

**REPORT
ON THE
RATE SETTING AUDIT**

**REDWOOD SPRINGS HEALTHCARE CENTER
VISALIA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1225270341**

**FISCAL PERIOD ENDED
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: Jing H. Zhang**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

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

REDWOOD SPRINGS HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1225270341
FISCAL PERIOD ENDED 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 that include a summary of the total due the State in the amount of \$55,446, which resulted from Medi-Cal overpayments. 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.

Ellen Subia
Page 2

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.

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

REDWOOD SPRINGS HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:

1225270341

OSHPD Facility No.:

206540828

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 4,817,628	\$ 80.84
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,243,150	\$ 20.86
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,155,677	\$ 19.39
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 540,987	\$ 9.08
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 57,786	\$ 0.97
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 34,195	\$ 0.57
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 106,770	\$ 1.79
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 640,790	\$ 10.75
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,836,489	\$ 30.82
11	Cost of Routine Service/Audited Total Costs	\$ 10,444,010.00	\$ 10,433,472	\$ 175.07
12	Total Patient Days (Adj)	59,596	59,596	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 175.25	\$ 175.07	
14	Overpayments (Adjs 4, 5)	\$ 0	\$ 55,446	
15	Medi-Cal Days (Adj 2)	47,081	46,778	
16	Medi-Cal Managed Care Days (Adj 3)		151	
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 SPRINGS HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:

1225270341

OSHPD Facility No.:

206540828

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 SPRINGS HEALTHCARE CENTER

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

NPI:
1225270341

OSHPD Facility No.:
206540828

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	\$ 145,087	\$ 145,087		
160	Activities	133,257		\$ 133,257	
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	662,081	0	0	662,081
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	526,493	0	0	526,493
083	Speech Pathology	128,034	0	0	128,034
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	4,539,284	145,087	133,257	4,817,628 *
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	\$ 6,134,236	\$ 145,087	\$ 133,257	\$ 6,134,236

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
REDWOOD SPRINGS HEALTHCARE CENTER

NPI:
1225270341

OSHPD Facility Number:
206540828

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 215,961	\$ 215,961										
010	Housekeeping	224,297	2,069	\$ 226,366									
060	Laundry and Linen	167,438	10,300	10,900	\$ 188,638								
065	Dietary	403,585	35,896	37,990	0	\$ 477,470							
155	Social Services	N/A	1,967	2,082	0	0	\$ 4,049						
160	Activities	N/A	2,655	2,810	0	0	0	\$ 5,465					
165	Administration	N/A	17,203	18,206	0	0	0	0		\$ 35,408	\$ 35,408		
166	Medical Records	116,792	3,499	3,703	0	0	0	0		123,994		\$ 123,994	
170	Inservice Education - Nursing	169,571	5,759	6,095	0	0	0	0	\$ 181,425				
ANCILLARY SERVICES													
075	Patient Supplies		1,191	1,261	0	0	0	0	0	2,452	253	887	\$ 3,593
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	129	452	581
080	Physical Therapy		3,424	3,624	0	0	0	0	0	7,048	2,719	9,521	19,288
081	Respiratory Therapy		327	346	0	0	0	0	0	673	82	289	1,044
082	Occupational Therapy		2,920	3,091	0	0	0	0	0	6,011	2,137	7,485	15,633
083	Speech Pathology		783	829	0	0	0	0	0	1,611	510	1,786	3,907
085	Pharmacy		0	0	0	0	0	0	0	0	1,361	4,766	6,127
090	Laboratory		0	0	0	0	0	0	0	0	83	290	373
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	99	348	447
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		126,374	133,745	188,638	477,470	4,049	5,465	181,425	1,117,167	27,985	97,998	1,243,150 *
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		1,593	1,686	0	0	0	0	0	3,279	49	172	3,499
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,297,644	\$ 215,961	\$ 226,366	\$ 188,638	\$ 477,470	\$ 4,049	\$ 5,465	\$ 181,425	\$ 1,138,241	\$ 35,408	\$ 123,994	\$ 1,297,644

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
REDWOOD SPRINGS HEALTHCARE CENTER

NPI:
1225270341

OSHPD Facility Number:
206540828

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 386,700	\$ 386,700										
010	Housekeeping	50,782	3,706	\$ 54,488									
060	Laundry and Linen	32,159	18,443	2,624	\$ 53,226								
065	Dietary	368,029	64,275	9,144	0	\$ 441,449							
155	Social Services	6,912	3,523	501	0	0	\$ 10,936						
160	Activities	31,200	4,754	676	0	0	0	\$ 36,630					
165	Administration	N/A	30,803	4,382	0	0	0	0		\$ 35,185	\$ 35,185		
166	Medical Records	2,963	6,265	891	0	0	0	0		10,120		\$ 10,120	
170	Inservice Education - Nursing	1,696	10,312	1,467	0	0	0	0	\$ 13,475				
ANCILLARY SERVICES													
075	Patient Supplies	60,391	2,133	303	0	0	0	0	0	62,828	252	72	\$ 63,152
077	Specialized Support Surfaces	35,080	0	0	0	0	0	0	0	35,080	128	37	35,245
080	Physical Therapy	52,380	6,131	872	0	0	0	0	0	59,384	2,702	777	62,862
081	Respiratory Therapy	20,095	585	83	0	0	0	0	0	20,763	82	24	20,869
082	Occupational Therapy	33,534	5,229	744	0	0	0	0	0	39,507	2,124	611	42,242
083	Speech Pathology	4,972	1,402	199	0	0	0	0	0	6,573	507	146	7,226
085	Pharmacy	369,845	0	0	0	0	0	0	0	369,845	1,352	389	371,586
090	Laboratory	22,540	0	0	0	0	0	0	0	22,540	82	24	22,646
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	27,007	0	0	0	0	0	0	0	27,007	99	28	27,134
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	305,676	226,286	32,193	53,226	441,449	10,936	36,630	13,475	1,119,871	27,808	7,998	1,155,677 *
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	1,993	2,852	406	0	0	0	0	0	5,251	49	14	5,314
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,813,954	\$ 386,700	\$ 54,488	\$ 53,226	\$ 441,449	\$ 10,936	\$ 36,630	\$ 13,475	\$ 1,768,649	\$ 35,185	\$ 10,120	\$ 1,813,954

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
REDWOOD SPRINGS HEALTHCARE CENTER

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

NPI:
1225270341

OSHPD Facility Number:
206540828

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)	\$ 580,557	90%							
	Property Tax (line 40)	62,013	10%	\$ 642,570						
005	Plant Operations and Maintenance			60,776	\$ 60,776					
010	Housekeeping			5,575	582	\$ 6,158				
060	Laundry and Linen			27,747	2,899	297	\$ 30,942			
065	Dietary			96,703	10,102	1,033	0	\$ 107,838		
155	Social Services			5,300	554	57	0	0	\$ 5,910	
160	Activities			7,152	747	76	0	0	0	\$ 7,976
165	Administration			46,343	4,841	495	0	0	0	0
166	Medical Records			9,426	985	101	0	0	0	0
170	Inservice Education - Nursing			15,515	1,621	166	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			3,209	335	34	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			9,225	964	99	0	0	0	0
081	Respiratory Therapy			880	92	9	0	0	0	0
082	Occupational Therapy			7,868	822	84	0	0	0	0
083	Speech Pathology			2,109	220	23	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			340,449	35,565	3,638	30,942	107,838	5,910	7,976
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			4,291	448	46	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 642,570	100%	\$ 642,570	\$ 60,776	\$ 6,158	\$ 30,942	\$ 107,838	\$ 5,910	\$ 7,976

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
REDWOOD SPRINGS HEALTHCARE CENTER

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

NPI:
1225270341

OSHPD Facility Number:
206540828

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 90% Of Total	Property Tax 10% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 580,557	90%							
	Property Tax (line 40)	62,013	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 51,680	\$ 51,680				
166	Medical Records				10,512		\$ 10,512			
170	Inservice Education - Nursing			\$ 17,302						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,579	370	75	\$ 4,024	\$ 3,636	\$ 388
077	Specialized Support Surfaces			0	0	188	38	227	205	22
080	Physical Therapy			0	10,287	3,968	807	15,062	13,609	1,454
081	Respiratory Therapy			0	982	120	24	1,127	1,018	109
082	Occupational Therapy			0	8,773	3,120	635	12,528	11,319	1,209
083	Speech Pathology			0	2,352	744	151	3,248	2,934	313
085	Pharmacy			0	0	1,987	404	2,391	2,160	231
090	Laboratory			0	0	121	25	146	132	14
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	145	30	175	158	17
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			17,302	549,620	40,845	8,308	598,773	540,987	57,786 *
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	4,786	72	15	4,872	4,401	470
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 642,570	100%	\$ 17,302	\$ 580,379	\$ 51,680	\$ 10,512	\$ 642,570	\$ 580,557	\$ 62,013

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
REDWOOD SPRINGS HEALTHCARE CENTER

NPI:
1225270341

OSHPD Facility Number:
206540828

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. 70% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 44,005												
055	Interest - Other	91,266												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	2,188,391												
	Total Costs Allocable as Administration	2,323,662	70%											
167	CDPH Licensing Fees	43,266	1%											
168	Professional Liability Insurance	135,093	4%											
169	Quality Assurance Fees	810,775	24%											
174	Caregiver Training	0	0%											
	Total	3,312,796	100%						\$ 3,312,796					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,452	\$ 62,828	\$ 3,579	\$ 68,859	23,709	\$ 16,630	\$ 310	\$ 967	\$ 5,803	\$ -
077	Specialized Support Surfaces			0	0	35,080	0	35,080	12,078	8,472	158	493	2,956	0
080	Physical Therapy			662,081	7,048	59,384	10,287	738,800	254,377	178,425	3,322	10,373	62,256	0
081	Respiratory Therapy			0	673	20,763	982	22,418	7,719	5,414	101	315	1,889	0
082	Occupational Therapy			526,493	6,011	39,507	8,773	580,785	199,971	140,264	2,612	8,155	48,941	0
083	Speech Pathology			128,034	1,611	6,573	2,352	138,570	47,711	33,466	623	1,946	11,677	0
085	Pharmacy			0	0	369,845	0	369,845	127,342	89,320	1,663	5,193	31,166	0
090	Laboratory			0	0	22,540	0	22,540	7,761	5,444	101	316	1,899	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	27,007	0	27,007	9,299	6,522	121	379	2,276	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			4,817,628	1,117,167	1,119,871	549,620	7,604,286	2,618,244	1,836,489	34,195	106,770	640,790	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	3,279	5,251	4,786	13,315	4,585	3,216	60	187	1,122	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 3,312,796		\$ 6,134,236	\$ 1,138,241	\$ 1,768,649	\$ 580,379	\$ 9,621,505	\$ 3,312,796					
	Total Administrative Costs							\$ 3,312,796		\$ 2,323,662	\$ 43,266	\$ 135,093	\$ 810,775	\$ -
	Unit Cost Multiplier							0.34431162						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 159,403	\$ 45,305	\$ 62,191	\$ 266,899							
	TOTAL FACILITY COSTS							\$ 13,201,200						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
REDWOOD SPRINGS HEALTHCARE CENTER

NPI:
1225270341

OSHPD Facility Number:
206540828

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	3,314									
010	Housekeeping	304	304								
060	Laundry and Linen	1,513	1,513	1,513							
065	Dietary	5,273	5,273	5,273							
155	Social Services	289	289	289							
160	Activities	390	390	390							
165	Administration	2,527	2,527	2,527							
166	Medical Records	514	514	514							
170	Inservice Education - Nursing	846	846	846							
	ANCILLARY SERVICES										
075	Patient Supplies	175	175	175						68,859	68,859
077	Specialized Support Surfaces									35,080	35,080
080	Physical Therapy	503	503	503						738,800	738,800
081	Respiratory Therapy	48	48	48						22,418	22,418
082	Occupational Therapy	429	429	429						580,785	580,785
083	Speech Pathology	115	115	115						138,570	138,570
085	Pharmacy									369,845	369,845
090	Laboratory									22,540	22,540
095	Home Health Services									0	0
100	Other Ancillary Services									27,007	27,007
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	18,564	18,564	18,564	357,570	178,785	4,844,960	4,844,960	4,844,960	7,604,286	7,604,286
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	234	234	234						13,315	13,315
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	35,038	31,724	31,420	357,570	178,785	4,844,960	4,844,960	4,844,960	9,621,505	9,621,505
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 145,087 0.029945964	\$ 133,257 0.027504252			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 215,961 6.80749590	\$ 226,366 7.20453465	\$ 188,638 0.52755601	\$ 477,470 2.67064036	\$ 4,049 0.00083581	\$ 5,465 0.00112791	\$ 181,425 0.03744617	\$ 35,408 0.00368013	\$ 123,994 0.01288719
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 386,700 12.18950952	\$ 54,488 1.73416967	\$ 53,226 0.14885345	\$ 441,449 2.46915882	\$ 10,936 0.00225718	\$ 36,630 0.00756048	\$ 13,475 0.00278133	\$ 35,185 0.00365693	\$ 10,120 0.00105179
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 642,570 18.33923169	\$ 60,776 1.91578029	\$ 6,158 0.19597465	\$ 30,942 0.08653506	\$ 107,838 6.60317170	\$ 5,910 0.00121989	\$ 7,976 0.00164622	\$ 17,302 0.00357104	\$ 51,680 0.00537126	\$ 10,512 0.00109253

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
REDWOOD SPRINGS HEALTHCARE CENTER

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

NPI:
1225270341

OSHPD Facility Number:
206540828

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	\$ 159,869	\$ 0	\$ 159,869	(Sch 3)
005	.20-.39	Fringe Benefits	6200	56,092	0	56,092	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	386,700	0	386,700	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 602,661	\$ 0	\$ 602,661	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 172,329	\$ 0	\$ 172,329	(Sch 3)
010	.20-.39	Fringe Benefits	6300	51,968	0	51,968	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	50,782	0	50,782	(Sch 4)
010		Housekeeping - Total	6300	\$ 275,079	\$ 0	\$ 275,079	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 111,160	\$ 0	\$ 111,160	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	186,526	0	186,526	(Sch 5)
025		Depreciation: Equipment	7140	249,446	0	249,446	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	33,425	0	33,425	(Sch 5)
040		Property Taxes	7300	62,013	0	62,013	(Sch 5)
045		Property Insurance	7400	44,005	0	44,005	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 91,266	\$ 0	\$ 91,266	(Sch 6)
057		Subtotal 005 - 055		\$ 1,655,581	\$ 0	\$ 1,655,581	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 129,844	\$ 0	\$ 129,844	(Sch 3)
060	.20-.39	Fringe Benefits	6400	37,594	0	37,594	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	32,159	0	32,159	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 199,597	\$ 0	\$ 199,597	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 318,518	\$ 0	\$ 318,518	(Sch 3)
065	.20-.39	Fringe Benefits	6500	85,067	0	85,067	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	368,029	0	368,029	(Sch 4)
065		Dietary - Total	6500	\$ 771,614	\$ 0	\$ 771,614	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	60,391	0	60,391	(Sch 4)
075		Patient Supplies - Total	8100	\$ 60,391	\$ 0	\$ 60,391	
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	35,080	0	35,080	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 35,080	\$ 0	\$ 35,080	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
REDWOOD SPRINGS HEALTHCARE CENTER

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

NPI:
1225270341

OSHPD Facility Number:
206540828

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	\$ 527,364	\$ 0	\$ 527,364	(Sch 2)
080	.20-.39	Fringe Benefits	8200	133,610	0	133,610	(Sch 2)
080	.79	Agency Staff	8200	1,107	0	1,107	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	52,380	0	52,380	(Sch 4)
080		Physical Therapy - Total	8200	\$ 714,461	\$ 0	\$ 714,461	
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	20,095	0	20,095	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 20,095	\$ 0	\$ 20,095	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 425,780	\$ 0	\$ 425,780	(Sch 2)
082	.20-.39	Fringe Benefits	8250	100,713	0	100,713	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	33,534	0	33,534	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 560,027	\$ 0	\$ 560,027	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 103,616	\$ 0	\$ 103,616	(Sch 2)
083	.20-.39	Fringe Benefits	8280	24,418	0	24,418	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	4,972	0	4,972	(Sch 4)
083		Speech Pathology - Total	8280	\$ 133,006	\$ 0	\$ 133,006	
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	369,845	0	369,845	(Sch 4)
085		Pharmacy - Total	8300	\$ 369,845	\$ 0	\$ 369,845	
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	22,540	0	22,540	(Sch 4)
090		Laboratory - Total	8400	\$ 22,540	\$ 0	\$ 22,540	
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	27,007	0	27,007	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 27,007	\$ 0	\$ 27,007	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
REDWOOD SPRINGS HEALTHCARE CENTER

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

NPI:
1225270341

OSHPD Facility Number:
206540828

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		\$ 1,942,452	\$ 0	\$ 1,942,452	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,596,134	\$ 0	\$ 3,596,134	(Sch 2)
105	.20-.39	Fringe Benefits	6110	943,150	0	943,150	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	305,676	0	305,676	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,844,960	\$ 0	\$ 4,844,960	
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 SPRINGS HEALTHCARE CENTER

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

NPI:
1225270341

OSHPD Facility Number:
206540828

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,993	0	1,993 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,993	\$ 0	\$ 1,993
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 4,846,953	\$ 0	\$ 4,846,953
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 114,237	\$ 0	\$ 114,237 (Sch 2)
155	.20-.39	Fringe Benefits	6600	30,850	0	30,850 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	6,912	0	6,912 (Sch 4)
155		Social Services - Total	6600	\$ 151,999	\$ 0	\$ 151,999

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
REDWOOD SPRINGS HEALTHCARE CENTER

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

NPI:
1225270341

OSHPD Facility Number:
206540828

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	\$ 104,934	\$ 0	\$ 104,934	(Sch 2)
160	.20-.39	Fringe Benefits	6700	28,323	0	28,323	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	31,200	0	31,200	(Sch 4)
160		Activities - Total	6700	\$ 164,457	\$ 0	\$ 164,457	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 553,071	\$ 0	\$ 553,071	(Sch 6)
165	.20-.39	Fringe Benefits	6900	229,322	0	229,322	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,405,998	0	1,405,998	(Sch 6)
165		Administration - Total	6900	\$ 2,188,391	\$ 0	\$ 2,188,391	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 91,800	\$ 0	\$ 91,800	(Sch 3)
166	.20-.39	Fringe Benefits	6900	24,992	0	24,992	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,963	0	2,963	(Sch 4)
166		Medical Records - Total	6900	\$ 119,755	\$ 0	\$ 119,755	
167		CDPH Licensing Fees	6900	\$ 43,266	\$ 0	\$ 43,266	(Sch 6)
168		Professional Liability Insurance	6900	\$ 135,093	\$ 0	\$ 135,093	(Sch 6)
169		Quality Assurance Fees	6900	\$ 810,775	\$ 0	\$ 810,775	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 134,687	\$ 0	\$ 134,687	(Sch 3)
170	.20-.39	Fringe Benefits	6800	34,884	0	34,884	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,696	0	1,696	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 171,267	\$ 0	\$ 171,267	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 3,785,003	\$ 0	\$ 3,785,003	
200		Total		\$ 13,201,200	\$ 0	\$ 13,201,200	

210	0.24	Total Facility Group Health Insurance (Adj 1) *	6900			\$ 367,672	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			NPI		Adjustments
REDWOOD SPRINGS HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1225270341		5
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	\$367,672	\$367,672

Provider Name							Fiscal Period	NPI		Adjustments
REDWOOD SPRINGS HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1225270341		5
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: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through January 13, 2013 Reports Dated: February 5, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	47,081	(303)	46,778	
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	151	151	

Provider Name							Fiscal Period			NPI		Adjustments
REDWOOD SPRINGS HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1225270341		5
Report References							Explanation of Audit Adjustments					
Cost Report			Audit Report									As Reported
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
4	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1	\$0	\$15,562	\$15,562 *		
5	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments due to lack of documentation confirming the Share of Cost was properly deducted from the amount billed. 42 CFR 413.20 and 431.107 CMS Pub. 15-1, Sections 2300 and 2304.1 W&I Code, Sections 14105.27 and 14124.2(b) CCR, Title 22, Section 51476	* \$15,562	\$39,884	\$55,446		

*Balance carried forward from prior/to subsequent adjustments