

**REPORT
ON THE
RATE SETTING AUDIT**

**REDWOOD COVE HEALTHCARE CENTER
UKIAH, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1871891002**

**FISCAL PERIOD
JUNE 7, 2011 THROUGH DECEMBER 31, 2011**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Kate Vvedenskaya**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 28, 2013

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

REDWOOD COVE HEALTHCARE CENTER CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1871891002
FISCAL PERIOD JUNE 7, 2011 THROUGH DECEMBER 31, 2011

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

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed by

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
REDWOOD COVE HEALTHCARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1871891002

OSHPD Facility No.:
206230938

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	\$ 1,224,504	\$ 95.20
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 326,776	\$ 25.41
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 307,119	\$ 23.88
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 95,224	\$ 7.40
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 12,512	\$ 0.97
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 7,730	\$ 0.60
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 29,008	\$ 2.26
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 150,987	\$ 11.74
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 676,654	\$ 52.61
11	Cost of Routine Service/Audited Total Costs	\$ 2,844,017.00	\$ 2,830,514	\$ 220.07
12	Total Patient Days (Adj)	12,862	12,862	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 221.12	\$ 220.07	
14	Overpayments (Adj)		\$ 0	
15	Medi-Cal Days (Adj 2)	10,587	1,077	
16	Medi-Cal Managed Care Days (Adj 3)		9,499	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
REDWOOD COVE HEALTHCARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1871891002

OSHPD Facility No.:
206230938

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
REDWOOD COVE HEALTHCARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1871891002

OSHPD Facility No.:
206230938

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 26,592	\$ 26,592		
160	Activities	50,958		\$ 50,958	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	127,521	0	0	127,521
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	49,188	0	0	49,188
083	Speech Pathology	16,489	0	0	16,489
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,146,954	26,592	50,958	1,224,504
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,417,702	\$ 26,592	\$ 50,958	\$ 1,417,702

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
REDWOOD COVE HEALTHCARE CENTER

NPI:
1871891002

OSHPD Facility Number:
206230938

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 33,150	\$ 33,150										
010	Housekeeping	72,257	46	\$ 72,303									
060	Laundry and Linen	27,298	1,695	3,703	\$ 32,696								
065	Dietary	140,518	4,047	8,838	0	\$ 153,403							
155	Social Services	N/A	2,697	5,891	0	0	\$ 8,588						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	3,511	7,668	0	0	0	0		\$ 11,179	\$ 11,179		
166	Medical Records	9,389	494	1,079	0	0	0	0		10,962		\$ 10,962	
170	Inservice Education - Nursing	51,768	0	0	0	0	0	0	\$ 51,768				
ANCILLARY SERVICES													
075	Patient Supplies		271	593	0	0	0	0	0	864	41	40	\$ 945
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	113	110	223
080	Physical Therapy		1,092	2,386	0	0	0	0	0	3,478	722	708	4,907
081	Respiratory Therapy		0	0	0	0	0	0	0	0	43	42	85
082	Occupational Therapy		0	0	0	0	0	0	0	0	244	239	484
083	Speech Pathology		0	0	0	0	0	0	0	0	82	80	162
085	Pharmacy		0	0	0	0	0	0	0	0	319	313	631
090	Laboratory		0	0	0	0	0	0	0	0	31	30	61
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	52	51	102
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		19,296	42,146	32,696	153,403	8,588	0	51,768	307,897	9,532	9,347	326,776 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	2	2	4
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 334,380	\$ 33,150	\$ 72,303	\$ 32,696	\$ 153,403	\$ 8,588	\$ -	\$ 51,768	\$ 312,239	\$ 11,179	\$ 10,962	\$ 334,380

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
REDWOOD COVE HEALTHCARE CENTER

NPI:
1871891002

OSHPD Facility Number:
206230938

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 84,395	\$ 84,395										
010	Housekeeping	19,082	118	\$ 19,200									
060	Laundry and Linen	7,189	4,316	983	\$ 12,488								
065	Dietary	102,250	10,302	2,347	0	\$ 114,899							
155	Social Services	2,739	6,866	1,564	0	0	\$ 11,169						
160	Activities	3,958	0	0	0	0	0	\$ 3,958					
165	Administration	N/A	8,938	2,036	0	0	0	0	\$ 10,975	\$ 10,975			
166	Medical Records	1,660	1,258	286	0	0	0	0	3,204		\$ 3,204		
170	Inservice Education - Nursing	238	0	0	0	0	0	0	\$ 238				
ANCILLARY SERVICES													
075	Patient Supplies	5,602	691	157	0	0	0	0	0	6,450	40	12	\$ 6,502
077	Specialized Support Surfaces	22,709	0	0	0	0	0	0	0	22,709	110	32	22,852
080	Physical Therapy	7,417	2,781	634	0	0	0	0	0	10,831	708	207	11,746
081	Respiratory Therapy	8,612	0	0	0	0	0	0	0	8,612	42	12	8,666
082	Occupational Therapy	80	0	0	0	0	0	0	0	80	240	70	390
083	Speech Pathology	59	0	0	0	0	0	0	0	59	81	24	163
085	Pharmacy	64,316	0	0	0	0	0	0	0	64,316	313	91	64,720
090	Laboratory	6,250	0	0	0	0	0	0	0	6,250	30	9	6,289
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	10,411	0	0	0	0	0	0	0	10,411	51	15	10,476
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	91,959	49,126	11,192	12,488	114,899	11,169	3,958	238	295,029	9,358	2,732	307,119
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	360	0	0	0	0	0	0	0	360	2	1	362
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 439,286	\$ 84,395	\$ 19,200	\$ 12,488	\$ 114,899	\$ 11,169	\$ 3,958	\$ 238	\$ 425,107	\$ 10,975	\$ 3,204	\$ 439,286

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
REDWOOD COVE HEALTHCARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1871891002

OSHPD Facility Number:
206230938

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)	\$ 101,196	88%							
	Property Tax (line 40)	13,297	12%	\$ 114,493						
005	Plant Operations and Maintenance			2,599	\$ 2,599					
010	Housekeeping			157	4	\$ 160				
060	Laundry and Linen			5,722	133	8	\$ 5,863			
065	Dietary			13,659	317	20	0	\$ 13,996		
155	Social Services			9,103	211	13	0	0	\$ 9,328	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			11,851	275	17	0	0	0	0
166	Medical Records			1,667	39	2	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			916	21	1	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,687	86	5	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			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			65,133	1,513	93	5,863	13,996	9,328	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 114,493	100%	\$ 114,493	\$ 2,599	\$ 160	\$ 5,863	\$ 13,996	\$ 9,328	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
REDWOOD COVE HEALTHCARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1871891002

OSHPD Facility Number:
206230938

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 88% Of Total	Property Tax 12% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 101,196	88%							
	Property Tax (line 40)	13,297	12%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 12,143	\$ 12,143				
166	Medical Records				1,708		\$ 1,708			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	938	44	6	\$ 989	\$ 874	\$ 115
077	Specialized Support Surfaces			0	0	122	17	139	123	16
080	Physical Therapy			0	3,778	784	110	4,672	4,129	543
081	Respiratory Therapy			0	0	46	7	53	47	6
082	Occupational Therapy			0	0	265	37	303	267	35
083	Speech Pathology			0	0	89	13	102	90	12
085	Pharmacy			0	0	346	49	395	349	46
090	Laboratory			0	0	34	5	38	34	4
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	56	8	64	57	7
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	95,925	10,354	1,457	107,736	95,224	12,512
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	2	0	2	2	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 114,493	100%	\$ -	\$ 100,642	\$ 12,143	\$ 1,708	\$ 114,493	\$ 101,196	\$ 13,297

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
REDWOOD COVE HEALTHCARE CENTER

NPI:
1871891002

OSHPD Facility Number:
206230938

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 78% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 17% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 6,538												
055	Interest - Other	143,477												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	643,557												
	Total Costs Allocable as Administration	793,572	78%											
167	CDPH Licensing Fees	9,066	1%											
168	Professional Liability Insurance	34,020	3%											
169	Quality Assurance Fees	177,076	17%											
174	Caregiver Training	0	0%											
	Total	1,013,734	100%						\$ 1,013,734					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 864	\$ 6,450	\$ 938	\$ 8,252	3,709	\$ 2,903	\$ 33	\$ 124	\$ 648	\$ -
077	Specialized Support Surfaces			0	0	22,709	0	22,709	10,206	7,989	91	342	1,783	0
080	Physical Therapy			127,521	3,478	10,831	3,778	145,608	65,438	51,226	585	2,196	11,430	0
081	Respiratory Therapy			0	0	8,612	0	8,612	3,870	3,030	35	130	676	0
082	Occupational Therapy			49,188	0	80	0	49,268	22,142	17,333	198	743	3,868	0
083	Speech Pathology			16,489	0	59	0	16,548	7,437	5,822	67	250	1,299	0
085	Pharmacy			0	0	64,316	0	64,316	28,904	22,627	258	970	5,049	0
090	Laboratory			0	0	6,250	0	6,250	2,809	2,199	25	94	491	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	10,411	0	10,411	4,679	3,663	42	157	817	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			1,224,504	307,897	295,029	95,925	1,923,355	864,379	676,654	7,730	29,008	150,987	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	360	0	360	162	127	1	5	28	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,013,734		\$ 1,417,702	\$ 312,239	\$ 425,107	\$ 100,642	\$ 2,255,690	\$ 1,013,734					
	Total Administrative Costs							\$ 1,013,734		\$ 793,572	\$ 9,066	\$ 34,020	\$ 177,076	\$ -
	Unit Cost Multiplier							0.44941201						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 22,141	\$ 14,179	\$ 13,851	\$ 50,171							
	TOTAL FACILITY COSTS							\$ 3,319,595						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
REDWOOD COVE HEALTHCARE CENTER

NPI:
1871891002

OSHPD Facility Number:
206230938

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	332									
010	Housekeeping	20	20								
060	Laundry and Linen	731	731	731							
065	Dietary	1,745	1,745	1,745							
155	Social Services	1,163	1,163	1,163							
160	Activities										
165	Administration	1,514	1,514	1,514							
166	Medical Records	213	213	213							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	117	117	117						8,252	8,252
077	Specialized Support Surfaces									22,709	22,709
080	Physical Therapy	471	471	471						145,608	145,608
081	Respiratory Therapy									8,612	8,612
082	Occupational Therapy									49,268	49,268
083	Speech Pathology									16,548	16,548
085	Pharmacy									64,316	64,316
090	Laboratory									6,250	6,250
095	Home Health Services									0	0
100	Other Ancillary Services									10,411	10,411
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,321	8,321	8,321	77,172	38,586	1,238,913	1,238,913	1,238,913	1,923,355	1,923,355
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber									360	360
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	14,627	14,295	14,275	77,172	38,586	1,238,913	1,238,913	1,238,913	2,255,690	2,255,690
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 26,592	\$ 50,958			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.021463977	0.041131217			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 33,150	\$ 72,303	\$ 32,696	\$ 153,403	\$ 8,588	\$ -	\$ 51,768	\$ 11,179	\$ 10,962
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.31899266	5.06503537	0.42367341	3.97561626	0.00693158	0.00000000	0.04178502	0.00495610	0.00485962
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 84,395	\$ 19,200	\$ 12,488	\$ 114,899	\$ 11,169	\$ 3,958	\$ 238	\$ 10,975	\$ 3,204
	UNIT COST MULTIPLIER (INDIRECT OTHER)		5.90381252	1.34501410	0.16181895	2.97774329	0.00901547	0.00319474	0.00019210	0.00486535	0.00142041
	TOTAL CAPITAL COSTS - SCH. 5	\$ 114,493	\$ 2,599	\$ 160	\$ 5,863	\$ 13,996	\$ 9,328	\$ -	\$ -	\$ 12,143	\$ 1,708
	UNIT COST MULTIPLIER (CAPITAL COSTS)	7.82751077	0.18179319	0.01122144	0.07597320	0.36271748	0.00752908	0.00000000	0.00000000	0.00538331	0.00075736

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
REDWOOD COVE HEALTHCARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1871891002

OSHPD Facility Number:
206230938

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	\$ 25,233	\$ 0	\$ 25,233	(Sch 3)
005	.20-.39	Fringe Benefits	6200	7,917	0	7,917	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	84,395	0	84,395	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 117,545	\$ 0	\$ 117,545	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 55,121	\$ 0	\$ 55,121	(Sch 3)
010	.20-.39	Fringe Benefits	6300	17,136	0	17,136	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	19,082	0	19,082	(Sch 4)
010		Housekeeping - Total	6300	\$ 91,339	\$ 0	\$ 91,339	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 72,173	\$ 0	\$ 72,173	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	8,775	0	8,775	(Sch 5)
025		Depreciation: Equipment	7140	18,505	0	18,505	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	1,743	0	1,743	(Sch 5)
040		Property Taxes	7300	13,297	0	13,297	(Sch 5)
045		Property Insurance	7400	6,538	0	6,538	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 143,477	\$ 0	\$ 143,477	(Sch 6)
057		Subtotal 005 - 055		\$ 473,392	\$ 0	\$ 473,392	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 20,715	\$ 0	\$ 20,715	(Sch 3)
060	.20-.39	Fringe Benefits	6400	6,583	0	6,583	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	7,189	0	7,189	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 34,487	\$ 0	\$ 34,487	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 108,854	\$ 0	\$ 108,854	(Sch 3)
065	.20-.39	Fringe Benefits	6500	31,664	0	31,664	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	102,250	0	102,250	(Sch 4)
065		Dietary - Total	6500	\$ 242,768	\$ 0	\$ 242,768	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	5,602	0	5,602	(Sch 4)
075		Patient Supplies - Total	8100	\$ 5,602	\$ 0	\$ 5,602	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150	22,709	0	22,709	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 22,709	\$ 0	\$ 22,709	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
REDWOOD COVE HEALTHCARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1871891002

OSHPD Facility Number:
206230938

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	\$ 76,817	\$ 0	\$ 76,817	(Sch 2)
080	.20-.39	Fringe Benefits	8200	19,792	0	19,792	(Sch 2)
080	.79	Agency Staff	8200	30,912	0	30,912	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	7,417	0	7,417	(Sch 4)
080		Physical Therapy - Total	8200	\$ 134,938	\$ 0	\$ 134,938	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	8,612	0	8,612	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 8,612	\$ 0	\$ 8,612	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 12,238	\$ 0	\$ 12,238	(Sch 2)
082	.20-.39	Fringe Benefits	8250	4,012	0	4,012	(Sch 2)
082	.79	Agency Staff	8250	32,938	0	32,938	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	80	0	80	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 49,268	\$ 0	\$ 49,268	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 12,663	\$ 0	\$ 12,663	(Sch 2)
083	.20-.39	Fringe Benefits	8280	3,826	0	3,826	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	59	0	59	(Sch 4)
083		Speech Pathology - Total	8280	\$ 16,548	\$ 0	\$ 16,548	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	64,316	0	64,316	(Sch 4)
085		Pharmacy - Total	8300	\$ 64,316	\$ 0	\$ 64,316	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	6,250	0	6,250	(Sch 4)
090		Laboratory - Total	8400	\$ 6,250	\$ 0	\$ 6,250	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		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	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	10,411	0	10,411	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 10,411	\$ 0	\$ 10,411	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
REDWOOD COVE HEALTHCARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1871891002

OSHPD Facility Number:
206230938

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	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		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	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 318,654	\$ 0	\$ 318,654	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 884,150	\$ 0	\$ 884,150	(Sch 2)
105	.20-.39	Fringe Benefits	6110	235,216	0	235,216	(Sch 2)
105	.49	Agency Staff	6110	27,588	0	27,588	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	91,959	0	91,959	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,238,913	\$ 0	\$ 1,238,913	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		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	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		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	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		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	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		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	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
REDWOOD COVE HEALTHCARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1871891002

OSHPD Facility Number:
206230938

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
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		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
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		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
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		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 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	360	0	360 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 360	\$ 0	\$ 360
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,239,273	\$ 0	\$ 1,239,273
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 20,712	\$ 0	\$ 20,712 (Sch 2)
155	.20-.39	Fringe Benefits	6600	5,880	0	5,880 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,739	0	2,739 (Sch 4)
155		Social Services - Total	6600	\$ 29,331	\$ 0	\$ 29,331

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
REDWOOD COVE HEALTHCARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1871891002

OSHPD Facility Number:
206230938

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	\$ 38,559	\$ 0	\$ 38,559	(Sch 2)
160	.20-.39	Fringe Benefits	6700	12,399	0	12,399	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,958	0	3,958	(Sch 4)
160		Activities - Total	6700	\$ 54,916	\$ 0	\$ 54,916	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 152,018	\$ 0	\$ 152,018	(Sch 6)
165	.20-.39	Fringe Benefits	6900	46,875	0	46,875	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	444,664	0	444,664	(Sch 6)
165		Administration - Total	6900	\$ 643,557	\$ 0	\$ 643,557	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 6,452	\$ 0	\$ 6,452	(Sch 3)
166	.20-.39	Fringe Benefits	6900	2,937	0	2,937	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,660	0	1,660	(Sch 4)
166		Medical Records - Total	6900	\$ 11,049	\$ 0	\$ 11,049	
167		CDPH Licensing Fees	6900	\$ 9,066	\$ 0	\$ 9,066	(Sch 6)
168		Professional Liability Insurance	6900	\$ 34,020	\$ 0	\$ 34,020	(Sch 6)
169		Quality Assurance Fees	6900	\$ 177,076	\$ 0	\$ 177,076	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 39,827	\$ 0	\$ 39,827	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,941	0	11,941	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	238	0	238	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 52,006	\$ 0	\$ 52,006	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,011,021	\$ 0	\$ 1,011,021	
200		Total		\$ 3,319,595	\$ 0	\$ 3,319,595	

210	0.24	Total Facility Group Health Insurance (Adj 1)*	6900			\$ 114,496	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			NPI		Adjustments
REDWOOD COVE HEALTHCARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011			1871891002		3
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$114,496	\$114,496

Provider Name							Fiscal Period	NPI		Adjustments
REDWOOD COVE HEALTHCARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011	1871891002		3
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
2	4.1	5	2	1	15	Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: June 7, 2011 through December 31, 2011 Payment Period: June 7, 2011 through April 15, 2013 Reports Dated: May 9, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	10,587	(9,510)	1,077	
3	N/A			1	16	Skilled Nursing Care—Medi-Cal Managed Care Days To reflect Medi-Cal Managed Care days as indicated in the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	9,499	9,499	