

**REPORT  
ON THE  
RATE SETTING AUDIT**

**VASONA CREEK HEALTHCARE CENTER  
LOS GATOS, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1285670851**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Patricia M. Fox  
Audit Supervisor: Woosung Lee  
Auditor: Elisa Diaz**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 28, 2013

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

VASONA CREEK HEALTHCARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1285670851  
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments that include a summary of the total due the State in the amount of \$26,989, which resulted from Medi-Cal overpayments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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

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

Ellen Subia  
Page 2

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

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

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

**United States Postal Service (USPS)**

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

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

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

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

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

Original Signed by

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

Certified

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

Provider Name:  
VASONA CREEK HEALTHCARE CENTER

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

NPI:  
1285670851

OSHPD Facility No.:  
206431585

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 6,308,484	\$ 120.40
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,169,482	\$ 22.32
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,314,571	\$ 25.09
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 515,421	\$ 9.84
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 110,140	\$ 2.10
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 25,051	\$ 0.48
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 84,143	\$ 1.61
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 502,861	\$ 9.60
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 2,359,335	\$ 45.03
11	Cost of Routine Service/Audited Total Costs	\$ 12,375,007.00	\$ 12,389,489	\$ 236.46
12	Total Patient Days (Adj )	52,395	52,395	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 236.19	\$ 236.46	
14	Overpayments (Adj 4)	\$ 0	\$ 26,989	
15	Medi-Cal Days (Adj 2)	27,664	27,607	
16	Medi-Cal Managed Care Days (Adj 3)		441	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj )	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj )	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$ 0	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
VASONA CREEK HEALTHCARE CENTER

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

**NPI:**  
1285670851

**OSHPD Facility No.:**  
206431585

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

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
VASONA CREEK HEALTHCARE CENTER

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

**NPI:**  
1285670851

**OSHPD Facility No.:**  
206431585

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 239,403	\$ 239,403		
160	Activities	218,253		\$ 218,253	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	1,434,436	0	0	1,434,436
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	883,736	0	0	883,736
083	Speech Pathology	232,870	0	0	232,870
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	5,850,828	239,403	218,253	6,308,484 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 8,859,526</b>	<b>\$ 239,403</b>	<b>\$ 218,253</b>	<b>\$ 8,859,526</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
VASONA CREEK HEALTHCARE CENTER

NPI:  
1285670851

OSHPD Facility Number:  
206431585

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 139,462	\$ 139,462										
010	Housekeeping	274,162	1,280	\$ 275,442									
060	Laundry and Linen	72,918	5,018	10,003	\$ 87,939								
065	Dietary	531,289	16,696	33,280	0	\$ 581,265							
155	Social Services	N/A	637	1,270	0	0	\$ 1,908						
160	Activities	N/A	2,479	4,941	0	0	0	\$ 7,420					
165	Administration	N/A	4,717	9,403	0	0	0	0	\$ 14,120	\$ 14,120			
166	Medical Records	132,297	1,064	2,121	0	0	0	0	135,481		\$ 135,481		
170	Inservice Education - Nursing	111,227	2,293	4,571	0	0	0	0	\$ 118,092				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,114	2,221	0	0	0	0	0	3,335	119	1,144	\$ 4,598
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	110	1,053	1,163
080	Physical Therapy		9,575	19,086	0	0	0	0	0	28,660	1,684	16,156	46,501
081	Respiratory Therapy		527	1,050	0	0	0	0	0	1,577	7	64	1,648
082	Occupational Therapy		1,797	3,581	0	0	0	0	0	5,378	972	9,330	15,680
083	Speech Pathology		1,857	3,701	0	0	0	0	0	5,558	274	2,626	8,457
085	Pharmacy		0	0	0	0	0	0	0	0	724	6,948	7,673
090	Laboratory		0	0	0	0	0	0	0	0	190	1,821	2,011
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	66	633	699
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		89,315	178,033	87,939	581,265	1,908	7,420	118,092	1,063,971	9,958	95,552	1,169,482 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		647	1,290	0	0	0	0	0	1,938	10	100	2,048
145	Other Nonreimbursable		447	890	0	0	0	0	0	1,337	6	54	1,397
	<b>TOTAL</b>	<b>\$ 1,261,355</b>	<b>\$ 139,462</b>	<b>\$ 275,442</b>	<b>\$ 87,939</b>	<b>\$ 581,265</b>	<b>\$ 1,908</b>	<b>\$ 7,420</b>	<b>\$ 118,092</b>	<b>\$ 1,111,754</b>	<b>\$ 14,120</b>	<b>\$ 135,481</b>	<b>\$ 1,261,355</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
VASONA CREEK HEALTHCARE CENTER

NPI:  
1285670851

OSHPD Facility Number:  
206431585

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 420,437	\$ 420,437										
010	Housekeeping	68,611	3,858	\$ 72,469									
060	Laundry and Linen	46,266	15,129	2,632	\$ 64,026								
065	Dietary	491,844	50,333	8,756	0	\$ 550,933							
155	Social Services	18,480	1,921	334	0	0	\$ 20,736						
160	Activities	53,338	7,473	1,300	0	0	0	\$ 62,112					
165	Administration	N/A	14,221	2,474	0	0	0	0		\$ 16,695	\$ 16,695		
166	Medical Records	15,722	3,207	558	0	0	0	0		19,487		\$ 19,487	
170	Inservice Education - Nursing	0	6,914	1,203	0	0	0	0	\$ 8,116				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	97,843	3,359	584	0	0	0	0	0	101,786	141	164	\$ 102,091
077	Specialized Support Surfaces	102,118	0	0	0	0	0	0	0	102,118	130	151	102,399
080	Physical Therapy	20,027	28,865	5,021	0	0	0	0	0	53,914	1,991	2,324	58,228
081	Respiratory Therapy	0	1,588	276	0	0	0	0	0	1,865	8	9	1,882
082	Occupational Therapy	0	5,416	942	0	0	0	0	0	6,358	1,150	1,342	8,850
083	Speech Pathology	8	5,598	974	0	0	0	0	0	6,579	324	378	7,281
085	Pharmacy	673,805	0	0	0	0	0	0	0	673,805	856	999	675,661
090	Laboratory	176,577	0	0	0	0	0	0	0	176,577	224	262	177,063
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	61,349	0	0	0	0	0	0	0	61,349	78	91	61,518
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	267,032	269,258	46,840	64,026	550,933	20,736	62,112	8,116	1,289,053	11,774	13,744	1,314,571
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	2,130	1,952	340	0	0	0	0	0	4,421	12	14	4,448
145	Other Nonreimbursable	0	1,346	234	0	0	0	0	0	1,581	7	8	1,595
	<b>TOTAL</b>	<b>\$ 2,515,587</b>	<b>\$ 420,437</b>	<b>\$ 72,469</b>	<b>\$ 64,026</b>	<b>\$ 550,933</b>	<b>\$ 20,736</b>	<b>\$ 62,112</b>	<b>\$ 8,116</b>	<b>\$ 2,479,405</b>	<b>\$ 16,695</b>	<b>\$ 19,487</b>	<b>\$ 2,515,587</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
VASONA CREEK HEALTHCARE CENTER

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

NPI:  
1285670851

OSHPD Facility Number:  
206431585

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 590,979	82%							
	Property Tax (line 40)	126,286	18%	\$ 717,265						
005	Plant Operations and Maintenance			50,235	\$ 50,235					
010	Housekeeping			6,120	461	\$ 6,581				
060	Laundry and Linen			24,002	1,808	239	\$ 26,048			
065	Dietary			79,853	6,014	795	0	\$ 86,663		
155	Social Services			3,048	230	30	0	0	\$ 3,308	
160	Activities			11,857	893	118	0	0	0	\$ 12,868
165	Administration			22,562	1,699	225	0	0	0	0
166	Medical Records			5,088	383	51	0	0	0	0
170	Inservice Education - Nursing			10,969	826	109	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			5,328	401	53	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			45,795	3,449	456	0	0	0	0
081	Respiratory Therapy			2,520	190	25	0	0	0	0
082	Occupational Therapy			8,593	647	86	0	0	0	0
083	Speech Pathology			8,881	669	88	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			427,181	32,172	4,254	26,048	86,663	3,308	12,868
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,096	233	31	0	0	0	0
145	Other Nonreimbursable			2,136	161	21	0	0	0	0
	<b>TOTAL</b>	<b>\$ 717,265</b>	<b>100%</b>	<b>\$ 717,265</b>	<b>\$ 50,235</b>	<b>\$ 6,581</b>	<b>\$ 26,048</b>	<b>\$ 86,663</b>	<b>\$ 3,308</b>	<b>\$ 12,868</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
VASONA CREEK HEALTHCARE CENTER

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

NPI:  
1285670851

OSHPD Facility Number:  
206431585

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 82% Of Total	Property Tax 18% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 590,979	82%							
	Property Tax (line 40)	126,286	18%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 24,485	\$ 24,485				
166	Medical Records				5,522		\$ 5,522			
170	Inservice Education - Nursing			\$ 11,904						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	5,783	207	47	\$ 6,036	\$ 4,973	\$ 1,063
077	Specialized Support Surfaces			0	0	190	43	233	192	41
080	Physical Therapy			0	49,700	2,920	659	53,279	43,898	9,381
081	Respiratory Therapy			0	2,735	12	3	2,749	2,265	484
082	Occupational Therapy			0	9,325	1,686	380	11,392	9,386	2,006
083	Speech Pathology			0	9,638	475	107	10,219	8,420	1,799
085	Pharmacy			0	0	1,256	283	1,539	1,268	271
090	Laboratory			0	0	329	74	403	332	71
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	114	26	140	115	25
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			11,904	604,398	17,269	3,895	625,562	515,421	110,140
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,360	18	4	3,382	2,787	596
145	Other Nonreimbursable			0	2,318	10	2	2,330	1,920	410
	<b>TOTAL</b>	\$ 717,265	100%	\$ 11,904	\$ 687,257	\$ 24,485	\$ 5,522	\$ 717,265	\$ 590,979	\$ 126,286

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
VASONA CREEK HEALTHCARE CENTER

NPI:  
1285670851

OSHPD Facility Number:  
206431585

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. 79% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 17% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 44,891												
055	Interest - Other	147,108												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	3,153,255												
	Total Costs Allocable as Administration	3,345,254	79%											
167	CDPH Licensing Fees	35,520	1%											
168	Professional Liability Insurance	119,305	3%											
169	Quality Assurance Fees	712,996	17%											
174	Caregiver Training	0	0%											
	Total	4,213,075	100%						\$ 4,213,075					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 3,335	\$ 101,786	\$ 5,783	\$ 110,903	35,564	\$ 28,239	\$ 300	\$ 1,007	\$ 6,019	\$ -
077	Specialized Support Surfaces			0	0	102,118	0	102,118	32,747	26,002	276	927	5,542	0
080	Physical Therapy			1,434,436	28,660	53,914	49,700	1,566,710	502,413	398,924	4,236	14,227	85,025	0
081	Respiratory Therapy			0	1,577	1,865	2,735	6,177	1,981	1,573	17	56	335	0
082	Occupational Therapy			883,736	5,378	6,358	9,325	904,797	290,150	230,384	2,446	8,216	49,103	0
083	Speech Pathology			232,870	5,558	6,579	9,638	254,645	81,660	64,839	688	2,312	13,820	0
085	Pharmacy			0	0	673,805	0	673,805	216,076	171,568	1,822	6,119	36,567	0
090	Laboratory			0	0	176,577	0	176,577	56,625	44,961	477	1,603	9,583	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	61,349	0	61,349	19,673	15,621	166	557	3,329	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			6,308,484	1,063,971	1,289,053	604,398	9,265,906	2,971,390	2,359,335	25,051	84,143	502,861	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,938	4,421	3,360	9,719	3,117	2,475	26	88	527	0
145	Other Nonreimbursable			0	1,337	1,581	2,318	5,236	1,679	1,333	14	48	284	0
	<b>SUBTOTAL</b>	\$ 4,213,075		\$ 8,859,526	\$ 1,111,754	\$ 2,479,405	\$ 687,257	\$ 13,137,942	\$ 4,213,075					
	Total Administrative Costs							\$ 4,213,075		\$ 3,345,254	\$ 35,520	\$ 119,305	\$ 712,996	\$ -
	Unit Cost Multiplier							0.32067998						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 149,601	\$ 36,182	\$ 30,008	\$ 215,791							
	<b>TOTAL FACILITY COSTS</b>							\$ 17,566,808						

(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:  
VASONA CREEK HEALTHCARE CENTER

NPI:  
1285670851

OSHPD Facility Number:  
206431585

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 2)	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 2)	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
<b>GENERAL SERVICES</b>											
005	Plant Operations and Maintenance	2,093									
010	Housekeeping	255	255								
060	Laundry and Linen	1,000	1,000	1,000							
065	Dietary	3,327	3,327	3,327	0						
155	Social Services	127	127	127	0	0					
160	Activities	494	494	494	0	0					
165	Administration	940	940	940	0	0					
166	Medical Records	212	212	212	0	0					
170	Inservice Education - Nursing	457	457	457	0	0					
<b>ANCILLARY SERVICES</b>											
075	Patient Supplies	222	222	222	0	0	0	0	0	110,903	110,903
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	102,118	102,118
080	Physical Therapy	1,908	1,908	1,908	0	0	0	0	0	1,566,710	1,566,710
081	Respiratory Therapy	105	105	105	0	0	0	0	0	6,177	6,177
082	Occupational Therapy	358	358	358	0	0	0	0	0	904,797	904,797
083	Speech Pathology	370	370	370	0	0	0	0	0	254,645	254,645
085	Pharmacy	0	0	0	0	0	0	0	0	673,805	673,805
090	Laboratory	0	0	0	0	0	0	0	0	176,577	176,577
095	Home Health Services	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	61,349	61,349
101	Subacute Care Ancillary Services	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
<b>ROUTINE SERVICES</b>											
105	Skilled Nursing Care	17,798	17,798	17,798	314,370	157,185	6,117,860	6,117,860	6,117,860	9,265,906	9,265,906
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>											
139	Residential Care	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	129	129	129	0	0	0	0	0	9,719	9,719
145	Other Nonreimbursable	89	89	89	0	0	0	0	0	5,236	5,236
<b>TOTAL STATISTICS</b>		<b>29,884</b>	<b>27,791</b>	<b>27,536</b>	<b>314,370</b>	<b>157,185</b>	<b>6,117,860</b>	<b>6,117,860</b>	<b>6,117,860</b>	<b>13,137,942</b>	<b>13,137,942</b>
TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)							\$ 239,403 0.039131821	\$ 218,253 0.035674729			
TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)			\$ 139,462 5.01824332	\$ 275,442 10.00296528	\$ 87,939 0.27973155	\$ 581,265 3.69796457	\$ 1,908 0.00031182	\$ 7,420 0.00121292	\$ 118,092 0.01930278	\$ 14,120 0.00107475	\$ 135,481 0.01031223
TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)			\$ 420,437 15.12853082	\$ 72,469 2.63178295	\$ 64,026 0.20366547	\$ 550,933 3.50499452	\$ 20,736 0.00338935	\$ 62,112 0.01015250	\$ 8,116 0.00132668	\$ 16,695 0.00127072	\$ 19,487 0.00148328
TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)		\$ 717,265 24.00163967	\$ 50,235 1.80761512	\$ 6,581 0.23900930	\$ 26,048 0.08285862	\$ 86,663 0.55134125	\$ 3,308 0.00054073	\$ 12,868 0.00210332	\$ 11,904 0.00194579	\$ 24,485 0.00186371	\$ 5,522 0.00042033

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VASONA CREEK HEALTHCARE CENTER

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

NPI:  
1285670851

OSHPD Facility Number:  
206431585

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	\$ 106,747	\$ 0	\$ 106,747	(Sch 3)
005	.20-.39	Fringe Benefits	6200	32,715	0	32,715	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	420,437	0	420,437	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 559,899	\$ 0	\$ 559,899	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 210,592	\$ 0	\$ 210,592	(Sch 3)
010	.20-.39	Fringe Benefits	6300	63,570	0	63,570	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	68,611	0	68,611	(Sch 4)
010		Housekeeping - Total	6300	\$ 342,773	\$ 0	\$ 342,773	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 113,595	\$ 0	\$ 113,595	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	213,690	0	213,690	(Sch 5)
025		Depreciation: Equipment	7140	223,831	0	223,831	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	39,863	0	39,863	(Sch 5)
040		Property Taxes	7300	126,286	0	126,286	(Sch 5)
045		Property Insurance	7400	44,891	0	44,891	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 147,108	\$ 0	\$ 147,108	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,811,936	\$ 0	\$ 1,811,936	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 55,190	\$ 0	\$ 55,190	(Sch 3)
060	.20-.39	Fringe Benefits	6400	17,728	0	17,728	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	46,266	0	46,266	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 119,184	\$ 0	\$ 119,184	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 409,494	\$ 0	\$ 409,494	(Sch 3)
065	.20-.39	Fringe Benefits	6500	121,795	0	121,795	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	491,844	0	491,844	(Sch 4)
065		Dietary - Total	6500	\$ 1,023,133	\$ 0	\$ 1,023,133	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	97,843	0	97,843	(Sch 4)
075		Patient Supplies - Total	8100	\$ 97,843	\$ 0	\$ 97,843	
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	102,118	0	102,118	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 102,118	\$ 0	\$ 102,118	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VASONA CREEK HEALTHCARE CENTER

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

NPI:  
1285670851

OSHPD Facility Number:  
206431585

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	\$ 1,157,540	\$ 0	\$ 1,157,540	(Sch 2)
080	.20-.39	Fringe Benefits	8200	276,276	0	276,276	(Sch 2)
080	.79	Agency Staff	8200	620	0	620	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	20,027	0	20,027	(Sch 4)
080		Physical Therapy - Total	8200	\$ 1,454,463	\$ 0	\$ 1,454,463	
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	\$ 675,735	\$ 0	\$ 675,735	(Sch 2)
082	.20-.39	Fringe Benefits	8250	208,001	0	208,001	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 883,736	\$ 0	\$ 883,736	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 186,386	\$ 0	\$ 186,386	(Sch 2)
083	.20-.39	Fringe Benefits	8280	46,484	0	46,484	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	8	0	8	(Sch 4)
083		Speech Pathology - Total	8280	\$ 232,878	\$ 0	\$ 232,878	
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	673,805	0	673,805	(Sch 4)
085		Pharmacy - Total	8300	\$ 673,805	\$ 0	\$ 673,805	
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	176,577	0	176,577	(Sch 4)
090		Laboratory - Total	8400	\$ 176,577	\$ 0	\$ 176,577	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	61,349	0	61,349	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 61,349	\$ 0	\$ 61,349	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VASONA CREEK HEALTHCARE CENTER

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

NPI:  
1285670851

OSHPD Facility Number:  
206431585

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		\$ 3,682,769	\$ 0	\$ 3,682,769	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 4,659,960	\$ 0	\$ 4,659,960	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,190,868	0	1,190,868	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	267,032	0	267,032	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 6,117,860	\$ 0	\$ 6,117,860	
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:  
VASONA CREEK HEALTHCARE CENTER

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

NPI:  
1285670851

OSHPD Facility Number:  
206431585

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
						(Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0
						(Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0
						(Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	2,130	0	2,130
140		Beauty and Barber - Total	8900	\$ 2,130	\$ 0	\$ 2,130
						(Sch 2)
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
146		<b>Subtotal 105 - 145</b>		\$ 6,119,990	\$ 0	\$ 6,119,990
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 185,173	\$ 0	\$ 185,173
155	.20-.39	Fringe Benefits	6600	54,230	0	54,230
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	18,480	0	18,480
155		Social Services - Total	6600	\$ 257,883	\$ 0	\$ 257,883
						(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VASONA CREEK HEALTHCARE CENTER

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

NPI:  
1285670851

OSHPD Facility Number:  
206431585

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	\$ 168,635	\$ 0	\$ 168,635	(Sch 2)
160	.20-.39	Fringe Benefits	6700	49,618	0	49,618	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	53,338	0	53,338	(Sch 4)
160		Activities - Total	6700	\$ 271,591	\$ 0	\$ 271,591	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 1,001,432	\$ 0	\$ 1,001,432	(Sch 6)
165	.20-.39	Fringe Benefits	6900	226,528	0	226,528	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,925,295	0	1,925,295	(Sch 6)
165		Administration - Total	6900	\$ 3,153,255	\$ 0	\$ 3,153,255	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 103,716	\$ 0	\$ 103,716	(Sch 3)
166	.20-.39	Fringe Benefits	6900	28,581	0	28,581	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	15,722	0	15,722	(Sch 4)
166		Medical Records - Total	6900	\$ 148,019	\$ 0	\$ 148,019	
167		CDPH Licensing Fees	6900	\$ 35,520	\$ 0	\$ 35,520	(Sch 6)
168		Professional Liability Insurance	6900	\$ 119,305	\$ 0	\$ 119,305	(Sch 6)
169		Quality Assurance Fees	6900	\$ 712,996	\$ 0	\$ 712,996	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 86,448	\$ 0	\$ 86,448	(Sch 3)
170	.20-.39	Fringe Benefits	6800	24,779	0	24,779	(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	\$ 111,227	\$ 0	\$ 111,227	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 4,809,796	\$ 0	\$ 4,809,796	
200		<b>Total</b>		\$ 17,566,808	\$ 0	\$ 17,566,808	

210	0.24	Total Facility Group Health Insurance (Adj 1)*	6900			\$ 593,010	
-----	------	--	------	--	--	------------	--

\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			NPI		Adjustments	
VASONA CREEK HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1285670851		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		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$593,010	\$593,010	

Provider Name							Fiscal Period	NPI		Adjustments
VASONA CREEK HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1285670851		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.				
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>										
2	4.1	5	2	1	15	Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through January 13, 2013 Reports Dated: February 5, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	27,664	(57)	27,607	
3	N/A			1	16	Skilled Nursing Care—Medi-Cal Managed Care Days To reflect Medi-Cal Managed Care days as indicated in the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	441	441	

Provider Name							Fiscal Period			NPI		Adjustments
VASONA CREEK HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1285670851		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	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments due to insufficient documentation to demonstrate that Share of Cost was properly deducted from the Medi-Cal bill. CCR, Title 22, Section 51458.1	\$0	\$26,989	\$26,989		