48,898)</u>	<u>(2,557)</u>	<u>(6,000)</u>	<u>6,943</u>	<u>(56,719)</u>

Provider Name:
WINE COUNTRY CARE CENTER

Provider NPI:
1053311225

OSHPD Facility Number:
206390894

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.		AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14-17	AUDIT ADJ 18,19	AUDIT ADJ 20	AUDIT ADJ 21,22	AUDIT ADJ 23,24,25	AUDIT ADJ 26-31
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>(709)</u>	<u>(26,882)</u>	<u>(1,934)</u>	<u>(27,187)</u>	<u>(1,150)</u>	<u>(176,288)</u>	<u>(17,113)</u>	<u>(7,022)</u>	<u>(126,238)</u>

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINE COUNTRY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1053311225		44
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	NA			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purpose only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300 and 2304	\$0	\$75,806	\$75,806

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINE COUNTRY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1053311225		44	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$199,923	(\$765)	\$199,158 *	
	10.5	035	4	8A-1	035	4	Leases and Rentals	11,461	1,030	12,491	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	298,343	(265)	298,078 *	
							To reclassify lease expense from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$124,248	(\$1,890)	\$122,358 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	263,457	1,890	265,347 *	
							To reclassify software and toner expense for proper cost finding. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2302.4B, 2304, and 2306				
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$265,347	\$697	\$266,044 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	62,829	(697)	62,132	
							To reclassify all other insurance expense from the Professional Liability Insurance cost center to Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501, and 52507				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINE COUNTRY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1053311225		44
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										
5	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$7,620	(\$589)	\$7,031
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	24,685	(2,781)	21,904
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	8,197	(1,104)	7,093
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	45,684	(5,241)	40,443
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	326,710	(32,797)	293,913
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	8,917	(532)	8,385
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	13,581	(1,827)	11,754
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	143,032	(2,151)	140,881 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	10,771	(622)	10,149
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	9,707	(1,254)	8,453
							To adjust the reported workers' compensation expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	* \$199,158		
6							To eliminate Tokay Glass expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		(\$2,432)	
7							To eliminate late charges not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3		(125) (\$2,557)	\$196,601
8	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	\$40,782	(\$3,000)	\$37,782
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	39,410	(1,500)	37,910
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 122,358	(1,500)	120,858 *
							To eliminate duplicate Medline expense already accrued in 2010 and not applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306			

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINE COUNTRY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1053311225		44
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										
9	10.5	040	4	8A-1	040	4	Property Taxes To adjust the reported property tax expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$5,361	\$6,943	\$12,304
10	10.5	055	4	8A-1	055	4	Interest - Other To eliminate interest expense due to lack of documentation that the expense is necessary and related to patient care. 42 CFR 413.9(c)(3), 413.153, 413.20, and 413.24 CMS Pub. 15-1, Sections 202.2, 2102.3, 2300, and 2304 W&I Code 14124.2(b)	\$56,719	(\$56,719)	\$0
11	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor To eliminate dietary consultant late charges not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3	* \$298,078	(\$709)	\$297,369
12	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$28,706	(\$4,260)	\$24,446
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	105,419	(17,309)	88,110
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate duplicate Phamerica expense accrued in 2010 and not applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306	* 120,858	(5,313)	115,545 *
13	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To adjust pharmacy expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* \$115,545	(\$1,934)	\$113,611 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINE COUNTRY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1053311225		44
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										
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$113,611	
14							To eliminate American Express credit card expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		(\$6,732)	
15							To adjust nursing supplies expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(11,885)	
16							To eliminate interest expense due to insufficient documentation that the expense is necessary and related to patient care. 42 CFR 413.9(c)(3), 413.153,413.20, and 413.24 CMS Pub. 15-1, Sections 202.2, 2102.3, 2300, and 2304		(3,257)	
17							To eliminate duplicate Pharmerica supplies expense accrued in 2010 and not applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306		<u>(5,313)</u> (\$27,187)	\$86,424
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor		\$3,076	
18							To eliminate activity expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(\$940)	
19							To eliminate activity expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		<u>(210)</u> (\$1,150)	\$1,926
*Balance carried forward from prior/to subsequent adjustments										

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINE COUNTRY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1053311225		44
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										
20	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$316,351	(\$157,242)	\$159,109
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To adjust administrator compensation based on the DHCS survey. 42 CFR 413.102 CMS Pub. 15-1, Sections 332, 900-907, 1002, 2102.1, 2142, 2144-2146 CCR, Title 22, Sections 52000(a) and 52504	* 140,881	(19,046)	121,835 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* \$121,835		
21							To eliminate the cost of fringe benefits not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2144.3		(\$12,113)	
22							To eliminate IRA expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		(5,000) (\$17,113)	\$104,722
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$266,044		
23							To eliminate retainer fees not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2105, and 2126.4		(\$1,800)	
24							To eliminate automobile expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		(4,807)	
25							To adjust the reported expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(415) (\$7,022)	\$259,022 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINE COUNTRY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1053311225		44
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										
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$259,022	
26							To eliminate administration supply expense due to insufficient documentation and to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(\$14,460)
27							To eliminate vending machine expense due to insufficient documentation. 42 CFR 413.20, 413.24, 413.5, and 413.9 CMS Pub. 15-1, Sections 2300, 2302.5, 2304, and 2328 CMS Pub. 15-2, Section 3613			(5,928)
28							To eliminate license expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)			(1,036)
29							To eliminate insufficient funds fees not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105			(2,976)
30							To eliminate bank loans and fees due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 202.2, 2300, and 2304 W&I Code 14124.2(b)			(100,975)
31							To eliminate membership costs related to social, fraternal, or similar types of organizations. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Sections 2102.3 and 2138.3			(863)
										(\$126,238)
										\$132,784 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINE COUNTRY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1053311225		44
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											
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$132,784		
32							To adjust the liability insurance expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2162 CCR, Title 22, Sections 52000(b), 52501, and 52507			\$681	
33							To eliminate late fees not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105			(1,789)	
34							To eliminate legal fees associated with California Department of Public Health or California Department of Health Care Services citation and penalties. W&I Code 14126.023(a)(5)(B)(i)			(330)	
35							To eliminate legal expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2135.4(c), 2300, and 2304			(6,682)	
36							To eliminate legal expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105			(6,064)	
37							To eliminate accounting expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(9,855)	
38							To eliminate accounting expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(2,500)	
										(\$26,539)	\$106,245 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINE COUNTRY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1053311225		44	
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 COSTS</u>											
39	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate advertising costs not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2136, and 2136.2	*	\$106,245	(\$4,282)	\$101,963

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Provider Name							Fiscal Period	Provider NPI		Adjustments
WINE COUNTRY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1053311225		44
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>										
40	4.1	5	2	1	15	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through May 15, 2013 Report Date: May 23, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139	19,204	(1,614)	17,590	
41	4.1	5	6	1	12	Total Patient Days To adjust total patient days to agree with the provider's records. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	28,981	1	28,982	

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINE COUNTRY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1053311225		44
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 OTHER MATTERS										
	NA			1	14		Overpayments	\$0		
42							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$3,114	
43							To recover Medi-Cal overpayments for Share of Cost due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476		8,420	
44							W&I Code 14124.2(b) To recover Medi-Cal overpayments for the day of discharge. 42 CFR 433.139, 413.20, 413.24 and 431.07 CMS Pub. 15-1, Sections 2205.1 and 2409 CCR, Title 22, Section 51458.1		177	
									\$11,711	\$11,711