

**REPORT
ON THE
RATE SETTING AUDIT**

**VACAVILLE CONVALESCENT AND
REHABILITATION CENTER
VACAVILLE, CALIFORNIA
PROVIDER NUMBER: LTC55349I
NPI NUMBER: 1114914355**

**FISCAL PERIOD ENDED
DECEMBER 31, 2009**

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

**Section Chief: Louise Wong
Audit Supervisor: Jesse Duran
Auditor: Joe Hodges**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 20, 2011

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

PROVIDER: VACAVILLE CONVALESCENT AND REHABILITATION CENTER
PROVIDER NUMBER: LTC55349I
NPI NUMBER: 1114914355
FISCAL PERIOD ENDED DECEMBER 31, 2009

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 Paid Claims Summary Report, 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 Schedule

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

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.

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

John Melton, Chief
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2825
(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
P.O. Box 997413
Sacramento, CA 95899-7413

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 95814-5005
(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 COST PER PATIENT DAY

Provider Name:
VACAVILLE CONVALESCENT AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
LTC55349I

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	\$ 4,129,150	\$ 109.59
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 762,520	\$ 20.24
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 830,245	\$ 22.04
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 907,767	\$ 24.09
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 108,046	\$ 2.87
6	DPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 27,871	\$ 0.74
7	Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 72,930	\$ 1.94
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 302,801	\$ 8.04
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 601,524	\$ 15.97
11	Cost of Routine Service/Audited Total Costs	\$ 8,067,349	\$ 7,742,852	\$ 205.51
12	Total Patient Days (Adj 9)	37,671	37,677	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 214.15	\$ 205.51	
14	Overpayments (Adj)	\$ 0	\$ 0	
15				
INTERMEDIATE CARE				
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
17	Total Patient Days (Adj)		0	
18	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
19	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
21	Total Patient Days (Adj)		0	
22	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
23	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED				
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
25	Total Patient Days (Adj)		0	
26	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
27	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00 *
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00 *
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00 *
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00 *
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00 *
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00 *
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00 *
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00 *
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00 *
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	\$ N/A	\$ 0	\$ 0.00 *
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00 *
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
VACAVILLE CONVALESCENT AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
LTC55349I

NPI:
1114914355

OSHPD Facility No.:
206484004

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE - PEDIATRIC SUBACUTE				
42	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	\$ 0	\$ 0	
43	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
44	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	\$ 0	\$ 0	
45	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
46	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
47	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
49	Total Patient Days (Adj)		0	
50	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
51	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
53	Total Patient Days (Adj)		0	
54	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
55	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
56	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
57	Total Patient Days (Adj)		0	
58	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
59	Overpayments (Adj)	\$	\$ 0	

* (From Adult Subacute Schedule 1)

**ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)**

Provider Name:
VACAVILLE CONVALESCENT AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
LTC55349I

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 (Salaries, Fringe Benefits, & Agency Labor)	\$ 118,301	\$ 118,301			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	107,358		\$ 107,358		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	23,258	0	0	0	23,258
077	Specialized Support Surfaces	N/A	0	0	0	0
080	Physical Therapy	432,363	0	0	0	432,363
081	Respiratory Therapy	0	0	0	0	0
082	Occupational Therapy	359,511	0	0	0	359,511
083	Speech Pathology	78,640	0	0	0	78,640
085	Pharmacy	401,663	0	0	0	401,663
090	Laboratory	44,189	0	0	0	44,189
095	Home Health Services	0	0	0	0	0
100	Other Ancillary Services	52,877	0	0	0	52,877
101	Subacute Ancillary Services	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services	0	0	0	0	0
	ROUTINE SERVICES					
105	Skilled Nursing Care	3,903,491	118,301	107,358	0	4,129,150
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 - Pediatrics	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	0	0	0
140	Beauty and Barber	22,391	0	0	0	22,391
145	Other Nonreimbursable	0	0	0	0	0
	TOTAL	\$ 5,544,042	\$ 118,301	\$ 107,358		\$ 5,544,042

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

**** (To Pediatric Subacute Schedule 1)

***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name: VACAVILLE CONVALESCENT AND REHABILITATION CENTER Provider Number: LTC553491 NPI: 1114914355 OSHPD Facility Number: 206484004 Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 63,682	\$ 63,682										
010	Housekeeping	254,790	-	\$ 254,790									
060	Laundry and Linen	54,417	1,509	6,038	\$ 61,964								
065	Dietary	280,541	3,971	15,890	0	\$ 300,402							
155	Social Services	N/A	539	2,158	0	0	\$ 2,698						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	4,680	18,723	0	0	0	0		\$ 23,403	\$ 23,403		
166	Medical Records	99,170	0	0	0	0	0	0		99,170		\$ 99,170	
170	Inservice Education - Nursing	57,134	0	0	0	0	0	0	\$ 57,134				
ANCILLARY SERVICES													
075	Patient Supplies		894	3,575	0	0	0	0	0	4,469	137	579	\$ 5,184 *****
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 *****
080	Physical Therapy		1,291	5,164	0	0	0	0	0	6,455	1,351	5,726	13,532 *****
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0 *****
082	Occupational Therapy		1,142	4,568	0	0	0	0	0	5,710	1,129	4,784	11,623 *****
083	Speech Pathology		175	702	0	0	0	0	0	877	241	1,022	2,140 *****
085	Pharmacy		539	2,158	0	0	0	0	0	2,698	1,204	5,103	9,005 *****
090	Laboratory		0	0	0	0	0	0	0	0	128	542	670 ***
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	153	648	802 ***
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0 ***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0 *****
ROUTINE SERVICES													
105	Skilled Nursing Care		48,217	192,913	61,964	300,402	2,698	0	57,134	663,328	18,939	80,253	762,520 *
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 - Pediatrics		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		725	2,900	0	0	0	0	0	3,625	121	513	4,258
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 809,734	\$ 63,682	\$ 254,790	\$ 61,964	\$ 300,402	\$ 2,698	\$ -	\$ 57,134	\$ 687,161	\$ 23,403	\$ 99,170	\$ 809,734

* (To Schedule 1)
 ** (To Adult Subacute Schedule 1)
 *** (To Adult Subacute Schedule 2)
 **** (To Pediatric Subacute Schedule 1)
 ***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name: VACAVILLE CONVALESCENT AND REHABILITATION CENTER Provider Number: LTC553491 NPI: 1114914355 OSHPD Facility Number: 206484004 Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 219,538	\$ 219,538										
010	Housekeeping	52,233	0	\$ 52,233									
060	Laundry and Linen	13,141	5,203	1,238	\$ 19,581								
065	Dietary	326,938	13,691	3,257	0	\$ 343,887							
155	Social Services	0	1,860	442	0	0	\$ 2,302						
160	Activities	15,188	0	0	0	0	0	\$ 15,188					
165	Administration	N/A	16,133	3,838	0	0	0	0		\$ 19,971	\$ 19,971		
166	Medical Records	14,981	0	0	0	0	0	0		14,981		\$ 14,981	
170	Inservice Education - Nursing	206	0	0	0	0	0	0	\$ 206				
ANCILLARY SERVICES													
075	Patient Supplies	0	3,081	733	0	0	0	0	0	3,813	117	87	\$ 4,017
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	4,450	1,059	0	0	0	0	0	5,508	1,153	865	7,526
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	3,936	937	0	0	0	0	0	4,873	963	723	6,559
083	Speech Pathology	0	605	144	0	0	0	0	0	749	206	154	1,109
085	Pharmacy	0	1,860	442	0	0	0	0	0	2,302	1,028	771	4,101
090	Laboratory	0	0	0	0	0	0	0	0	0	109	82	191
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	131	98	229
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	215,025	166,222	39,548	19,581	343,887	2,302	15,188	206	801,960	16,162	12,123	830,245
110	Intermediate Care	0	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	0
120	Developmentally Disabled Care	0	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 - Pediatrics	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	0
130	Hospice Inpatient Care	0	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	0
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	2,499	594	0	0	0	0	0	3,093	103	77	3,274
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 857,250	\$ 219,538	\$ 52,233	\$ 19,581	\$ 343,887	\$ 2,302	\$ 15,188	\$ 206	\$ 822,298	\$ 19,971	\$ 14,981	\$ 857,250

* (To Schedule 1)
 ** (To Adult Subacute Schedule 1)
 *** (To Adult Subacute Schedule 2)
 **** (To Pediatric Subacute Schedule 1)
 ***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VACAVILLE CONVALESCENT AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
LTC55349I

NPI:
1114914355

OSHPD Facility Number:
206484004

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)	\$ 996,291	89%							
	Property Tax (line 40)	118,582	11%	\$ 1,114,873						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			26,420	0	0	\$ 26,420			
065	Dietary			69,527	0	0	0	\$ 69,527		
155	Social Services			9,444	0	0	0	0	\$ 9,444	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			81,927	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			15,644	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			22,596	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			19,989	0	0	0	0	0	0
083	Speech Pathology			3,071	0	0	0	0	0	0
085	Pharmacy			9,444	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 Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			844,121	0	0	26,420	69,527	9,444	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 - Pediatrics			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			12,689	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,114,873	100%	\$ 1,114,873	\$ -	\$ -	\$ 26,420	\$ 69,527	\$ 9,444	\$ -

* (To Schedule 1)
 ** (To Adult Subacute Schedule 1)
 *** (To Adult Subacute Schedule 2)
 **** (To Pediatric Subacute Schedule 1)
 ***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VACAVILLE CONVALESCENT AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
LTC553491

NPI:
1114914355

OSHPD Facility Number:
206484004

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 89% Of Total	Property Tax 11% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 996,291	89%							
	Property Tax (line 40)	118,582	11%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 81,927	\$ 81,927				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
ANCILLARY SERVICES										
075	Patient Supplies			0	15,644	478	0	\$ 16,122	\$ 14,407	\$ 1,715 *****
077	Specialized Support Surfaces			0	0	0	0	0	0	0 *****
080	Physical Therapy			0	22,596	4,731	0	27,327	24,420	2,907 *****
081	Respiratory Therapy			0	0	0	0	0	0	0 *****
082	Occupational Therapy			0	19,989	3,952	0	23,941	21,395	2,546 *****
083	Speech Pathology			0	3,071	844	0	3,915	3,499	416 *****
085	Pharmacy			0	9,444	4,216	0	13,660	12,207	1,453 *****
090	Laboratory			0	0	448	0	448	400	48 ***
095	Home Health Services			0	0	0	0	0	0	0 *****
100	Other Ancillary Services			0	0	536	0	536	479	57 ***
101	Subacute Ancillary Services			0	0	0	0	0	0	0 *****
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0 *****
ROUTINE SERVICES										
105	Skilled Nursing Care			0	949,513	66,299	0	1,015,812	907,767	108,046 *
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 - Pediatrics			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	12,689	423	0	13,112	11,718	1,395
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,114,873	100%	\$ -	\$ 1,032,946	\$ 81,927	\$ -	\$ 1,114,873	\$ 996,291	\$ 118,582

* (To Schedule 1)
 ** (To Adult Subacute Schedule 1)
 *** (To Adult Subacute Schedule 2)
 **** (To Pediatric Subacute Schedule 1)
 ***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
VACAVILLE CONVALESCENT AND REHABILITATION CENTER

Provider Number:
LTC553491

NPI:
1114914355

OSHPD Facility Number:
206484004

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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. 60% of Total	DPH License Fees 3% of Total	Liability Insurance 7% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 43,028												
055	Interest-Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	700,283												
	Total Costs Allocable as Administration	743,311	60%											
167	DPH Licensing Fees	34,440	3%											
168	Liability Insurance	90,120	7%											
169	Quality Assurance Fees	374,175	30%											
174	Caregiver Training	0	0%											
	Total	1,242,046	100%						\$ 1,242,046					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 23,258	\$ 4,469	\$ 3,813	\$ 15,644	\$ 47,184	7,247	\$ 4,337	\$ 201	\$ 526	\$ 2,183	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			432,363	6,455	5,508	22,596	466,923	71,717	42,920	1,989	5,204	21,605	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			359,511	5,710	4,873	19,989	390,083	59,915	35,857	1,661	4,347	18,050	0
083	Speech Pathology			78,640	877	749	3,071	83,337	12,800	7,660	355	929	3,856	0
085	Pharmacy			401,663	2,698	2,302	9,444	416,107	63,912	38,249	1,772	4,637	19,254	0
090	Laboratory			44,189	0	0	0	44,189	6,787	4,062	188	492	2,045	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			52,877	0	0	0	52,877	8,122	4,860	225	589	2,447	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			4,129,150	663,328	801,960	949,513	6,543,951	1,005,125	601,524	27,871	72,930	302,801	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 - Pediatrics			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			22,391	3,625	3,093	12,689	41,798	6,420	3,842	178	466	1,934	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,242,046		\$ 5,544,042	\$ 687,161	\$ 822,298	\$ 1,032,946	\$ 8,086,447	\$ 1,242,046					
	Total Administrative Costs							\$ 1,242,046		\$ 743,311	\$ 34,440	\$ 90,120	\$ 374,175	\$ -
	Unit Cost Multiplier							0.15359600						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 122,573	\$ 34,952	\$ 81,927	\$ 239,452							
	TOTAL FACILITY COSTS							\$ 9,567,945						

* (To Schedule 1)
 ** (To Adult Subacute Schedule 1)
 *** (To Adult Subacute Schedule 2)
 **** (To Pediatric Subacute Schedule 1)
 ***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name: VACAVILLE CONVALESCENT AND REHABILITATION CENTER Provider Number: LTC553491 NPI: 1114914355 OSHPD Facility Number: 206484004 Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adjs 2, 3, 8)	(Adjs 2, 8)	(Adjs 2, 8)							
	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						47,184	47,184
077	Specialized Support Surfaces									0	0
080	Physical Therapy	390	390	390						466,923	466,923
081	Respiratory Therapy									0	0
082	Occupational Therapy	345	345	345						390,083	390,083
083	Speech Pathology	53	53	53						83,337	83,337
085	Pharmacy	163	163	163						416,107	416,107
090	Laboratory									44,189	44,189
095	Home Health Services									0	0
100	Other Ancillary Services									52,877	52,877
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	14,569	14,569	14,569	184,955	110,973	4,118,516	4,118,516	4,118,516	6,543,951	6,543,951
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 - Pediatrics						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						41,798	41,798
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	19,242	19,242	19,242	184,955	110,973	4,118,516	4,118,516	4,118,516	8,086,447	8,086,447
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 118,301 0.028724181	\$ 107,358 0.026067156			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 63,682 3.30953123	\$ 254,790 13.24134705	\$ 61,964 0.33502312	\$ 300,402 2.70698327	\$ 2,698 0.00065504	\$ - 0.00000000	\$ 57,134 0.01387247	\$ 23,403 0.00289409	\$ 99,170 0.01226373
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 219,538 11.40931296	\$ 52,233 2.71453071	\$ 19,581 0.10587155	\$ 343,887 3.09883136	\$ 2,302 0.00055898	\$ 15,188 0.00368774	\$ 206 0.00005002	\$ 19,971 0.00246970	\$ 14,981 0.00185261
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,114,873 57.93955930	\$ - 0.00000000	\$ - 0.00000000	\$ 26,420 0.14284793	\$ 69,527 0.62652601	\$ 9,444 0.00229310	\$ - 0.00000000	\$ - 0.00000000	\$ 81,927 0.01013134	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VACAVILLE CONVALESCENT AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
LTC55349I

NPI:
1114914355

OSHPD Facility Number:
206484004

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 48,647	\$ 0	\$ 48,647	(Sch 3)
005	.20-.39	Fringe Benefits	6200	15,035	0	15,035	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	236,573	(17,035)	219,538	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 300,255	\$ (17,035)	\$ 283,220	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 204,746	\$ 0	\$ 204,746	(Sch 3)
010	.20-.39	Fringe Benefits	6300	50,044	0	50,044	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	52,233	0	52,233	(Sch 4)
010		Housekeeping - Total	6300	\$ 307,023	\$ 0	\$ 307,023	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 187,684	0	\$ 187,684	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	9,306	0	9,306	(Sch 5)
025		Depreciation: Equipment	7140	2,694	0	2,694	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	111,992	0	111,992	(Sch 5)
035		Leases and Rentals	7200	12,412	0	12,412	(Sch 5)
040		Property Taxes	7300	118,582	0	118,582	(Sch 5)
045		Property Insurance	7400	12,960	30,068	43,028	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	672,203	0	672,203	(Sch 5)
055		Interest-Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,735,111	\$ 13,033	\$ 1,748,144	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 45,018	\$ 0	\$ 45,018	(Sch 3)
060	.20-.39	Fringe Benefits	6400	9,399	0	9,399	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	13,141	0	13,141	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 67,558	\$ 0	\$ 67,558	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 223,402	\$ 0	\$ 223,402	(Sch 3)
065	.20-.39	Fringe Benefits	6500	57,139	0	57,139	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	326,938	0	326,938	(Sch 4)
065		Dietary - Total	6500	\$ 607,479	\$ 0	\$ 607,479	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services (Note 1)					
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	23,258	0	23,258	(Sch 2)
075		Patient Supplies - Total	8100	\$ 23,258	\$ 0	\$ 23,258	(Sch 2)
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, 2009 THROUGH DECEMBER 31, 2009

Provider Number:

LTC55349I

NPI:

1114914355

OSHPD Facility Number:

206484004

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	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	432,363	0	432,363	
080		Physical Therapy - Total	8200	\$ 432,363	\$ 0	\$ 432,363	(Sch 2)
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	
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
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	359,511	0	359,511	
082		Occupational Therapy - Total	8250	\$ 359,511	\$ 0	\$ 359,511	(Sch 2)
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	78,640	0	78,640	
083		Speech Pathology - Total	8280	\$ 78,640	\$ 0	\$ 78,640	(Sch 2)
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	401,663	0	401,663	
085		Pharmacy - Total	8300	\$ 401,663	\$ 0	\$ 401,663	(Sch 2)
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	44,189	0	44,189	
090		Laboratory - Total	8400	\$ 44,189	\$ 0	\$ 44,189	(Sch 2)
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	
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
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	52,877	0	52,877	
100		Other Ancillary Services - Total	8900	\$ 52,877	\$ 0	\$ 52,877	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VACAVILLE CONVALESCENT AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
LTC55349I

NPI:
1114914355

OSHPD Facility Number:
206484004

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute 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	
101		Subacute Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102		Subacute Pediatrics 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	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
104		Subtotal 075 - 102		\$ 1,392,501	\$ 0	\$ 1,392,501	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,886,426	\$ 0	\$ 2,886,426	(Sch 2)
105	.20-.39	Fringe Benefits	6110	857,073	0	857,073	(Sch 2)
105	.49	Agency Staff	6110	159,992	0	159,992	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	215,025	0	215,025	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,118,516	\$ 0	\$ 4,118,516	
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 - Pediatrics					
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	
126		Subacute Care - Pediatrics - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VACAVILLE CONVALESCENT AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
LTC55349I

NPI:
1114914355

OSHPD Facility Number:
206484004

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	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	
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	22,391	0	22,391	
140		Beauty and Barber - Total	8900	\$ 22,391	\$ 0	\$ 22,391	(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		Subtotal 105 - 145		\$ 4,140,907	\$ 0	\$ 4,140,907	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 88,332	\$ 0	\$ 88,332	(Sch 2)
155	.20-.39	Fringe Benefits	6600	29,969	0	29,969	(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	\$ 118,301	\$ 0	\$ 118,301	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VACAVILLE CONVALESCENT AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
LTC55349I

NPI:
1114914355

OSHPD Facility Number:
206484004

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 86,530	\$ 0	\$ 86,530	(Sch 2)
160	.20-.39	Fringe Benefits	6700	20,828	0	20,828	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	15,188	0	15,188	(Sch 4)
160		Activities - Total	6700	\$ 122,546	\$ 0	\$ 122,546	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 710,351	\$ (364,275)	\$ 346,076	(Sch 6)
165	.20-.39	Fringe Benefits	6900	176,768	0	176,768	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	190,605	(13,166)	177,439	(Sch 6)
165		Administration - Total	6900	\$ 1,077,724	\$ (377,441)	\$ 700,283	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	\$ 85,820	\$ 0	\$ 85,820	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	13,350	0	13,350	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	14,981	0	14,981	(Sch 4)
166		Medical Records - Total	6900	\$ 114,151	\$ 0	\$ 114,151	
167		DPH Licensing Fees	6900	\$ 34,440	\$ 0	\$ 34,440	(Sch 6)
168		Liability Insurance	6900	\$ 124,971	\$ (34,851)	\$ 90,120	(Sch 6)
169		Quality Assurance Fees	6900	\$ 374,175	\$ 0	\$ 374,175	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 45,447	\$ 0	\$ 45,447	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,687	0	11,687	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	206	0	206	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 57,340	\$ 0	\$ 57,340	
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		\$ 2,023,648	\$ (412,292)	\$ 1,611,356	
200		Total		\$ 9,967,204	\$ (399,259)	\$ 9,567,945	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VACAVILLE CONVALESCENT AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
LTC55349I

NPI:
1114914355

OSHPD Facility Number:
206484004

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		\$ 48,647	\$ 0	\$ 48,647
005	2	Fringe Benefits		15,035	0	15,035
005	3	Agency Staff				0
005	4	Other - Nonlabor		236,573	0	236,573
005	5	Plant Operations and Maintenance - Total		\$ 300,255	\$ 0	\$ 300,255
010		Housekeeping				
010	1	Salaries and Wages		\$ 204,746	\$ 0	\$ 204,746
010	2	Fringe Benefits		50,044	0	50,044
010	3	Agency Staff				0
010	4	Other - Nonlabor		52,233	0	52,233
010	5	Housekeeping - Total		\$ 307,023	\$ 0	\$ 307,023
015	4	Depreciation: Buildings and Improvements		\$ 187,684	\$ 0	\$ 187,684
020	4	Depreciation: Leasehold Improvements		9,306	0	9,306
025	4	Depreciation: Equipment		2,694	0	2,694
030	4	Depreciation and Amortization - Other		111,992	0	111,992
035	4	Leases and Rentals		12,412	0	12,412
040	4	Property Taxes		118,582	0	118,582
045	4	Property Insurance		12,960	0	12,960
050	4	Interest-Property, Plant, and Equipment		672,203	0	672,203
055	4	Interest-Other				0
		Subtotal 005 - 055		1,735,111	0	1,735,111
060		Laundry and Linen				
060	1	Salaries and Wages		\$ 45,018	\$ 0	\$ 45,018
060	2	Fringe Benefits		9,399	0	9,399
060	3	Agency Staff				0
060	4	Other - Nonlabor		13,141	0	13,141
060	5	Laundry and Linen - Total		\$ 67,558	\$ 0	\$ 67,558
065		Dietary				
065	1	Salaries and Wages		\$ 223,402	\$ 0	\$ 223,402
065	2	Fringe Benefits		57,139	0	57,139
065	3	Agency Staff				0
065	4	Other - Nonlabor		326,938	0	326,938
065	5	Dietary - Total		\$ 607,479	\$ 0	\$ 607,479
070	4	Provision for Bad Debts		\$	\$	\$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		\$	\$	\$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		23,258	0	23,258
075	5	Patient Supplies - Total		\$ 23,258	\$ 0	\$ 23,258
077		Specialized Support Surfaces				
077	1	Salaries and Wages		\$	\$	\$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		\$ 0	\$ 0	\$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VACAVILLE CONVALESCENT AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
LTC55349I

NPI:
1114914355

OSHPD Facility Number:
206484004

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		\$	\$	\$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff				0
080	4	Other - Nonlabor		432,363	0	432,363
080	5	Physical Therapy - Total		\$ 432,363	\$ 0	\$ 432,363
081		Respiratory Therapy				
081	1	Salaries and Wages		\$	\$	\$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		\$ 0	\$ 0	\$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		\$	\$	\$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff				0
082	4	Other - Nonlabor		359,511	0	359,511
082	5	Occupational Therapy - Total		\$ 359,511	\$ 0	\$ 359,511
083		Speech Pathology				
083	1	Salaries and Wages		\$	\$	\$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor		78,640	0	78,640
083	5	Speech Pathology - Total		\$ 78,640	\$ 0	\$ 78,640
085		Pharmacy				
085	1	Salaries and Wages		\$	\$	\$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		401,663	0	401,663
085	5	Pharmacy - Total		\$ 401,663	\$ 0	\$ 401,663
090		Laboratory				
090	1	Salaries and Wages		\$	\$	\$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		44,189	0	44,189
090	5	Laboratory - Total		\$ 44,189	\$ 0	\$ 44,189
095		Home Health Services				
095	1	Salaries and Wages		\$	\$	\$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		\$ 0	\$ 0	\$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		\$	\$	\$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff				0
100	4	Other - Nonlabor		52,877	0	52,877
100	5	Other Ancillary Services - Total		\$ 52,877	\$ 0	\$ 52,877

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VACAVILLE CONVALESCENT AND REHABILITATION CENTER

Fiscal Period:
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Provider Number:
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OSHPD Facility Number:
206484004

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		\$	\$	\$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		\$ 0	\$ 0	\$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		\$	\$	\$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		\$ 0	\$ 0	\$ 0
104		Subtotal 075 - 102		\$ 1,392,501	\$ 0	\$ 1,392,501
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		\$ 2,886,426	\$ 0	\$ 2,886,426
105	2	Fringe Benefits		857,073	0	857,073
105	3	Agency Staff		159,992	0	159,992
105	4	Other - Nonlabor		215,025	0	215,025
105	5	Skilled Nursing Care - Total		\$ 4,118,516	\$ 0	\$ 4,118,516
110		Intermediate Care				
110	1	Salaries and Wages		\$	\$	\$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		\$ 0	\$ 0	\$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		\$	\$	\$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		\$ 0	\$ 0	\$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		\$	\$	\$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		\$ 0	\$ 0	\$ 0
125		Subacute Care				
125	1	Salaries and Wages		\$	\$	\$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		\$ 0	\$ 0	\$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		\$	\$	\$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		\$ 0	\$ 0	\$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VACAVILLE CONVALESCENT AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
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OSHPD Facility Number:
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Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		\$	\$	\$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		\$	\$	\$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	1	Salaries and Wages		\$	\$	\$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		\$ 0	\$ 0	\$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		\$	\$	\$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		\$	\$	\$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff				0
140	4	Other - Nonlabor		22,391	0	22,391
140	5	Beauty and Barber - Total		\$ 22,391	\$ 0	\$ 22,391
145		Other Nonreimbursable				
145	1	Salaries and Wages		\$	\$	\$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 4,140,907	\$ 0	\$ 4,140,907
155		Social Services				
155	1	Salaries and Wages		\$ 88,332	\$ 0	\$ 88,332
155	2	Fringe Benefits		29,969	0	29,969
155	3	Agency Staff				0
155	4	Other - Nonlabor				0
155	5	Social Services - Total		\$ 118,301	\$ 0	\$ 118,301
160		Activities				
160	1	Salaries and Wages		\$ 86,530	\$ 0	\$ 86,530
160	2	Fringe Benefits		20,828	0	20,828
160	3	Agency Staff				0
160	4	Other - Nonlabor		15,188	0	15,188
160	5	Activities - Total		\$ 122,546	\$ 0	\$ 122,546

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VACAVILLE CONVALESCENT AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
LTC55349I

NPI:
1114914355

OSHPD Facility Number:
206484004

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages	1	\$ 796,171	\$ (85,820)	\$ 710,351
165	2	Fringe Benefits	1	190,118	(13,350)	176,768
165	3	Agency Staff				0
165	4	Other - Nonlabor	1	739,172	(548,567)	190,605
165	5	Administration - Total		\$ 1,725,461	\$ (647,737)	\$ 1,077,724
166		Medical Records				
166	1	Medical Records - Salaries and Wages		\$ 85,820	\$ 0	\$ 85,820
166	2	Medical Records - Fringe Benefits		13,350	0	13,350
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor		14,981	0	14,981
166	5	Medical Records - Total		\$ 114,151	\$ 0	\$ 114,151
167	4	DPH Licensing Fees ***		\$ 34,440	\$ 0	\$ 34,440
168	4	Liability Insurance ***		\$ 124,971	\$ 0	\$ 124,971
169	4	Quality Assurance Fees ***		\$ 374,175	\$ 0	\$ 374,175
170		Inservice Education - Nursing				
170	1	Salaries and Wages		\$ 45,447	\$ 0	\$ 45,447
170	2	Fringe Benefits		11,687	0	11,687
170	3	Agency Staff				0
170	4	Other - Nonlabor		206	0	206
170	5	Inservice Education - Nursing - Total		\$ 57,340	\$ 0	\$ 57,340
174		Caregiver Training ***				
174	1	Salaries and Wages		\$	\$	\$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		\$ 0	\$ 0	\$ 0
		Subtotal 155 - 174		\$ 2,671,385	\$ (647,737)	\$ 2,023,648
200		Total		\$ 10,614,941	\$ (647,737)	\$ 9,967,204

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:
VACAVILLE CONVALESCENT AND REHABILITATION CENTER

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1114914355

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Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	(17,035)	(17,035)						
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	30,068				30,068			
050	4	Interest-Property, Plant, and Equipment	0							
055	4	Interest-Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:
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Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							

Provider Name:
VACAVILLE CONVALESCENT AND REHABILITATION CENTER

Provider Number:
LTC55349I

NPI:
1114914355

OSHPD Facility Number: 206484004
Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care Salaries and Wages	0							
128	2	Transitional Inpatient Care Fringe Benefits	0							
128	3	Transitional Inpatient Care Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care -Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber Salaries and Wages	0							
140	2	Beauty and Barber Fringe Benefits	0							
140	3	Beauty and Barber Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	(364,275)			(364,275)				
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(13,166)		(13,166)					
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	DPH Licensing Fees	0							
168	4	Liability Insurance	(34,851)				(34,851)			
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Medical Records - Salaries and Wages	0							
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name:
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Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
180	4	Professional Liability - Deductible	0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
200		Total	<u>(\$399,259)</u> (To Sch 8)	<u>(17,035)</u>	<u>(13,166)</u>	<u>(364,275)</u>	<u>(4,783)</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period	Provider Number		Adjustments
VACAVILLE CONVALESCENT AND REHABILITATION CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC55439I		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.				
MEMORANDUM ADJUSTMENTS										
1	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$796,171	(\$85,820)	\$710,351 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	190,118	(13,350)	176,768
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	739,172	(548,567)	190,605 *
To reconcile provider's reported costs on page 10.5 to provider's reported costs on page 10.1 column 14. CMS Pub. 15-1, Sections 2300 and 2304										
2	10.7	075	2,3	7	075	N/A	Patient Supplies (Square Feet)	0	270	270
	10.7	080	2,3	7	080	N/A	Physical Therapy	0	390	390
	10.7	082	2,3	7	082	N/A	Occupational Therapy	0	345	345
	10.7	083	2,3	7	083	N/A	Speech Pathology	0	53	53
	10.7	085	2,3	7	085	N/A	Pharmacy	0	163	163
	10.7	105	2,3	7	105	N/A	Skilled Nursing Care	0	14,569	14,569
	10.7	140	2,3	7	140	N/A	Beauty and Barber	0	219	219
	10.7	175	2,3	7	N/A	N/A	Total Statistics - Square Feet	0	16,009	16,009 *
3	10.7	105	1	7	105	N/A	Skilled Nursing Care (Square Feet)	14,596	(27)	14,569
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	19,269	(27)	19,242
To reconcile provider's reported statistics on page 10.7 to provider's reported statistics on page 11(1). CMS Pub. 15-1, Sections 2300, 2304, and 2306										

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number		Adjustments
VACAVILLE CONVALESCENT AND REHABILITATION CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC55439I		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.				
ADJUSTMENTS TO REPORTED COSTS										
4	10.5	005	4	8A-2	005	4	Plant Operations and Maintenance - Other - Nonlabor To adjust the provider's utility costs to agree with the provider's invoices. CMS Pub. 15-1, Sections 2300 and 2304	\$236,573	(\$17,035)	\$219,538
5	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To eliminate automobile expense due to lack of documentation. CMS Pub. 15-1, Sections 2300 and 2304	* \$190,605	(\$13,166)	\$177,439
6	10.5	165	1	8A-2	165	1	Administration - Salaries and Wages To adjust reported administrator compensation to agree with California guidelines. CMS Pub. 15-1, Sections 901, 902.3, 904, and 1005	* \$710,351	(\$364,275)	\$346,076
7	10.5	045	4	8A-2	045	4	Property Insurance	\$12,960	\$30,068	\$43,028
	10.5	168	4	8A-2	168	4	Liability Insurance To adjust the reported liability insurance expense to agree with the insurance policy. CMS Pub. 15-1, Sections 2300 and 2304	124,971	(34,851)	90,120

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider Number		Adjustments			
VACAVILLE CONVALESCENT AND REHABILITATION CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		LTC55439I		9			
Report References														
Cost Report			Audit Report				Explanation of Audit Adjustments					As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.								
<u>ADJUSTMENT TO REPORTED STATISTICS</u>														
8	10.7	060	2,3	7	060	N/A	Laundry and Linen (Square Feet)			0	456	456		
	10.7	065	2,3	7	065	N/A	Dietary			0	1,200	1,200		
	10.7	155	2,3	7	155	N/A	Social Services			0	163	163		
	10.7	165	2,3	7	165	N/A	Administration			0	1,414	1,414		
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	*	16,009		3,233	19,242		
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	*	16,009		3,233	19,242		
To adjust square feet statistics to agree with the provider's records. CMS Pub. 15-1, Sections 2304 and 2306														

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider Number		Adjustments
VACAVILLE CONVALESCENT AND REHABILITATION CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		LTC55439I		9
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
							As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>											
9	11(2)	105	1	1	12	N/A	Total Patient Days	37,671	6	37,677	
							To adjust total patient days to agree with the provider's patient census reports.				
							CMS Pub. 15-1, Sections 2205 and 2304				