

**REPORT
ON THE
RATE SETTING AUDIT**

**VACAVILLE CONVALESCENT AND
REHABILITATION CENTER
VACAVILLE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1114914355**

**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 24, 2013

Joe Niccoli, Administrator
Vacaville Convalescent and Rehabilitation Center
585 Nut Tree Court
Vacaville, CA 95687

VACAVILLE CONVALESCENT AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1114914355
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 \$45,907, 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.

Joe Niccoli
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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:

VACAVILLE CONVALESCENT AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1114914355

OSHPD Facility No.:

206484004

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	\$ 4,062,507	\$ 107.12
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 959,947	\$ 25.31
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,003,463	\$ 26.46
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,274,295	\$ 33.60
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 106,405	\$ 2.81
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 30,479	\$ 0.80
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 82,442	\$ 2.17
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 423,834	\$ 11.18
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 877,741	\$ 23.14
11	Cost of Routine Service/Audited Total Costs	\$ 8,850,783	\$ 8,821,112	\$ 232.59
12	Total Patient Days (Adj)	37,925	37,925	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 233.38	\$ 232.59	
14	Overpayments (Adj 8, 9)	\$ 0	\$ (45,907)	
15	Medi-Cal Days (Adj 6)	22,634	881	
16	Medi-Cal Managed Care Days (Adj 7)		21,753	
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:
VACAVILLE CONVALESCENT AND REHABILITATION CENTER

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

Provider NPI:
1114914355

OSHPD Facility No.:
206484004

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:
VACAVILLE CONVALESCENT AND REHABILITATION CENTER

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

Provider NPI:
1114914355

OSHPD Facility No.:
206484004

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	\$ 119,065	\$ 119,065		
160	Activities	123,041		\$ 123,041	
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	3,820,401	119,065	123,041	4,062,507 *
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	\$ 4,062,507	\$ 119,065	\$ 123,041	\$ 4,062,507

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
VACAVILLE CONVALESCENT AND REHABILITATION CENTER

Provider NPI:
1114914355

OSHPD Facility Number:
206484004

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	\$ 69,477	\$ 69,477										
010	Housekeeping	295,918	-	\$ 295,918									
060	Laundry and Linen	56,260	1,646	7,013	\$ 64,919								
065	Dietary	351,314	4,333	18,455	0	\$ 374,101							
155	Social Services	N/A	589	2,507	0	0	\$ 3,095						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	5,106	21,746	0	0	0	0		\$ 26,851	\$ 26,851		
166	Medical Records	118,076	0	0	0	0	0	0		118,076		\$ 118,076	
170	Inservice Education - Nursing	121,214	0	0	0	0	0	0	\$ 121,214				
ANCILLARY SERVICES													
075	Patient Supplies		975	4,152	0	0	0	0	0	5,127	133	585	\$ 5,845
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,408	5,998	0	0	0	0	0	7,406	1,501	6,600	15,507
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,246	5,306	0	0	0	0	0	6,551	1,225	5,386	13,162
083	Speech Pathology		191	815	0	0	0	0	0	1,006	293	1,286	2,585
085	Pharmacy		589	2,507	0	0	0	0	0	3,095	930	4,090	8,115
090	Laboratory		0	0	0	0	0	0	0	0	221	971	1,191
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	182	802	984
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		52,604	224,053	64,919	374,101	3,095	0	121,214	839,987	22,225	97,735	959,947 *
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		791	3,368	0	0	0	0	0	4,159	141	621	4,921
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,012,259	\$ 69,477	\$ 295,918	\$ 64,919	\$ 374,101	\$ 3,095	\$ -	\$ 121,214	\$ 867,332	\$ 26,851	\$ 118,076	\$ 1,012,259

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
VACAVILLE CONVALESCENT AND REHABILITATION CENTER

Provider NPI:
1114914355

OSHPD Facility Number:
206484004

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	\$ 243,102	\$ 243,102										
010	Housekeeping	64,086	0	\$ 64,086									
060	Laundry and Linen	15,816	5,761	1,519	\$ 23,096								
065	Dietary	358,802	15,161	3,997	0	\$ 377,959							
155	Social Services	0	2,059	543	0	0	\$ 2,602						
160	Activities	14,325	0	0	0	0	0	\$ 14,325					
165	Administration	N/A	17,864	4,709	0	0	0	0		\$ 22,574	\$ 22,574		
166	Medical Records	80,788	0	0	0	0	0	0		80,788		\$ 80,788	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	11,897	3,411	899	0	0	0	0	0	16,207	112	400	\$ 16,720
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	435,774	4,927	1,299	0	0	0	0	0	442,000	1,262	4,516	447,778
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	352,579	4,359	1,149	0	0	0	0	0	358,087	1,030	3,685	362,802
083	Speech Pathology	87,552	670	177	0	0	0	0	0	88,398	246	880	89,524
085	Pharmacy	278,970	2,059	543	0	0	0	0	0	281,572	782	2,798	285,152
090	Laboratory	70,599	0	0	0	0	0	0	0	70,599	186	664	71,449
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	58,332	0	0	0	0	0	0	0	58,332	153	549	59,034
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	267,339	184,064	48,522	23,096	377,959	2,602	14,325	0	917,907	18,685	66,870	1,003,463 *
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	20,328	2,767	729	0	0	0	0	0	23,824	119	425	24,368
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,360,289	\$ 243,102	\$ 64,086	\$ 23,096	\$ 377,959	\$ 2,602	\$ 14,325	\$ -	\$ 2,256,927	\$ 22,574	\$ 80,788	\$ 2,360,289

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VACAVILLE CONVALESCENT AND REHABILITATION CENTER

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

Provider NPI:
1114914355

OSHPD Facility Number:
206484004

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 1,396,481	92%							
	Property Tax (line 40)	116,608	8%	\$ 1,513,089						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			35,857	0	0	\$ 35,857			
065	Dietary			94,362	0	0	0	\$ 94,362		
155	Social Services			12,817	0	0	0	0	\$ 12,817	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			111,189	0	0	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			21,231	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			30,668	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			27,129	0	0	0	0	0	0
083	Speech Pathology			4,168	0	0	0	0	0	0
085	Pharmacy			12,817	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			1,145,629	0	0	35,857	94,362	12,817	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			17,221	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,513,089	100%	\$ 1,513,089	\$ -	\$ -	\$ 35,857	\$ 94,362	\$ 12,817	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VACAVILLE CONVALESCENT AND REHABILITATION CENTER

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

Provider NPI:
1114914355

OSHPD Facility Number:
206484004

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 92% Of Total	Property Tax 8% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,396,481	92%							
	Property Tax (line 40)	116,608	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 111,189	\$ 111,189				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	21,231	551	0	\$ 21,782	\$ 20,104	\$ 1,679
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	30,668	6,215	0	36,883	34,040	2,842
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	27,129	5,072	0	32,201	29,719	2,482
083	Speech Pathology			0	4,168	1,211	0	5,379	4,964	415
085	Pharmacy			0	12,817	3,851	0	16,669	15,384	1,285
090	Laboratory			0	0	914	0	914	844	70
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	755	0	755	697	58
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	1,288,666	92,034	0	1,380,700	1,274,295	106,405
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	17,221	585	0	17,806	16,434	1,372
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,513,089	100%	\$ -	\$ 1,401,900	\$ 111,189	\$ -	\$ 1,513,089	\$ 1,396,481	\$ 116,608

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: VACAVILLE CONVALESCENT AND REHABILITATION CENTER
 Provider NPI: 1114914355

OSHPD Facility Number: 206484004

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. 62% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 43,200												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,017,224												
	Total Costs Allocable as Administration	1,060,424	62%											
167	CDPH Licensing Fees	36,822	2%											
168	Professional Liability Insurance	99,600	6%											
169	Quality Assurance Fees	512,046	30%											
174	Caregiver Training	0	0%											
	Total	1,708,892	100%						\$ 1,708,892					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 5,127	\$ 16,207	\$ 21,231	\$ 42,566	8,469	\$ 5,256	\$ 182	\$ 494	\$ 2,538	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	7,406	442,000	30,668	480,074	95,521	59,274	2,058	5,567	28,621	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	6,551	358,087	27,129	391,767	77,950	48,371	1,680	4,543	23,357	0
083	Speech Pathology			0	1,006	88,398	4,168	93,572	18,618	11,553	401	1,085	5,579	0
085	Pharmacy			0	3,095	281,572	12,817	297,485	59,191	36,730	1,275	3,450	17,736	0
090	Laboratory			0	0	70,599	0	70,599	14,047	8,717	303	819	4,209	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	58,332	0	58,332	11,606	7,202	250	676	3,478	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			4,062,507	839,987	917,907	1,288,666	7,109,067	1,414,495	877,741	30,479	82,442	423,834	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	4,159	23,824	17,221	45,204	8,994	5,581	194	524	2,695	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,708,892		\$ 4,062,507	\$ 867,332	\$ 2,256,927	\$ 1,401,900	\$ 8,588,666	\$ 1,708,892					
	Total Administrative Costs							\$ 1,708,892		\$ 1,060,424	\$ 36,822	\$ 99,600	\$ 512,046	\$ -
	Unit Cost Multiplier							0.19897060						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 144,927	\$ 103,362	\$ 111,189	\$ 359,478							
	TOTAL FACILITY COSTS							\$ 10,657,036						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: VACAVILLE CONVALESCENT AND REHABILITATION CENTER Provider NPI: 1114914355 OSHPD Facility Number: 206484004 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										
010	Housekeeping										
060	Laundry and Linen	456	456	456							
065	Dietary	1,200	1,200	1,200							
155	Social Services	163	163	163							
160	Activities										
165	Administration	1,414	1,414	1,414							
166	Medical Records										
170	Inservice Education - Nursing										
ANCILLARY SERVICES											
075	Patient Supplies	270	270	270						42,566	42,566
077	Specialized Support Surfaces									0	0
080	Physical Therapy	390	390	390						480,074	480,074
081	Respiratory Therapy									0	0
082	Occupational Therapy	345	345	345						391,767	391,767
083	Speech Pathology	53	53	53						93,572	93,572
085	Pharmacy	163	163	163						297,485	297,485
090	Laboratory									70,599	70,599
095	Home Health Services									0	0
100	Other Ancillary Services									58,332	58,332
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	14,569	14,569	14,569	175,161	111,500	4,087,740	4,087,740	4,087,740	7,109,067	7,109,067
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	219	219	219						45,204	45,204
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	19,242	19,242	19,242	175,161	111,500	4,087,740	4,087,740	4,087,740	8,588,666	8,588,666
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 119,065	\$ 123,041			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.029127342	0.030100006			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 69,477	\$ 295,918	\$ 64,919	\$ 374,101	\$ 3,095	\$ -	\$ 121,214	\$ 26,851	\$ 118,076
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.61069535	15.37875481	0.37062582	3.35516897	0.00075721	0.00000000	0.02965306	0.00312634	0.01374789
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 243,102	\$ 64,086	\$ 23,096	\$ 377,959	\$ 2,602	\$ 14,325	\$ -	\$ 22,574	\$ 80,788
	UNIT COST MULTIPLIER (INDIRECT OTHER)		12.63392579	3.33052697	0.13185464	3.38976990	0.00063659	0.00350438	0.00000000	0.00262832	0.00940635
	TOTAL CAPITAL COSTS - SCH. 5	\$ 1,513,089	\$ -	\$ -	\$ 35,857	\$ 94,362	\$ 12,817	\$ -	\$ -	\$ 111,189	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	78.63470533	0.00000000	0.00000000	0.20471124	0.84629279	0.00313559	0.00000000	0.00000000	0.01294607	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VACAVILLE CONVALESCENT AND REHABILITATION CENTER

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

Provider NPI:
1114914355

OSHPD Facility Number:
206484004

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	\$ 53,524	\$ 0	\$ 53,524	(Sch 3)
005	.20-.39	Fringe Benefits	6200	15,953	0	15,953	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	243,102	0	243,102	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 312,579	\$ 0	\$ 312,579	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 228,667	\$ 0	\$ 228,667	(Sch 3)
010	.20-.39	Fringe Benefits	6300	67,251	0	67,251	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	64,086	0	64,086	(Sch 4)
010		Housekeeping - Total	6300	\$ 360,004	\$ 0	\$ 360,004	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	184,382	0	184,382	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	1,200,000	12,099	1,212,099	(Sch 5)
040		Property Taxes	7300	116,608	0	116,608	(Sch 5)
045		Property Insurance	7400	43,200	0	43,200	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 2,216,773	\$ 12,099	\$ 2,228,872	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 44,462	\$ 0	\$ 44,462	(Sch 3)
060	.20-.39	Fringe Benefits	6400	11,798	0	11,798	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	15,816	0	15,816	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 72,076	\$ 0	\$ 72,076	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 241,009	\$ 0	\$ 241,009	(Sch 3)
065	.20-.39	Fringe Benefits	6500	110,305	0	110,305	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	358,802	0	358,802	(Sch 4)
065		Dietary - Total	6500	\$ 710,116	\$ 0	\$ 710,116	
070		Provision for Bad Debts	7700	\$ 0	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	11,897	0	11,897	(Sch 4)
075		Patient Supplies - Total	8100	\$ 11,897	\$ 0	\$ 11,897	
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	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VACAVILLE CONVALESCENT AND REHABILITATION CENTER

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

Provider NPI:
1114914355

OSHPD Facility Number:
206484004

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	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	435,774	0	435,774	(Sch 4)
080		Physical Therapy - Total	8200	\$ 435,774	\$ 0	\$ 435,774	
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	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	352,579	0	352,579	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 352,579	\$ 0	\$ 352,579	
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	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	87,552	0	87,552	(Sch 4)
083		Speech Pathology - Total	8280	\$ 87,552	\$ 0	\$ 87,552	
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	278,970	0	278,970	(Sch 4)
085		Pharmacy - Total	8300	\$ 278,970	\$ 0	\$ 278,970	
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	70,599	0	70,599	(Sch 4)
090		Laboratory - Total	8400	\$ 70,599	\$ 0	\$ 70,599	
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	58,332	0	58,332	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 58,332	\$ 0	\$ 58,332	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VACAVILLE CONVALESCENT AND REHABILITATION CENTER

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

Provider NPI:
1114914355

OSHPD Facility Number:
206484004

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		\$ 1,295,703	\$ 0	\$ 1,295,703	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,789,918	\$ 0	\$ 2,789,918	(Sch 2)
105	.20-.39	Fringe Benefits	6110	947,335	0	947,335	(Sch 2)
105	.49	Agency Staff	6110	83,148	0	83,148	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	410,435	(143,096)	267,339	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,230,836	\$ (143,096)	\$ 4,087,740	
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:
VACAVILLE CONVALESCENT AND REHABILITATION CENTER

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

Provider NPI:
1114914355

OSHPD Facility Number:
206484004

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	0	20,328	20,328 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 20,328	\$ 20,328
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		\$ 4,230,836	\$ (122,768)	\$ 4,108,068
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 87,003	\$ 0	\$ 87,003 (Sch 2)
155	.20-.39	Fringe Benefits	6600	32,062	0	32,062 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0 (Sch 4)
155		Social Services - Total	6600	\$ 119,065	\$ 0	\$ 119,065

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VACAVILLE CONVALESCENT AND REHABILITATION CENTER

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

Provider NPI:
1114914355

OSHPD Facility Number:
206484004

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	\$ 89,872	\$ 0	\$ 89,872	(Sch 2)
160	.20-.39	Fringe Benefits	6700	33,169	0	33,169	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	14,325	0	14,325	(Sch 4)
160		Activities - Total	6700	\$ 137,366	\$ 0	\$ 137,366	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 509,194	\$ 0	\$ 509,194	(Sch 6)
165	.20-.39	Fringe Benefits	6900	186,107	0	186,107	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	191,274	130,649	321,923	(Sch 6)
165		Administration - Total	6900	\$ 886,575	\$ 130,649	\$ 1,017,224	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 84,619	\$ 0	\$ 84,619	(Sch 3)
166	.20-.39	Fringe Benefits	6900	33,457	0	33,457	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	80,788	0	80,788	(Sch 4)
166		Medical Records - Total	6900	\$ 198,864	\$ 0	\$ 198,864	
167		CDPH Licensing Fees	6900	\$ 36,822	\$ 0	\$ 36,822	(Sch 6)
168		Professional Liability Insurance	6900	\$ 99,600	\$ 0	\$ 99,600	(Sch 6)
169		Quality Assurance Fees	6900	\$ 512,046	\$ 0	\$ 512,046	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 82,364	\$ 0	\$ 82,364	(Sch 3)
170	.20-.39	Fringe Benefits	6800	38,850	0	38,850	(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	\$ 121,214	\$ 0	\$ 121,214	
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		\$ 2,111,552	\$ 130,649	\$ 2,242,201	
200		Total		\$ 10,637,056	\$ 19,980	\$ 10,657,036	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 199,481	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
VACAVILLE CONVALESCENT AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1114914355		9
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	\$199,481	\$199,481		

Provider Name							Fiscal Period	Provider NPI		Adjustments	
VACAVILLE CONVALESCENT AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1114914355		9	
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	035	4	8A-1	035	4	Leases and Rentals	\$1,200,000	\$12,099	\$1,212,099	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	410,435	(575)	409,860 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	191,274	(11,524)	179,750 *	
							To reclassify lease expenses 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	* \$409,860	(\$142,521)	\$267,339	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 179,750	142,521	322,271 *	
							To reclassify Medical Director costs for proper cost determination. 42 CFR 413.20, 413.24, and 413.50 CMS Pub 15-1, Sections 2300, 2304, and 2306				

Provider Name							Fiscal Period	Provider NPI	Adjustments		
VACAVILLE CONVALESCENT AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1114914355	9		
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>											
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate tax penalties and/or fines not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2122.1	*	\$322,271	(\$348)	\$321,923
5	10.5	128	4	8A-1	140	4	Beauty and Barber - Other - Nonlabor To reverse the provider's abatement of revenue against a nonreimbursable cost center. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328 CMS Pub. 15-2, Section 3613		\$0	\$20,328	\$20,328

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
VACAVILLE CONVALESCENT AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1114914355		9
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>												
6	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 March 29, 2013 Report Date: April 2, 2013 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	22,634	(21,753)	881		
7	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	0	21,753	21,753		

Provider Name							Fiscal Period			Provider NPI		Adjustments
VACAVILLE CONVALESCENT AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1114914355		9
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 OTHER MATTERS</u>												
8	Not Reported			1	14	N/A	Medi-Cal Overpayments 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		\$0	\$3,614	\$3,614 *	
9	Not Reported			1	14	N/A	Medi-Cal Overpayments 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	*	\$3,614	\$42,293	\$45,907	

*Balance carried forward from prior/to subsequent adjustments