

**REPORT  
ON THE  
RATE SETTING AUDIT**

**SHERWOOD OAKS HEALTH CENTER  
FORT BRAGG, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1386602613**

**FISCAL PERIOD ENDED  
JUNE 30, 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 31, 2013

Joe Reding, Administrator  
Sherwood Oaks Health Center  
130 Dana Street  
Fort Bragg, CA 95437

SHERWOOD OAKS HEALTH CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1386602613  
FISCAL PERIOD ENDED JUNE 30, 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 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 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.

Joe Reding  
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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:  
SHERWOOD OAKS HEALTH CENTER

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1386602613

OSHPD Facility No.:  
206231007

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,295,327	\$ 89.45
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 533,834	\$ 20.80
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 712,742	\$ 27.78
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 289,853	\$ 11.30
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 26,850	\$ 1.05
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,838	\$ 0.73
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 77,061	\$ 3.00
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 312,934	\$ 12.19
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 511,899	\$ 19.95
11	Cost of Routine Service/Audited Total Costs	\$ 4,771,733	\$ 4,779,337	\$ 186.25
12	Total Patient Days (Adj )	25,661	25,661	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 185.95	\$ 186.25	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 8)	19,988	19,947	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj )	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj )	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$ 0	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
SHERWOOD OAKS HEALTH CENTER

**Fiscal Period:**  
JULY 1, 2010 THROUGH JUNE 30, 2011

**Provider NPI:**  
1386602613

**OSHPD Facility No.:**  
206231007

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

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
SHERWOOD OAKS HEALTH CENTER

**Fiscal Period:**  
JULY 1, 2010 THROUGH JUNE 30, 2011

**Provider NPI:**  
1386602613

**OSHPD Facility No.:**  
206231007

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 44,454	\$ 44,454		
160	Activities	86,784		\$ 86,784	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	2,164,089	44,454	86,784	2,295,327 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,295,327</b>	<b>\$ 44,454</b>	<b>\$ 86,784</b>	<b>\$ 2,295,327</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
SHERWOOD OAKS HEALTH CENTER

Provider NPI:  
1386602613

OSHPD Facility Number:  
206231007

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 58,751	\$ 58,751										
010	Housekeeping	152,570	460	\$ 153,030									
060	Laundry and Linen	64,596	1,673	4,392	\$ 70,660								
065	Dietary	214,703	8,578	22,520	0	\$ 245,801							
155	Social Services	N/A	250	655	0	0	\$ 905						
160	Activities	N/A	3,167	8,315	0	0	0	\$ 11,482					
165	Administration	N/A	3,374	8,858	0	0	0	0		\$ 12,232	\$ 12,232		
166	Medical Records	28,619	778	2,041	0	0	0	0		31,438		\$ 31,438	
170	Inservice Education - Nursing	24,630	1,338	3,511	0	0	0	0	\$ 29,479				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		282	740	0	0	0	0	0	1,021	30	76	\$ 1,127
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	15	39	54
080	Physical Therapy		1,024	2,687	0	0	0	0	0	3,711	328	843	4,882
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology		0	0	0	0	0	0	0	0	4	10	14
085	Pharmacy		346	908	0	0	0	0	0	1,254	216	556	2,027
090	Laboratory		0	0	0	0	0	0	0	0	31	79	110
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	40	102	141
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		37,055	97,279	70,660	245,801	905	11,482	29,479	492,661	11,533	29,641	533,834
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		428	1,124	0	0	0	0	0	1,552	36	93	1,680
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 543,869</b>	<b>\$ 58,751</b>	<b>\$ 153,030</b>	<b>\$ 70,660</b>	<b>\$ 245,801</b>	<b>\$ 905</b>	<b>\$ 11,482</b>	<b>\$ 29,479</b>	<b>\$ 500,199</b>	<b>\$ 12,232</b>	<b>\$ 31,438</b>	<b>\$ 543,869</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
SHERWOOD OAKS HEALTH CENTER

Provider NPI:  
1386602613

OSHPD Facility Number:  
206231007

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 235,216	\$ 235,216										
010	Housekeeping	58,203	1,842	\$ 60,045									
060	Laundry and Linen	25,526	6,697	1,723	\$ 33,946								
065	Dietary	231,739	34,343	8,836	0	\$ 274,918							
155	Social Services	37	1,000	257	0	0	\$ 1,294						
160	Activities	9,226	12,680	3,263	0	0	0	\$ 25,169					
165	Administration	N/A	13,509	3,476	0	0	0	0		\$ 16,984	\$ 16,984		
166	Medical Records	2,925	3,113	801	0	0	0	0		6,839		\$ 6,839	
170	Inservice Education - Nursing	12,218	5,355	1,378	0	0	0	0	\$ 18,951				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	5,668	1,128	290	0	0	0	0	0	7,086	41	17	\$ 7,144
077	Specialized Support Surfaces	4,906	0	0	0	0	0	0	0	4,906	21	8	4,935
080	Physical Therapy	92,648	4,098	1,054	0	0	0	0	0	97,801	455	183	98,440
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology	1,250	0	0	0	0	0	0	0	1,250	5	2	1,257
085	Pharmacy	65,853	1,385	356	0	0	0	0	0	67,595	301	121	68,016
090	Laboratory	10,074	0	0	0	0	0	0	0	10,074	43	17	10,134
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	12,956	0	0	0	0	0	0	0	12,956	55	22	13,033
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	149,481	148,352	38,170	33,946	274,918	1,294	25,169	18,951	690,281	16,013	6,448	712,742 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	5,647	1,714	441	0	0	0	0	0	7,801	50	20	7,872
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 923,573</b>	<b>\$ 235,216</b>	<b>\$ 60,045</b>	<b>\$ 33,946</b>	<b>\$ 274,918</b>	<b>\$ 1,294</b>	<b>\$ 25,169</b>	<b>\$ 18,951</b>	<b>\$ 899,750</b>	<b>\$ 16,984</b>	<b>\$ 6,839</b>	<b>\$ 923,573</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
SHERWOOD OAKS HEALTH CENTER

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1386602613

OSHPD Facility Number:  
206231007

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 301,850	92%							
	Property Tax (line 40)	27,961	8%	\$ 329,811						
005	Plant Operations and Maintenance			11,610	\$ 11,610					
010	Housekeeping			2,492	91	\$ 2,583				
060	Laundry and Linen			9,060	331	74	\$ 9,465			
065	Dietary			46,459	1,695	380	0	\$ 48,534		
155	Social Services			1,352	49	11	0	0	\$ 1,413	
160	Activities			17,154	626	140	0	0	0	\$ 17,920
165	Administration			18,275	667	150	0	0	0	0
166	Medical Records			4,211	154	34	0	0	0	0
170	Inservice Education - Nursing			7,244	264	59	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			1,526	56	12	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,544	202	45	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			1,874	68	15	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			200,692	7,322	1,642	9,465	48,534	1,413	17,920
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,318	85	19	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 329,811</b>	<b>100%</b>	<b>\$ 329,811</b>	<b>\$ 11,610</b>	<b>\$ 2,583</b>	<b>\$ 9,465</b>	<b>\$ 48,534</b>	<b>\$ 1,413</b>	<b>\$ 17,920</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
SHERWOOD OAKS HEALTH CENTER

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1386602613

OSHPD Facility Number:  
206231007

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
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 301,850	92%							
	Property Tax (line 40)	27,961	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 19,091	\$ 19,091				
166	Medical Records				4,399		\$ 4,399			
170	Inservice Education - Nursing			\$ 7,568						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	1,594	46	11	\$ 1,651	\$ 1,511	\$ 140
077	Specialized Support Surfaces			0	0	23	5	29	26	2
080	Physical Therapy			0	5,792	512	118	6,422	5,877	544
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	6	1	7	7	1
085	Pharmacy			0	1,958	338	78	2,373	2,172	201
090	Laboratory			0	0	48	11	59	54	5
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	62	14	76	70	6
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			7,568	294,556	17,999	4,148	316,703	289,853	26,850
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,422	56	13	2,491	2,280	211
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 329,811	100%	\$ 7,568	\$ 306,321	\$ 19,091	\$ 4,399	\$ 329,811	\$ 301,850	\$ 27,961

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
SHERWOOD OAKS HEALTH CENTER

Provider NPI:  
1386602613

OSHPD Facility Number:  
206231007

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 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. 56% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 34% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 14,696												
055	Interest - Other	24,095												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	504,148												
	Total Costs Allocable as Administration	542,939	56%											
167	CDPH Licensing Fees	19,980	2%											
168	Professional Liability Insurance	81,734	8%											
169	Quality Assurance Fees	331,909	34%											
174	Caregiver Training	0	0%											
	Total	976,562	100%						\$ 976,562					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 1,021	\$ 7,086	\$ 1,594	\$ 9,702	2,368	\$ 1,316	\$ 48	\$ 198	\$ 805	\$ -
077	Specialized Support Surfaces			0	0	4,906	0	4,906	1,197	666	24	100	407	0
080	Physical Therapy			0	3,711	97,801	5,792	107,304	26,187	14,559	536	2,192	8,900	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology			0	0	1,250	0	1,250	305	170	6	26	104	0
085	Pharmacy			0	1,254	67,595	1,958	70,806	17,280	9,607	354	1,446	5,873	0
090	Laboratory			0	0	10,074	0	10,074	2,458	1,367	50	206	836	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	12,956	0	12,956	3,162	1,758	65	265	1,075	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			2,295,327	492,661	690,281	294,556	3,772,824	920,732	511,899	18,838	77,061	312,934	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,552	7,801	2,422	11,775	2,874	1,598	59	241	977	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 976,562		\$ 2,295,327	\$ 500,199	\$ 899,750	\$ 306,321	\$ 4,001,597	\$ 976,562					
	Total Administrative Costs							\$ 976,562		\$ 542,939	\$ 19,980	\$ 81,734	\$ 331,909	\$ -
	Unit Cost Multiplier							0.24404309						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 43,670	\$ 23,823	\$ 23,490	\$ 90,983							
	<b>TOTAL FACILITY COSTS</b>							\$ 5,069,142						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
SHERWOOD OAKS HEALTH CENTER

Provider NPI:  
1386602613

OSHPD Facility Number:  
206231007

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 5)	Plant Ops (SQ FT) 5 (Adj 5)	Hskpng (SQ FT) 10 (Adj 5)	Laundry (LBS) 60 (Adj 6)	Dietary (MEALS) 65 (Adj 7)	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	601									
010	Housekeeping	129	129								
060	Laundry and Linen	469	469	469							
065	Dietary	2,405	2,405	2,405							
155	Social Services	70	70	70							
160	Activities	888	888	888							
165	Administration	946	946	946							
166	Medical Records	218	218	218							
170	Inservice Education - Nursing	375	375	375							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	79	79	79						9,702	9,702
077	Specialized Support Surfaces									4,906	4,906
080	Physical Therapy	287	287	287						107,304	107,304
081	Respiratory Therapy									0	0
082	Occupational Therapy									0	0
083	Speech Pathology									1,250	1,250
085	Pharmacy	97	97	97						70,806	70,806
090	Laboratory									10,074	10,074
095	Home Health Services									0	0
100	Other Ancillary Services									12,956	12,956
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	10,389	10,389	10,389	254,230	76,269	2,313,570	2,313,570	2,313,570	3,772,824	3,772,824
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	120	120	120						11,775	11,775
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	<b>17,073</b>	<b>16,472</b>	<b>16,343</b>	<b>254,230</b>	<b>76,269</b>	<b>2,313,570</b>	<b>2,313,570</b>	<b>2,313,570</b>	<b>4,001,597</b>	<b>4,001,597</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 44,454	\$ 86,784			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.019214461	0.03751086			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 58,751	\$ 153,030	\$ 70,660	\$ 245,801	\$ 905	\$ 11,482	\$ 29,479	\$ 12,232	\$ 31,438
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		3.56671928	9.36364846	0.27793865	3.22281051	0.00039123	0.00496297	0.01274173	0.00305681	0.00785632
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 235,216	\$ 60,045	\$ 33,946	\$ 274,918	\$ 1,294	\$ 25,169	\$ 18,951	\$ 16,984	\$ 6,839
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		14.27974745	3.67405540	0.13352607	3.60458241	0.00055921	0.01087885	0.00819110	0.00424438	0.00170905
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 329,811	\$ 11,610	\$ 2,583	\$ 9,465	\$ 48,534	\$ 1,413	\$ 17,920	\$ 7,568	\$ 19,091	\$ 4,399
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	19.31769461	0.70482846	0.15804353	0.03722883	0.63635635	0.00061059	0.00774575	0.00327101	0.00477080	0.00109940

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

SHERWOOD OAKS HEALTH CENTER

## Fiscal Period:

JULY 1, 2010 THROUGH JUNE 30, 2011

## Provider NPI:

1386602613

## OSHPD Facility Number:

206231007

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	\$ 49,117	\$ 0	\$ 49,117	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,819	(185)	9,634	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	235,216	0	235,216	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 294,152	\$ (185)	\$ 293,967	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 119,968	\$ 0	\$ 119,968	(Sch 3)
010	.20-.39	Fringe Benefits	6300	33,055	(453)	32,602	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	58,203	0	58,203	(Sch 4)
010		Housekeeping - Total	6300	\$ 211,226	\$ (453)	\$ 210,773	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	6,520	0	6,520	(Sch 5)
025		Depreciation: Equipment	7140	16,356	0	16,356	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	278,551	0	278,551	(Sch 5)
040		Property Taxes	7300	27,961	0	27,961	(Sch 5)
045		Property Insurance	7400	14,696	0	14,696	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	423	0	423	(Sch 5)
055		Interest - Other	7600	\$ 24,095	\$ 0	\$ 24,095	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 873,980	\$ (638)	\$ 873,342	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 51,780	\$ 0	\$ 51,780	(Sch 3)
060	.20-.39	Fringe Benefits	6400	13,011	(195)	12,816	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	25,526	0	25,526	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 90,317	\$ (195)	\$ 89,122	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 166,707	\$ 0	\$ 166,707	(Sch 3)
065	.20-.39	Fringe Benefits	6500	48,625	(629)	47,996	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	231,739	0	231,739	(Sch 4)
065		Dietary - Total	6500	\$ 447,071	\$ (629)	\$ 446,442	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	5,668	0	5,668	(Sch 4)
075		Patient Supplies - Total	8100	\$ 5,668	\$ 0	\$ 5,668	
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	4,906	0	4,906	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 4,906	\$ 0	\$ 4,906	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SHERWOOD OAKS HEALTH CENTER

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1386602613

OSHPD Facility Number:  
206231007

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	92,648	0	92,648	(Sch 4)
080		Physical Therapy - Total	8200	\$ 92,648	\$ 0	\$ 92,648	
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	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 0	\$ 0	\$ 0	
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	1,250	0	1,250	(Sch 4)
083		Speech Pathology - Total	8280	\$ 1,250	\$ 0	\$ 1,250	
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	65,853	0	65,853	(Sch 4)
085		Pharmacy - Total	8300	\$ 65,853	\$ 0	\$ 65,853	
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	10,074	0	10,074	(Sch 4)
090		Laboratory - Total	8400	\$ 10,074	\$ 0	\$ 10,074	
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	12,956	0	12,956	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 12,956	\$ 0	\$ 12,956	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SHERWOOD OAKS HEALTH CENTER

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1386602613

OSHPD Facility Number:  
206231007

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		\$ 193,355	\$ 0	\$ 193,355	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,689,688	\$ 0	\$ 1,689,688	(Sch 2)
105	.20-.39	Fringe Benefits	6110	434,715	(6,375)	428,340	(Sch 2)
105	.49	Agency Staff	6110	46,061	0	46,061	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	149,481	0	149,481	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,319,945	\$ (6,375)	\$ 2,313,570	
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:  
SHERWOOD OAKS HEALTH CENTER

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1386602613

OSHPD Facility Number:  
206231007

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
						(Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0
						(Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0
						(Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	5,647	0	5,647
140		Beauty and Barber - Total	8900	\$ 5,647	\$ 0	\$ 5,647
						(Sch 2)
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
146		<b>Subtotal 105 - 145</b>		\$ 2,325,592	\$ (6,375)	\$ 2,319,217
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 32,959	\$ 0	\$ 32,959
155	.20-.39	Fringe Benefits	6600	11,619	(124)	11,495
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	37	0	37
155		Social Services - Total	6600	\$ 44,615	\$ (124)	\$ 44,491
						(Sch 2)

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SHERWOOD OAKS HEALTH CENTER

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1386602613

OSHPD Facility Number:  
206231007

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	\$ 67,078	\$ 0	\$ 67,078	(Sch 2)
160	.20-.39	Fringe Benefits	6700	19,959	(253)	19,706	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,226	0	9,226	(Sch 4)
160		Activities - Total	6700	\$ 96,263	\$ (253)	\$ 96,010	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 268,923	\$ 0	\$ 268,923	(Sch 6)
165	.20-.39	Fringe Benefits	6900	74,959	(1,014)	73,945	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	163,809	(2,529)	161,280	(Sch 6)
165		Administration - Total	6900	\$ 507,691	\$ (3,543)	\$ 504,148	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 23,603	\$ 0	\$ 23,603	(Sch 3)
166	.20-.39	Fringe Benefits	6900	5,105	(89)	5,016	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,925	0	2,925	(Sch 4)
166		Medical Records - Total	6900	\$ 31,633	\$ (89)	\$ 31,544	
167		CDPH Licensing Fees	6900	\$ 19,980	\$ 0	\$ 19,980	(Sch 6)
168		Professional Liability Insurance	6900	\$ 81,734	\$ 0	\$ 81,734	(Sch 6)
169		Quality Assurance Fees	6900	\$ 331,909	\$ 0	\$ 331,909	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 21,229	\$ 0	\$ 21,229	(Sch 3)
170	.20-.39	Fringe Benefits	6800	3,481	(80)	3,401	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	12,218	0	12,218	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 36,928	\$ (80)	\$ 36,848	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,150,753	\$ (4,089)	\$ 1,146,664	
200		<b>Total</b>		\$ 5,081,068	\$ (11,926)	\$ 5,069,142	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 123,573	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
SHERWOOD OAKS HEALTH CENTER

Provider NPI:  
1386602613

OSHPD Facility Number:  
206231007

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	(185)	(185)						
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	(453)	(453)						
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	0							
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	(195)	(195)						
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	(629)	(629)						
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:  
SHERWOOD OAKS HEALTH CENTER

Provider NPI:  
1386602613

OSHPD Facility Number:  
206231007

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	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 Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	(6,375)	(6,375)						
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 Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - 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 - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

Provider Name:  
SHERWOOD OAKS HEALTH CENTER

Provider NPI:  
1386602613

OSHPD Facility Number:  
206231007

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	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	(124)	(124)						
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	(253)	(253)						
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	(1,014)	(1,014)						
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(2,529)		(433)	(2,096)				
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	(89)	(89)						
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	(80)	(80)						
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name:  
SHERWOOD OAKS HEALTH CENTER

Provider NPI:  
1386602613

OSHPD Facility Number:  
206231007

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			(\$11,926)	(9,397)	(433)	(2,096)	0	0	0	0
Total			(To Sch 8)							

Provider Name							Fiscal Period			Provider NPI		Adjustments
SHERWOOD OAKS HEALTH CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1386602613		8
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	\$123,573	\$123,573		

Provider Name							Fiscal Period		Provider NPI		Adjustments
SHERWOOD OAKS HEALTH CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1386602613		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
2	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$9,819	(\$185)	\$9,634	
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	33,055	(453)	32,602	
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	13,011	(195)	12,816	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	48,625	(629)	47,996	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	434,715	(6,375)	428,340	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	11,619	(124)	11,495	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	19,959	(253)	19,706	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	74,959	(1,014)	73,945	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	5,105	(89)	5,016	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	3,481	(80)	3,401	
							To abate workers' compensation refund against employee benefits. 42 CFR 413.5, 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$163,809	(\$433)	\$163,376 *	
							To eliminate late penalties and/or fines not related to patient care. 42 CFR 413.9(c)(3), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2122.1, and 2304				
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$163,376	(\$2,096)	\$161,280	
							To adjust reported general liability insurance expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
SHERWOOD OAKS HEALTH CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1386602613		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Cost Report			Audit Report								
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>												
5	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	601	601		
	10.7	010	1,2	7	010	N/A	Housekeeping	0	129	129		
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	469	469		
	10.7	065	1,2,3	7	065	N/A	Dietary	0	2,405	2,405		
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	79	79		
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	287	287		
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	97	97		
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	10,389	10,389		
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	120	120		
	10.7	155	1,2,3	7	155	N/A	Social Services	0	70	70		
	10.7	160	1,2,3	7	160	N/A	Activities	0	888	888		
	10.7	165	1,2,3	7	165	N/A	Administration	0	946	946		
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	218	218		
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	375	375		
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	0	17,073	17,073		
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	0	16,472	16,472		
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	0	16,343	16,343		
To adjust square footage statistics to agree with the provider's records for proper cost allocation. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												
6	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	0	254,230	254,230		
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	0	254,230	254,230		
To adjust laundry and linen statistics to agree with the provider's records for proper cost allocation. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												
7	10.7	105	5	7	105	N/A	Skilled Nursing Care (Number of Meals)	0	76,269	76,269		
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Meals	0	76,269	76,269		
To adjust dietary statistics to agree with the provider's records for proper cost allocation. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												

Provider Name							Fiscal Period			Provider NPI		Adjustments
SHERWOOD OAKS HEALTH CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1386602613		8
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<b>ADJUSTMENT TO REPORTED PATIENT DAYS</b>												
8	4.1	5	2	1	15	N/A	Medi-Cal Days		19,988	(41)	19,947	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: July 1, 2010 through June 30, 2011 Payment Period: July 1, 2010 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					