

**REPORT  
ON THE  
RATE SETTING AUDIT**

**REDWOOD TERRACE HEALTH CENTER  
ESCONDIDO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1154396919**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli  
Audit Supervisor: Henry Kwan  
Auditor: William Zhu**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

July 15, 2013

Beth Burke  
Accounting Manager  
be.group  
516 Burchett Street  
Glendale, California 91203

REDWOOD TERRACE HEALTH CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1154396919  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments 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.

Beth Burke  
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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—Burbank at (818) 295-2620.

**Original Signed By**

Daniel J. Giardinelli, Chief  
Audits Section—Burbank  
Financial Audits Branch

Certified

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

Provider Name:  
REDWOOD TERRACE HEALTH CENTER

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

Provider NPI:  
1154396919

OSHPD Facility No.:  
206371321

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	\$ 2,524,287	\$ 130.74
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 725,583	\$ 37.58
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 562,596	\$ 29.14
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 195,883	\$ 10.15
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 468	\$ 0.02
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 9,101	\$ 0.47
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 13,431	\$ 0.70
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 729,836	\$ 37.80
11	Cost of Routine Service/Audited Total Costs	\$ 4,826,358	\$ 4,761,185	\$ 246.60
12	Total Patient Days (Adj )	19,307	19,307	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 249.98	\$ 246.60	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 15)	8,059	6,919	
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:**  
REDWOOD TERRACE HEALTH CENTER

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

**Provider NPI:**  
1154396919

**OSHPD Facility No.:**  
206371321

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:**  
REDWOOD TERRACE HEALTH CENTER

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

**Provider NPI:**  
1154396919

**OSHPD Facility No.:**  
206371321

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	\$ 74,992	\$ 74,992		
160	Activities	162,184		\$ 162,184	
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	2,287,111	74,992	162,184	2,524,287
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	866,208	0	0	866,208
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 3,390,495</b>	<b>\$ 74,992</b>	<b>\$ 162,184</b>	<b>\$ 3,390,495</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
REDWOOD TERRACE HEALTH CENTER

Provider NPI:  
1154396919

OSHPD Facility Number:  
206371321

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 48,098	\$ 48,098										
010	Housekeeping	456,624	1,217	\$ 457,841									
060	Laundry and Linen	19,567	1,332	13,005	\$ 33,904								
065	Dietary	227,973	5,129	50,092	0	\$ 283,194							
155	Social Services	N/A	605	5,909	0	0	\$ 6,515						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	5,298	51,744	0	0	0	0		\$ 57,043	\$ 57,043		
166	Medical Records	95,419	1,035	10,103	0	0	0	0		106,557		\$ 106,557	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		800	7,816	0	0	0	0	0	8,616	957	1,788	\$ 11,361
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		3,357	32,788	0	0	0	0	0	36,145	3,784	7,069	46,999
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,078	10,527	0	0	0	0	0	11,605	2,986	5,578	20,168
083	Speech Pathology		0	0	0	0	0	0	0	0	962	1,798	2,760
085	Pharmacy		115	1,123	0	0	0	0	0	1,238	1,633	3,050	5,921
090	Laboratory		0	0	0	0	0	0	0	0	446	834	1,280
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	303	566	870
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		27,453	268,105	33,904	283,194	6,515	0	0	619,170	37,103	69,310	725,583 *
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	8,395	15,682	24,077
140	Beauty and Barber		679	6,630	0	0	0	0	0	7,308	472	882	8,663
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 847,681</b>	<b>\$ 48,098</b>	<b>\$ 457,841</b>	<b>\$ 33,904</b>	<b>\$ 283,194</b>	<b>\$ 6,515</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 684,082</b>	<b>\$ 57,043</b>	<b>\$ 106,557</b>	<b>\$ 847,681</b>

\* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR**

Provider Name:  
REDWOOD TERRACE HEALTH CENTER

Provider NPI:  
1154396919

OSHPD Facility Number:  
206371321

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
	<b>GENERAL SERVICES</b>												
005	Plant Operations and Maintenance	\$ 110,028	\$ 110,028										
010	Housekeeping	12,770	2,783	\$ 15,553									
060	Laundry and Linen	44,800	3,046	442	\$ 48,288								
065	Dietary	200,938	11,734	1,702	0	\$ 214,373							
155	Social Services	67	1,384	201	0	0	\$ 1,652						
160	Activities	32,210	0	0	0	0	0	\$ 32,210					
165	Administration	N/A	12,121	1,758	0	0	0	0		\$ 13,878	\$ 13,878		
166	Medical Records	2,175	2,367	343	0	0	0	0		4,885		\$ 4,885	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
	<b>ANCILLARY SERVICES</b>												
075	Patient Supplies	85,039	1,831	266	0	0	0	0	0	87,135	233	82	\$ 87,450
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	332,647	7,680	1,114	0	0	0	0	0	341,441	921	324	342,686
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	291,473	2,466	358	0	0	0	0	0	294,296	726	256	295,279
083	Speech Pathology	100,352	0	0	0	0	0	0	0	100,352	234	82	100,669
085	Pharmacy	168,162	263	38	0	0	0	0	0	168,463	397	140	169,000
090	Laboratory	46,532	0	0	0	0	0	0	0	46,532	109	38	46,679
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	31,622	0	0	0	0	0	0	0	31,622	74	26	31,722
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	181,960	62,801	9,108	48,288	214,373	1,652	32,210	0	550,392	9,027	3,177	562,596 *
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	9,238	0	0	0	0	0	0	0	9,238	2,042	719	11,999
140	Beauty and Barber	36,729	1,553	225	0	0	0	0	0	38,507	115	40	38,663
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,686,742</b>	<b>\$ 110,028</b>	<b>\$ 15,553</b>	<b>\$ 48,288</b>	<b>\$ 214,373</b>	<b>\$ 1,652</b>	<b>\$ 32,210</b>	<b>\$ -</b>	<b>\$ 1,667,979</b>	<b>\$ 13,878</b>	<b>\$ 4,885</b>	<b>\$ 1,686,742</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
REDWOOD TERRACE HEALTH CENTER

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

Provider NPI:  
1154396919

OSHPD Facility Number:  
206371321

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)	\$ 237,672	100%							
	Property Tax (line 40)	568	0%	\$ 238,240						
005	Plant Operations and Maintenance			3,305	\$ 3,305					
010	Housekeeping			5,943	84	\$ 6,027				
060	Laundry and Linen			6,504	92	171	\$ 6,767			
065	Dietary			25,054	352	659	0	\$ 26,066		
155	Social Services			2,956	42	78	0	0	\$ 3,075	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			25,880	364	681	0	0	0	0
166	Medical Records			5,053	71	133	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			3,909	55	103	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			16,399	231	432	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,265	74	139	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			561	8	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			134,094	1,887	3,529	6,767	26,066	3,075	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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,316	47	87	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 238,240</b>	<b>100%</b>	<b>\$ 238,240</b>	<b>\$ 3,305</b>	<b>\$ 6,027</b>	<b>\$ 6,767</b>	<b>\$ 26,066</b>	<b>\$ 3,075</b>	<b>\$ -</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
REDWOOD TERRACE HEALTH CENTER

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

Provider NPI:  
1154396919

OSHPD Facility Number:  
206371321

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 100% Of Total	Property Tax 0% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 237,672	100%							
	Property Tax (line 40)	568	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 26,925	\$ 26,925				
166	Medical Records				5,257		\$ 5,257			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	4,067	452	88	\$ 4,607	\$ 4,596	\$ 11
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	17,061	1,786	349	19,196	19,151	46
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	5,478	1,409	275	7,162	7,145	17
083	Speech Pathology			0	0	454	89	543	542	1
085	Pharmacy			0	584	771	150	1,505	1,502	4
090	Laboratory			0	0	211	41	252	251	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	143	28	171	171	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			0	175,418	17,514	3,420	196,351	195,883	468*
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	3,963	774	4,736	4,725	11
140	Beauty and Barber			0	3,450	223	44	3,716	3,707	9
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 238,240	100%	\$ -	\$ 206,057	\$ 26,925	\$ 5,257	\$ 238,240	\$ 237,672	\$ 568

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
REDWOOD TERRACE HEALTH CENTER

Provider NPI:  
1154396919

OSHPD Facility Number:  
206371321

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 97% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 7,772												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,114,278												
	Total Costs Allocable as Administration	1,122,050	97%											
167	CDPH Licensing Fees	13,992	1%											
168	Professional Liability Insurance	20,649	2%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	1,156,691	100%						\$ 1,156,691					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 8,616	\$ 87,135	\$ 4,067	\$ 99,818	19,409	\$ 18,828	\$ 235	\$ 346	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	36,145	341,441	17,061	394,647	76,738	74,440	928	1,370	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	11,605	294,296	5,478	311,379	60,547	58,733	732	1,081	0	0
083	Speech Pathology			0	0	100,352	0	100,352	19,513	18,929	236	348	0	0
085	Pharmacy			0	1,238	168,463	584	170,285	33,111	32,120	401	591	0	0
090	Laboratory			0	0	46,532	0	46,532	9,048	8,777	109	162	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	31,622	0	31,622	6,149	5,965	74	110	0	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			2,524,287	619,170	550,392	175,418	3,869,267	752,368	729,836	9,101	13,431	0	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			866,208	0	9,238	0	875,446	170,228	165,130	2,059	3,039	0	0
140	Beauty and Barber			0	7,308	38,507	3,450	49,265	9,579	9,293	116	171	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,156,691		\$ 3,390,495	\$ 684,082	\$ 1,667,979	\$ 206,057	\$ 5,948,613	\$ 1,156,691					
	Total Administrative Costs							\$ 1,156,691		\$ 1,122,050	\$ 13,992	\$ 20,649	\$ -	\$ -
	Unit Cost Multiplier							0.19444719						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 163,599	\$ 18,763	\$ 32,183	\$ 214,545							
	<b>TOTAL FACILITY COSTS</b>							\$ 7,319,849						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
REDWOOD TERRACE HEALTH CENTER

Provider NPI:  
1154396919

OSHPD Facility Number:  
206371321

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 12)	Plant Ops (SQ FT) 5 (Adj 12)	Hskpng (SQ FT) 10 (Adj 12)	Laundry (LBS) 60 (Adj 13)	Dietary (MEALS) 65 (Adj 14)	Soc Svcs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	312									
010	Housekeeping	561	561								
060	Laundry and Linen	614	614	614							
065	Dietary	2,365	2,365	2,365							
155	Social Services	279	279	279							
160	Activities										
165	Administration	2,443	2,443	2,443							
166	Medical Records	477	477	477							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	369	369	369						99,818	99,818
077	Specialized Support Surfaces									0	0
080	Physical Therapy	1,548	1,548	1,548						394,647	394,647
081	Respiratory Therapy									0	0
082	Occupational Therapy	497	497	497						311,379	311,379
083	Speech Pathology									100,352	100,352
085	Pharmacy	53	53	53						170,285	170,285
090	Laboratory									46,532	46,532
095	Home Health Services									0	0
100	Other Ancillary Services									31,622	31,622
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	12,658	12,658	12,658	39,795	45,441	2,469,071	2,469,071	2,469,071	3,869,267	3,869,267
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									875,446	875,446
140	Beauty and Barber	313	313	313						49,265	49,265
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	<b>22,489</b>	<b>22,177</b>	<b>21,616</b>	<b>39,795</b>	<b>45,441</b>	<b>2,469,071</b>	<b>2,469,071</b>	<b>2,469,071</b>	<b>5,948,613</b>	<b>5,948,613</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						\$ 74,992 0.030372557	\$ 162,184 0.065686244			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		\$ 48,098 2.16882356	\$ 457,841 21.18063981	\$ 33,904 0.85195554	\$ 283,194 6.23213576	\$ 6,515 0.00263844	\$ - 0.00000000	\$ - 0.00000000	\$ 57,043 0.00958925	\$ 106,557 0.01791287
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		\$ 110,028 4.96135636	\$ 15,553 0.71952817	\$ 48,288 1.21342036	\$ 214,373 4.71761827	\$ 1,652 0.00066906	\$ 32,210 0.01304539	\$ - 0.00000000	\$ 13,878 0.00233305	\$ 4,885 0.00082116
	<b>TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	\$ 238,240 10.59362355	\$ 3,305 0.14903777	\$ 6,027 0.27880427	\$ 6,767 0.17005101	\$ 26,066 0.57361779	\$ 3,075 0.00124540	\$ - 0.00000000	\$ - 0.00000000	\$ 26,925 0.00452634	\$ 5,257 0.00088378

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
REDWOOD TERRACE HEALTH CENTER

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

Provider NPI:  
1154396919

OSHPD Facility Number:  
206371321

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	\$ 31,836	\$ 0	\$ 31,836	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,262	0	16,262	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	110,070	(42)	110,028	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 158,168	\$ (42)	\$ 158,126	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 309,440	\$ (6,841)	\$ 302,599	(Sch 3)
010	.20-.39	Fringe Benefits	6300	157,507	(3,482)	154,025	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	13,059	(289)	12,770	(Sch 4)
010		Housekeeping - Total	6300	\$ 480,006	\$ (10,612)	\$ 469,394	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 109,706	\$ 0	\$ 109,706	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	16,789	0	16,789	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	2,066	0	2,066	(Sch 5)
035		Leases and Rentals	7200	5,229	0	5,229	(Sch 5)
040		Property Taxes	7300	3,010	(2,442)	568	(Sch 5)
045		Property Insurance	7400	7,772	0	7,772	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	103,882	0	103,882	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 886,628	\$ (13,096)	\$ 873,532	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 12,286	\$ 0	\$ 12,286	(Sch 3)
060	.20-.39	Fringe Benefits	6400	7,281	0	7,281	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	44,800	0	44,800	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 64,367	\$ 0	\$ 64,367	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 153,323	\$ 0	\$ 153,323	(Sch 3)
065	.20-.39	Fringe Benefits	6500	74,650	0	74,650	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	202,825	(1,887)	200,938	(Sch 4)
065		Dietary - Total	6500	\$ 430,798	\$ (1,887)	\$ 428,911	
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	85,039	0	85,039	(Sch 4)
075		Patient Supplies - Total	8100	\$ 85,039	\$ 0	\$ 85,039	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
REDWOOD TERRACE HEALTH CENTER

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

Provider NPI:  
1154396919

OSHPD Facility Number:  
206371321

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	332,647	0	332,647	(Sch 4)
080		Physical Therapy - Total	8200	\$ 332,647	\$ 0	\$ 332,647	
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	291,473	0	291,473	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 291,473	\$ 0	\$ 291,473	
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	100,352	0	100,352	(Sch 4)
083		Speech Pathology - Total	8280	\$ 100,352	\$ 0	\$ 100,352	
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	168,162	0	168,162	(Sch 4)
085		Pharmacy - Total	8300	\$ 168,162	\$ 0	\$ 168,162	
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	46,532	0	46,532	(Sch 4)
090		Laboratory - Total	8400	\$ 46,532	\$ 0	\$ 46,532	
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	31,622	0	31,622	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 31,622	\$ 0	\$ 31,622	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
REDWOOD TERRACE HEALTH CENTER

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

Provider NPI:  
1154396919

OSHPD Facility Number:  
206371321

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,055,827	\$ 0	\$ 1,055,827	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,622,657	\$ 0	\$ 1,622,657	(Sch 2)
105	.20-.39	Fringe Benefits	6110	649,043	0	649,043	(Sch 2)
105	.49	Agency Staff	6110	15,411	0	15,411	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	181,960	0	181,960	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,469,071	\$ 0	\$ 2,469,071	
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:  
REDWOOD TERRACE HEALTH CENTER

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

Provider NPI:  
1154396919

OSHPD Facility Number:  
206371321

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	\$ 604,726	\$ 604,726
139	.20-.39	Fringe Benefits	9100	0	261,482	261,482
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	9,238	9,238
139		Residential Care - Total	9100	\$ 0	\$ 875,446	\$ 875,446
						(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	36,729	0	36,729
140		Beauty and Barber - Total	8900	\$ 36,729	\$ 0	\$ 36,729
						(Sch 4)
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 604,726	\$ (604,726)	\$ 0
145	.20-.39	Fringe Benefits	9100	261,482	(261,482)	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	9,238	(9,238)	0
145		Other Nonreimbursable - Total	9100	\$ 875,446	\$ (875,446)	\$ 0
						(Sch 2)
146		<b>Subtotal 105 - 145</b>		\$ 3,381,246	\$ 0	\$ 3,381,246
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 51,879	\$ (3,010)	\$ 48,869
155	.20-.39	Fringe Benefits	6600	27,732	(1,609)	26,123
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	71	(4)	67
155		Social Services - Total	6600	\$ 79,682	\$ (4,623)	\$ 75,059
						(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
REDWOOD TERRACE HEALTH CENTER

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

Provider NPI:  
1154396919

OSHPD Facility Number:  
206371321

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	\$ 114,791	\$ 0	\$ 114,791	(Sch 2)
160	.20-.39	Fringe Benefits	6700	47,393	0	47,393	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	34,184	(1,974)	32,210	(Sch 4)
160		Activities - Total	6700	\$ 196,368	\$ (1,974)	\$ 194,394	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 239,406	\$ (13,876)	\$ 225,530	(Sch 6)
165	.20-.39	Fringe Benefits	6900	152,446	(8,845)	143,601	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	762,085	(16,938)	745,147	(Sch 6)
165		Administration - Total	6900	\$ 1,153,937	\$ (39,659)	\$ 1,114,278	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 67,253	\$ 0	\$ 67,253	(Sch 3)
166	.20-.39	Fringe Benefits	6900	28,166	0	28,166	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,175	0	2,175	(Sch 4)
166		Medical Records - Total	6900	\$ 97,594	\$ 0	\$ 97,594	
167		CDPH Licensing Fees	6900	\$ 14,160	\$ (168)	\$ 13,992	(Sch 6)
168		Professional Liability Insurance	6900	\$ 54,152	\$ (33,503)	\$ 20,649	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 0	\$ 0	\$ 0	(Sch 3)
170	.20-.39	Fringe Benefits	6800	0	0	0	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 0	\$ 0	\$ 0	
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>		\$ 1,595,893	\$ (79,927)	\$ 1,515,966	
200		<b>Total</b>		\$ 7,414,759	\$ (94,910)	\$ 7,319,849	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 260,501	
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\* For informational purposes only, this amount is included in various cost centers above.

















Provider Name							Fiscal Period			Provider NPI		Adjustments
REDWOOD TERRACE HEALTH CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1154396919		15
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	Not Reported			8	210	N/A	Total Facility Group Health Insurance To include total group health insurance costs for information: purposes. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$260,501	\$260,501

Provider Name							Fiscal Period	Provider NPI		Adjustments	
REDWOOD TERRACE HEALTH CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1154396919		15	
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>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10.5	145	1	8A-1	145	1	Other Nonreimbursable - Salaries and Wages	\$604,726	(\$604,726)	\$0	
	10.5	145	2	8A-1	145	2	Other Nonreimbursable - Fringe Benefits	261,482	(261,482)	0	
	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other - Nonlabor	9,238	(9,238)	0	
	10.5	139	1	8A-1	139	1	Residential Care - Salaries and Wages	0	604,726	604,726	
	10.5	139	2	8A-1	139	2	Residential Care - Fringe Benefits	0	261,482	261,482	
	10.5	139	4	8A-1	139	4	Residential Care - Other - Nonlabor	0	9,238	9,238	
							To reclassify home care costs to the appropriate cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
3	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$54,152	(\$33,503)	\$20,649	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	762,085	33,503	795,588 *	
							To reclassify other insurance expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
REDWOOD TERRACE HEALTH CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1154396919	15		
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>ADJUSTMENTS TO REPORTED COSTS</b>											
4	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	\$202,825	(\$1,887)	\$200,938	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor * To include the provider's self imposed abatements that did not flow through on the filed cost report. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328	795,588	(5,105)	790,483 *	
5	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To adjust DPH licensing fees to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$14,160	(\$168)	\$13,992	
6	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$110,070	(\$42)	\$110,028	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor * To eliminate gift program expenses that are not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	790,483	(7,746)	782,737 *	
7	10.5	040	4	8A-1	040	4	Property Taxes To adjust the property tax expense to agree with the property tax bills. 42 CFR 413.50 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2302.1	\$3,010	(\$2,442)	\$568	
8	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages	\$51,879	(\$3,010)	\$48,869	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	27,732	(1,609)	26,123	
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	71	(4)	67	
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	34,184	(1,974)	32,210	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	239,406	(13,876)	225,530	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	152,446	(8,845)	143,601	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor * To adjust the reported expenses to agree with the audited expenses by using the audited apportionment factor based on the accumulated costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	782,737	(7,685)	775,052 *	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
REDWOOD TERRACE HEALTH CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1154396919		15
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 COSTS</u></b>										
9	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	\$309,440	(\$6,841)	\$302,599
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	157,507	(3,482)	154,025
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	13,059	(289)	12,770
							To abate guest and maid service revenue against the related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613			
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$775,052		
10							To reverse the provider self imposed gift revenue abatement in conjunction with the elimination of gift program expenses. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304		\$6,980	
11							To adjust reported home office costs to agree with the filed home office cost report for the fiscal period ended December 31, 2011. 42 CFR 413.7 / CMS Pub. 15-1, Sections 2150.2 and 2304		<u>(36,885)</u> <u>(\$29,905)</u>	\$745,147

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
REDWOOD TERRACE HEALTH CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1154396919		15
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>											
12	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	312	312	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	561	561	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	614	614	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	2,365	2,365	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	369	369	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	1,548	1,548	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	497	497	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	53	53	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	12,658	12,658	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	313	313	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	279	279	
	10.7	165	1,2,3	7	165	N/A	Administration	0	2,443	2,443	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	477	477	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet	0	22,489	22,489	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	0	22,177	22,177	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	0	21,616	21,616	
To adjust square footage statistics to agree with the prior year's audit report. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306											
13	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	0	39,795	39,795	
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	0	39,795	39,795	
To adjust pounds of laundry statistics to agree with the provider's supporting documentation. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306											
14	10.7	105	5	7	105	N/A	Skilled Nursing Care (Meals Served)	0	45,441	45,441	
	10.7	175	5	7	N/A	N/A	Total Statistics - Meals Served	0	45,441	45,441	
To adjust meals served statistics to agree with the provider's supporting documentation. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306											

Provider Name							Fiscal Period			Provider NPI		Adjustments
REDWOOD TERRACE HEALTH CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1154396919		15
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>												
15	4.1	5	2	1	15	N/A	Medi-Cal Days		8,059	(1,140)	6,919	
							To adjust reported Medi-Cal nursing facility days based on the following fiscal intermediary payment data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through June 30, 2012 Report Date: July 30, 2012 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					