

**REPORT
ON THE
RATE SETTING AUDIT**

**WASHINGTON CARE AND REHABILITATION CENTER
SAN LEANDRO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1306893904**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Ken Phelan
Auditor: Bob Dailey**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 13, 2013

Mike Ekness
Director of Reimbursement, Western Region
Reimbursement Department
Sun Healthcare Group
101 Sun Avenue NE
Albuquerque, NM 87109

WASHINGTON CARE AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1306893904
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. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$761 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.

Mike Ekness
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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.

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:

WASHINGTON CARE AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1306893904

OSHPD Facility No.:

206010988

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	\$ 3,412,643	\$ 106.78
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 907,017	\$ 28.38
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 616,082	\$ 19.28
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 244,938	\$ 7.66
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 50,365	\$ 1.58
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,033	\$ 0.60
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 114,760	\$ 3.59
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 348,826	\$ 10.91
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 761,870	\$ 23.84
11	Cost of Routine Service/Audited Total Costs	\$ 6,491,249	\$ 6,475,536	\$ 202.61
12	Total Patient Days (Adj)	31,960	31,960	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 203.11	\$ 202.61	
14	Overpayments (Adj 4)	\$ 0	\$ (761)	
15	Medi-Cal Days (Adj 3)	21,731	21,749	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
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:

WASHINGTON CARE AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1306893904

OSHPD Facility No.:

206010988

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	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
WASHINGTON CARE AND REHABILITATION CENTER

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

Provider NPI:
1306893904

OSHPD Facility No.:
206010988

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 95,156	\$ 95,156		
160	Activities	91,719		\$ 91,719	
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	395,235	0	0	395,235
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	291,694	0	0	291,694
083	Speech Pathology	93,317	0	0	93,317
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	8,694	0	0	8,694
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	3,225,768	95,156	91,719	3,412,643
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	\$ 4,201,583	\$ 95,156	\$ 91,719	\$ 4,201,583

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WASHINGTON CARE AND REHABILITATION CENTER

Provider NPI:
1306893904

OSHPD Facility Number:
206010988

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 48,988	\$ 48,988										
010	Housekeeping	195,219	177	\$ 195,396									
060	Laundry and Linen	99,410	1,631	6,528	\$ 107,569								
065	Dietary	429,747	9,700	38,831	0	\$ 478,278							
155	Social Services	N/A	1,369	5,479	0	0	\$ 6,848						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	2,160	8,646	0	0	0	0		\$ 10,806	\$ 10,806		
166	Medical Records	79,196	704	2,817	0	0	0	0		82,717		\$ 82,717	
170	Inservice Education - Nursing	85,252	0	0	0	0	0	0	\$ 85,252				
ANCILLARY SERVICES													
075	Patient Supplies		716	2,866	0	0	0	0	0	3,582	53	405	\$ 4,040
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	19	143	161
080	Physical Therapy		818	3,274	0	0	0	0	0	4,092	691	5,289	10,072
081	Respiratory Therapy		19	78	0	0	0	0	0	97	1	4	102
082	Occupational Therapy		743	2,973	0	0	0	0	0	3,715	515	3,939	8,169
083	Speech Pathology		141	563	0	0	0	0	0	704	165	1,259	2,128
085	Pharmacy		0	0	0	0	0	0	0	0	487	3,727	4,213
090	Laboratory		0	0	0	0	0	0	0	0	60	463	524
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	156	1,195	1,351
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		30,811	123,341	107,569	478,278	6,848	0	85,252	832,098	8,656	66,262	907,017 *
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	0	0	0	0	0	0	0	4	32	36
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 937,812	\$ 48,988	\$ 195,396	\$ 107,569	\$ 478,278	\$ 6,848	\$ -	\$ 85,252	\$ 844,289	\$ 10,806	\$ 82,717	\$ 937,812

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR**

Provider Name:
WASHINGTON CARE AND REHABILITATION CENTER

Provider NPI:
1306893904

OSHPD Facility Number:
206010988

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	\$ 226,664	\$ 226,664										
010	Housekeeping	16,394	820	\$ 17,214									
060	Laundry and Linen	7,406	7,546	575	\$ 15,527								
065	Dietary	170,750	44,881	3,421	0	\$ 219,052							
155	Social Services	53	6,333	483	0	0	\$ 6,869						
160	Activities	4,139	0	0	0	0	0	\$ 4,139					
165	Administration	N/A	9,994	762	0	0	0	0		\$ 10,755	\$ 10,755		
166	Medical Records	966	3,256	248	0	0	0	0		4,471		\$ 4,471	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
	ANCILLARY SERVICES												
075	Patient Supplies	19,599	3,312	252	0	0	0	0	0	23,164	53	22	\$ 23,239
077	Specialized Support Surfaces	11,031	0	0	0	0	0	0	0	11,031	19	8	11,057
080	Physical Therapy	732	3,784	288	0	0	0	0	0	4,805	688	286	5,778
081	Respiratory Therapy	0	90	7	0	0	0	0	0	97	1	0	97
082	Occupational Therapy	985	3,436	262	0	0	0	0	0	4,683	512	213	5,408
083	Speech Pathology	1,855	651	50	0	0	0	0	0	2,556	164	68	2,788
085	Pharmacy	288,465	0	0	0	0	0	0	0	288,465	485	201	289,151
090	Laboratory	35,842	0	0	0	0	0	0	0	35,842	60	25	35,927
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	83,793	0	0	0	0	0	0	0	83,793	155	65	84,013
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	204,872	142,560	10,866	15,527	219,052	6,869	4,139	0	603,885	8,616	3,581	616,082
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	2,454	0	0	0	0	0	0	0	2,454	4	2	2,460
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,076,000	\$ 226,664	\$ 17,214	\$ 15,527	\$ 219,052	\$ 6,869	\$ 4,139	\$ -	\$ 1,060,774	\$ 10,755	\$ 4,471	\$ 1,076,000

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WASHINGTON CARE AND REHABILITATION CENTER

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

Provider NPI:
1306893904

OSHPD Facility Number:
206010988

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)	\$ 261,014	83%							
	Property Tax (line 40)	53,671	17%	\$ 314,685						
005	Plant Operations and Maintenance			6,877	\$ 6,877					
010	Housekeeping			1,113	25	\$ 1,138				
060	Laundry and Linen			10,247	229	38	\$ 10,514			
065	Dietary			60,949	1,362	226	0	\$ 62,536		
155	Social Services			8,600	192	32	0	0	\$ 8,824	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			13,571	303	50	0	0	0	0
166	Medical Records			4,422	99	16	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,498	101	17	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,139	115	19	0	0	0	0
081	Respiratory Therapy			122	3	0	0	0	0	0
082	Occupational Therapy			4,666	104	17	0	0	0	0
083	Speech Pathology			884	20	3	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute 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			193,596	4,325	718	10,514	62,536	8,824	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			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 314,685	100%	\$ 314,685	\$ 6,877	\$ 1,138	\$ 10,514	\$ 62,536	\$ 8,824	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WASHINGTON CARE AND REHABILITATION CENTER

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

Provider NPI:
1306893904

OSHPD Facility Number:
206010988

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 83% Of Total	Property Tax 17% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 261,014	83%							
	Property Tax (line 40)	53,671	17%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 13,925	\$ 13,925				
166	Medical Records				4,537		\$ 4,537			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	4,616	68	22	\$ 4,706	\$ 3,903	\$ 803
077	Specialized Support Surfaces			0	0	24	8	32	26	5
080	Physical Therapy			0	5,273	890	290	6,453	5,353	1,101
081	Respiratory Therapy			0	125	1	0	126	105	22
082	Occupational Therapy			0	4,788	663	216	5,667	4,700	966
083	Speech Pathology			0	907	212	69	1,189	986	203
085	Pharmacy			0	0	627	204	832	690	142
090	Laboratory			0	0	78	25	103	86	18
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	201	66	267	221	45
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	280,514	11,155	3,635	295,304	244,938	50,365
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	0	5	2	7	6	1
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 314,685	100%	\$ -	\$ 296,223	\$ 13,925	\$ 4,537	\$ 314,685	\$ 261,014	\$ 53,671

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WASHINGTON CARE AND REHABILITATION CENTER

Provider NPI:
1306893904

OSHPD Facility Number:
206010988

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. 61% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 7,738												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	943,328												
	Total Costs Allocable as Administration	951,066	61%											
167	CDPH Licensing Fees	23,760	2%											
168	Professional Liability Insurance	143,259	9%											
169	Quality Assurance Fees	435,451	28%											
174	Caregiver Training	0	0%											
	Total	1,553,536	100%						\$ 1,553,536					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 3,582	\$ 23,164	\$ 4,616	\$ 31,361	7,609	\$ 4,658	\$ 116	\$ 702	\$ 2,133	\$ -
077	Specialized Support Surfaces			0	0	11,031	0	11,031	2,676	1,639	41	247	750	0
080	Physical Therapy			395,235	4,092	4,805	5,273	409,404	99,334	60,812	1,519	9,160	27,843	0
081	Respiratory Therapy			0	97	97	125	319	77	47	1	7	22	0
082	Occupational Therapy			291,694	3,715	4,683	4,788	304,880	73,973	45,286	1,131	6,821	20,734	0
083	Speech Pathology			93,317	704	2,556	907	97,485	23,653	14,480	362	2,181	6,630	0
085	Pharmacy			0	0	288,465	0	288,465	69,991	42,848	1,070	6,454	19,618	0
090	Laboratory			0	0	35,842	0	35,842	8,696	5,324	133	802	2,438	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			8,694	0	83,793	0	92,487	22,440	13,738	343	2,069	6,290	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			3,412,643	832,098	603,885	280,514	5,129,141	1,244,490	761,870	19,033	114,760	348,826	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	0	2,454	0	2,454	595	365	9	55	167	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,553,536		\$ 4,201,583	\$ 844,289	\$ 1,060,774	\$ 296,223	\$ 6,402,869	\$ 1,553,536					
	Total Administrative Costs							\$ 1,553,536		\$ 951,066	\$ 23,760	\$ 143,259	\$ 435,451	\$ -
	Unit Cost Multiplier							0.24263124						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 93,523	\$ 15,226	\$ 18,462	\$ 127,211							
	TOTAL FACILITY COSTS							\$ 8,083,616						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
WASHINGTON CARE AND REHABILITATION CENTER

Provider NPI:
1306893904

OSHPD Facility Number:
206010988

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc 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	451									
010	Housekeeping	73	73								
060	Laundry and Linen	672	672	672							
065	Dietary	3,997	3,997	3,997							
155	Social Services	564	564	564							
160	Activities										
165	Administration	890	890	890							
166	Medical Records	290	290	290							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	295	295	295						31,361	31,361
077	Specialized Support Surfaces									11,031	11,031
080	Physical Therapy	337	337	337						409,404	409,404
081	Respiratory Therapy	8	8	8						319	319
082	Occupational Therapy	306	306	306						304,880	304,880
083	Speech Pathology	58	58	58						97,485	97,485
085	Pharmacy									288,465	288,465
090	Laboratory									35,842	35,842
095	Home Health Services									0	0
100	Other Ancillary Services									92,487	92,487
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,696	12,696	12,696	318,641	95,880	3,430,640	3,430,640	3,430,640	5,129,141	5,129,141
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									2,454	2,454
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	20,637	20,186	20,113	318,641	95,880	3,430,640	3,430,640	3,430,640	6,402,869	6,402,869
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 95,156 0.027737099	\$ 91,719 0.026735245			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 48,988 2.42683048	\$ 195,396 9.71491864	\$ 107,569 0.33758762	\$ 478,278 4.98829340	\$ 6,848 0.00199611	\$ - 0.00000000	\$ 85,252 0.02485017	\$ 10,806 0.00168771	\$ 82,717 0.01291876
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 226,664 11.22877242	\$ 17,214 0.85584947	\$ 15,527 0.04872840	\$ 219,052 2.28464991	\$ 6,869 0.00200217	\$ 4,139 0.00120648	\$ - 0.00000000	\$ 10,755 0.00167977	\$ 4,471 0.00069821
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 314,685 15.24858264	\$ 6,877 0.34068715	\$ 1,138 0.05658115	\$ 10,514 0.03299642	\$ 62,536 0.65223682	\$ 8,824 0.00257219	\$ - 0.00000000	\$ - 0.00000000	\$ 13,925 0.00217478	\$ 4,537 0.00070864

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WASHINGTON CARE AND REHABILITATION CENTER

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

Provider NPI:
1306893904

OSHPD Facility Number:
206010988

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	\$ 37,618	\$ 0	\$ 37,618	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,370	0	11,370	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	226,664	0	226,664	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 275,652	\$ 0	\$ 275,652	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 147,233	\$ 0	\$ 147,233	(Sch 3)
010	.20-.39	Fringe Benefits	6300	47,986	0	47,986	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	16,394	0	16,394	(Sch 4)
010		Housekeeping - Total	6300	\$ 211,613	\$ 0	\$ 211,613	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 75,856	\$ 0	\$ 75,856	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	10,591	0	10,591	(Sch 5)
025		Depreciation: Equipment	7140	36,267	0	36,267	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	138,300	0	138,300	(Sch 5)
040		Property Taxes	7300	53,671	0	53,671	(Sch 5)
045		Property Insurance	7400	7,738	0	7,738	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 809,688	\$ 0	\$ 809,688	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 74,760	\$ 0	\$ 74,760	(Sch 3)
060	.20-.39	Fringe Benefits	6400	24,650	0	24,650	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	7,406	0	7,406	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 106,816	\$ 0	\$ 106,816	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 324,754	\$ 0	\$ 324,754	(Sch 3)
065	.20-.39	Fringe Benefits	6500	104,993	0	104,993	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	170,750	0	170,750	(Sch 4)
065		Dietary - Total	6500	\$ 600,497	\$ 0	\$ 600,497	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	19,599	0	19,599	(Sch 4)
075		Patient Supplies - Total	8100	\$ 19,599	\$ 0	\$ 19,599	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	11,031	0	11,031	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 11,031	\$ 0	\$ 11,031	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WASHINGTON CARE AND REHABILITATION CENTER

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

Provider NPI:
1306893904

OSHPD Facility Number:
206010988

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	395,235	0	395,235	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	732	0	732	(Sch 4)
080		Physical Therapy - Total	8200	\$ 395,967	\$ 0	\$ 395,967	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	291,694	0	291,694	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	985	0	985	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 292,679	\$ 0	\$ 292,679	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	93,317	0	93,317	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	1,855	0	1,855	(Sch 4)
083		Speech Pathology - Total	8280	\$ 95,172	\$ 0	\$ 95,172	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	288,465	0	288,465	(Sch 4)
085		Pharmacy - Total	8300	\$ 288,465	\$ 0	\$ 288,465	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	35,842	0	35,842	(Sch 4)
090		Laboratory - Total	8400	\$ 35,842	\$ 0	\$ 35,842	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 6,848	\$ 0	\$ 6,848	(Sch 2)
100	.20-.39	Fringe Benefits	8900	1,846	0	1,846	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	83,793	0	83,793	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 92,487	\$ 0	\$ 92,487	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WASHINGTON CARE AND REHABILITATION CENTER

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

Provider NPI:
1306893904

OSHPD Facility Number:
206010988

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,231,242	\$ 0	\$ 1,231,242	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,427,612	0	\$ 2,427,612	(Sch 2)
105	.20-.39	Fringe Benefits	6110	798,156	0	798,156	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	204,872	0	204,872	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,430,640	\$ 0	\$ 3,430,640	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WASHINGTON CARE AND REHABILITATION CENTER

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

Provider NPI:
1306893904

OSHPD Facility Number:
206010988

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	2,454	0	2,454 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,454	\$ 0	\$ 2,454
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,433,094	\$ 0	\$ 3,433,094
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 72,532	\$ 0	\$ 72,532 (Sch 2)
155	.20-.39	Fringe Benefits	6600	22,624	0	22,624 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	53	0	53 (Sch 4)
155		Social Services - Total	6600	\$ 95,209	\$ 0	\$ 95,209

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WASHINGTON CARE AND REHABILITATION CENTER

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

Provider NPI:
1306893904

OSHPD Facility Number:
206010988

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	\$ 69,880	\$ 0	\$ 69,880	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,839	0	21,839	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,139	0	4,139	(Sch 4)
160		Activities - Total	6700	\$ 95,858	\$ 0	\$ 95,858	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 325,960	\$ (31,518)	\$ 294,442	(Sch 6)
165	.20-.39	Fringe Benefits	6900	98,675	(9,468)	89,207	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	559,679	0	559,679	(Sch 6)
165		Administration - Total	6900	\$ 984,314	\$ (40,986)	\$ 943,328	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 60,793	\$ 0	\$ 60,793	(Sch 3)
166	.20-.39	Fringe Benefits	6900	18,403	0	18,403	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	966	0	966	(Sch 4)
166		Medical Records - Total	6900	\$ 80,162	\$ 0	\$ 80,162	
167		CDPH Licensing Fees	6900	\$ 23,760	\$ 0	\$ 23,760	(Sch 6)
168		Professional Liability Insurance	6900	\$ 143,259	\$ 0	\$ 143,259	(Sch 6)
169		Quality Assurance Fees	6900	\$ 435,451	\$ 0	\$ 435,451	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 63,646	\$ 0	\$ 63,646	(Sch 3)
170	.20-.39	Fringe Benefits	6800	21,606	0	21,606	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 85,252	\$ 0	\$ 85,252	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,943,265	\$ (40,986)	\$ 1,902,279	
200		Total		\$ 8,124,602	\$ (40,986)	\$ 8,083,616	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 339,409	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
WASHINGTON CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1306893904		4
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$339,409	\$339,409

Provider Name							Fiscal Period		Provider NPI		Adjustments
WASHINGTON CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1306893904		4
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 COSTS</u>											
2	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$325,960	(\$31,518)	\$294,442	
	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, and 2144-2146 CCR, Title 22, Sections 52000(a) and 52504	98,675	(9,468)	89,207	

Provider Name							Fiscal Period	Provider NPI		Adjustments
WASHINGTON CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1306893904		4
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.				
ADJUSTMENT TO REPORTED PATIENT DAYS										
3	4.1	5	2	1	15	N/A	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 December 18, 2012 Report Date: December 19, 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	21,731	18	21,749

Provider Name							Fiscal Period			Provider NPI		Adjustments	
WASHINGTON CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1306893904		4	
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 OTHER MATTERS</u>													
4	Not Reported			1	14	N/A	Medi-Cal Overpayments				\$0	\$761	\$761
							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed.						
							42 CFR 413.5 and 413.20						
							CMS Pub. 15-1, Sections 2300 and 2409						
							CCR, Title 22, Sections 50786 and 51458.1						