

**REPORT
ON THE
RATE SETTING AUDIT**

**WOODLAND CARE CENTER
RESEDA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1427049816**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Teri Hung**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: August 1, 2013

Eddie Reardon
Director of Financial Operations and Reimbursement
Skilled Healthcare, LLC
27442 Portola Parkway, Suite 200
Foothill Ranch, CA 92610

WOODLAND CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1427049816
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 Rate 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.

Eddie Reardon
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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—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
WOODLAND CARE CENTER

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

Provider NPI:
1427049816

OSHPD Facility No.:
206190210

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	\$ 4,276,027	\$ 85.38
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 966,775	\$ 19.30
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 967,994	\$ 19.33
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 996,095	\$ 19.89
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 102,545	\$ 2.05
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 23,483	\$ 0.47
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 291,520	\$ 5.82
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 461,005	\$ 9.20
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,975,491	\$ 39.44
11	Cost of Routine Service/Audited Total Costs	\$ 10,068,021	\$ 10,060,935	\$ 200.88
12	Total Patient Days (Adj)	50,085	50,085	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 201.02	\$ 200.88	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 1)	24,312	23,552	
16	Medi-Cal Managed Care Days (Adj 2)		760	
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:
WOODLAND CARE CENTER

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

Provider NPI:
1427049816

OSHPD Facility No.:
206190210

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:
WOODLAND CARE CENTER

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

Provider NPI:
1427049816

OSHPD Facility No.:
206190210

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 120,002	\$ 120,002		
160	Activities	89,506		\$ 89,506	
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	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
ROUTINE SERVICES					
105	Skilled Nursing Care	4,066,519	120,002	89,506	4,276,027
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	\$ 4,276,027	\$ 120,002	\$ 89,506	\$ 4,276,027

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WOODLAND CARE CENTER

Provider NPI:
1427049816

OSHPD Facility Number:
206190210

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	\$ 93,154	\$ 93,154										
010	Housekeeping	265,673	847	\$ 266,520									
060	Laundry and Linen	56,376	2,009	5,800	\$ 64,185								
065	Dietary	409,095	10,915	31,514	0	\$ 451,524							
155	Social Services	N/A	851	2,458	0	0	\$ 3,309						
160	Activities	N/A	738	2,130	0	0	0	\$ 2,868					
165	Administration	N/A	4,339	12,529	0	0	0	0		\$ 16,869	\$ 16,869		
166	Medical Records	130,045	919	2,654	0	0	0	0		133,619		\$ 133,619	
170	Inservice Education - Nursing	83,019	1,438	4,151	0	0	0	0	\$ 88,608				
ANCILLARY SERVICES													
075	Patient Supplies		1,021	2,949	0	0	0	0	0	3,971	524	4,148	\$ 8,643
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	116	922	1,038
080	Physical Therapy		3,125	9,023	0	0	0	0	0	12,148	1,742	13,798	27,688
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,150	3,321	0	0	0	0	0	4,471	1,382	10,946	16,799
083	Speech Pathology		0	0	0	0	0	0	0	0	266	2,104	2,369
085	Pharmacy		0	0	0	0	0	0	0	0	859	6,802	7,661
090	Laboratory		0	0	0	0	0	0	0	0	283	2,242	2,525
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	264	2,093	2,357
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		65,446	188,964	64,185	451,524	3,309	2,868	88,608	864,903	11,419	90,453	966,775 *
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		356	1,027	0	0	0	0	0	1,382	14	110	1,507
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,037,362	\$ 93,154	\$ 266,520	\$ 64,185	\$ 451,524	\$ 3,309	\$ 2,868	\$ 88,608	\$ 886,875	\$ 16,869	\$ 133,619	\$ 1,037,362

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WOODLAND CARE CENTER

Provider NPI:
1427049816

OSHPD Facility Number:
206190210

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	\$ 297,762	\$ 297,762										
010	Housekeeping	29,566	2,709	\$ 32,275									
060	Laundry and Linen	27,718	6,421	702	\$ 34,842								
065	Dietary	285,687	34,888	3,816	0	\$ 324,391							
155	Social Services	992	2,721	298	0	0	\$ 4,011						
160	Activities	11,869	2,358	258	0	0	0	\$ 14,485					
165	Administration	N/A	13,870	1,517	0	0	0	0		\$ 15,388	\$ 15,388		
166	Medical Records	0	2,939	321	0	0	0	0		3,260		\$ 3,260	
170	Inservice Education - Nursing	1,615	4,595	503	0	0	0	0	\$ 6,713				
ANCILLARY SERVICES													
075	Patient Supplies	307,050	3,265	357	0	0	0	0	0	310,672	478	101	\$ 311,251
077	Specialized Support Surfaces	72,862	0	0	0	0	0	0	0	72,862	106	22	72,991
080	Physical Therapy	1,026,882	9,989	1,093	0	0	0	0	0	1,037,963	1,589	337	1,039,889
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	841,686	3,676	402	0	0	0	0	0	845,764	1,261	267	847,292
083	Speech Pathology	166,261	0	0	0	0	0	0	0	166,261	242	51	166,555
085	Pharmacy	537,627	0	0	0	0	0	0	0	537,627	783	166	538,576
090	Laboratory	177,176	0	0	0	0	0	0	0	177,176	258	55	177,489
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	165,437	0	0	0	0	0	0	0	165,437	241	51	165,729
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	338,852	209,194	22,883	34,842	324,391	4,011	14,485	6,713	955,370	10,417	2,207	967,994 *
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	1,470	1,137	124	0	0	0	0	0	2,731	13	3	2,746
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 4,290,512	\$ 297,762	\$ 32,275	\$ 34,842	\$ 324,391	\$ 4,011	\$ 14,485	\$ 6,713	\$ 4,271,864	\$ 15,388	\$ 3,260	\$ 4,290,512

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WOODLAND CARE CENTER

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

Provider NPI:
1427049816

OSHPD Facility Number:
206190210

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)	\$ 1,082,284	91%							
	Property Tax (line 40)	111,418	9%	\$ 1,193,702						
005	Plant Operations and Maintenance			18,236	\$ 18,236					
010	Housekeeping			10,693	166	\$ 10,859				
060	Laundry and Linen			25,349	393	236	\$ 25,979			
065	Dietary			137,726	2,137	1,284	0	\$ 141,146		
155	Social Services			10,741	167	100	0	0	\$ 11,008	
160	Activities			9,309	144	87	0	0	0	\$ 9,540
165	Administration			54,756	849	510	0	0	0	0
166	Medical Records			11,600	180	108	0	0	0	0
170	Inservice Education - Nursing			18,141	281	169	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			12,889	200	120	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			39,432	612	368	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			14,513	225	135	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			825,829	12,812	7,699	25,979	141,146	11,008	9,540
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			4,487	70	42	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,193,702	100%	\$ 1,193,702	\$ 18,236	\$ 10,859	\$ 25,979	\$ 141,146	\$ 11,008	\$ 9,540

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WOODLAND CARE CENTER

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

Provider NPI:
1427049816

OSHPD Facility Number:
206190210

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 91% Of Total	Property Tax 9% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,082,284	91%							
	Property Tax (line 40)	111,418	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 56,116	\$ 56,116				
166	Medical Records				11,889		\$ 11,889			
170	Inservice Education - Nursing			\$ 18,591						
	ANCILLARY SERVICES									
075	Patient Supplies			0	13,210	1,742	369	\$ 15,321	\$ 13,891	\$ 1,430
077	Specialized Support Surfaces			0	0	387	82	469	425	44
080	Physical Therapy			0	40,411	5,795	1,228	47,434	43,006	4,427
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	14,873	4,597	974	20,444	18,536	1,908
083	Speech Pathology			0	0	883	187	1,071	971	100
085	Pharmacy			0	0	2,857	605	3,462	3,139	323
090	Laboratory			0	0	941	199	1,141	1,034	106
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	879	186	1,065	966	99
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			18,591	1,052,605	37,988	8,048	1,098,640	996,095	102,545
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	4,599	46	10	4,655	4,220	434
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,193,702	100%	\$ 18,591	\$ 1,125,697	\$ 56,116	\$ 11,889	\$ 1,193,702	\$ 1,082,284	\$ 111,418

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WOODLAND CARE CENTER

Provider NPI:
1427049816

OSHPD Facility Number:
206190210

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. 72% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 11% of Total	Quality Assur. Fees 17% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 19,851												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	2,898,372												
	Total Costs Allocable as Administration	2,918,223	72%											
167	CDPH Licensing Fees	34,689	1%											
168	Professional Liability Insurance	430,638	11%											
169	Quality Assurance Fees	681,003	17%											
174	Caregiver Training	0	0%											
	Total	4,064,553	100%						\$ 4,064,553					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 3,971	\$ 310,672	\$ 13,210	\$ 327,853	126,185	\$ 90,597	\$ 1,077	\$ 13,369	\$ 21,142	\$ -
077	Specialized Support Surfaces			0	0	72,862	0	72,862	28,043	20,134	239	2,971	4,699	0
080	Physical Therapy			0	12,148	1,037,963	40,411	1,090,522	419,725	301,349	3,582	44,470	70,324	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	4,471	845,764	14,873	865,108	332,966	239,059	2,842	35,278	55,787	0
083	Speech Pathology			0	0	166,261	0	166,261	63,991	45,944	546	6,780	10,722	0
085	Pharmacy			0	0	537,627	0	537,627	206,924	148,565	1,766	21,924	34,669	0
090	Laboratory			0	0	177,176	0	177,176	68,192	48,960	582	7,225	11,425	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	165,437	0	165,437	63,674	45,716	543	6,746	10,668	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			4,276,027	864,903	955,370	1,052,605	7,148,905	2,751,499	1,975,491	23,483	291,520	461,005	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	1,382	2,731	4,599	8,712	3,353	2,408	29	355	562	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 4,064,553		\$ 4,276,027	\$ 886,875	\$ 4,271,864	\$ 1,125,697	\$ 10,560,463	\$ 4,064,553					
	Total Administrative Costs							\$ 4,064,553		\$ 2,918,223	\$ 34,689	\$ 430,638	\$ 681,003	\$ -
	Unit Cost Multiplier							0.38488396						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 150,487	\$ 18,648	\$ 68,005	\$ 237,140							
	TOTAL FACILITY COSTS							\$ 14,862,156						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
WOODLAND CARE CENTER

Provider NPI:
1427049816

OSHPD Facility Number:
206190210

Fiscal Period:
JANUARY 1, 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 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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	382									
010	Housekeeping	224	224								
060	Laundry and Linen	531	531	531							
065	Dietary	2,885	2,885	2,885							
155	Social Services	225	225	225							
160	Activities	195	195	195							
165	Administration	1,147	1,147	1,147							
166	Medical Records	243	243	243							
170	Inservice Education - Nursing	380	380	380							
	ANCILLARY SERVICES										
075	Patient Supplies	270	270	270						327,853	327,853
077	Specialized Support Surfaces									72,862	72,862
080	Physical Therapy	826	826	826						1,090,522	1,090,522
081	Respiratory Therapy									0	0
082	Occupational Therapy	304	304	304						865,108	865,108
083	Speech Pathology									166,261	166,261
085	Pharmacy									537,627	537,627
090	Laboratory									177,176	177,176
095	Home Health Services									0	0
100	Other Ancillary Services									165,437	165,437
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	17,299	17,299	17,299	100,170	150,255	4,405,371	4,405,371	4,405,371	7,148,905	7,148,905
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	94	94	94						8,712	8,712
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	25,005	24,623	24,399	100,170	150,255	4,405,371	4,405,371	4,405,371	10,560,463	10,560,463
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 120,002 0.027239931	\$ 89,506 0.020317472			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 93,154 3.78321082	\$ 266,520 10.92341650	\$ 64,185 0.64076289	\$ 451,524 3.00504888	\$ 3,309 0.00075113	\$ 2,868 0.00065098	\$ 88,608 0.02011352	\$ 16,869 0.00159733	\$ 133,619 0.01265273
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 297,762 12.09284003	\$ 32,275 1.32279176	\$ 34,842 0.34782570	\$ 324,391 2.15893713	\$ 4,011 0.00091037	\$ 14,485 0.00328804	\$ 6,713 0.00152381	\$ 15,388 0.00145711	\$ 3,260 0.00030870
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,193,702 47.73853229	\$ 18,236 0.74061322	\$ 10,859 0.44507269	\$ 25,979 0.25934671	\$ 141,146 0.93937885	\$ 11,008 0.00249876	\$ 9,540 0.00216559	\$ 18,591 0.00422012	\$ 56,116 0.00531379	\$ 11,889 0.00112576

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WOODLAND CARE CENTER

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

Provider NPI:
1427049816

OSHPD Facility Number:
206190210

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	\$ 76,225	\$ 0	\$ 76,225	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,929	0	16,929	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	297,762	0	297,762	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 390,916	\$ 0	\$ 390,916	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 217,393	\$ 0	\$ 217,393	(Sch 3)
010	.20-.39	Fringe Benefits	6300	48,280	0	48,280	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	29,566	0	29,566	(Sch 4)
010		Housekeeping - Total	6300	\$ 295,239	\$ 0	\$ 295,239	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 1,632	\$ 0	\$ 1,632	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	261,332	0	261,332	(Sch 5)
025		Depreciation: Equipment	7140	163,397	0	163,397	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	655,923	0	655,923	(Sch 5)
040		Property Taxes	7300	111,418	0	111,418	(Sch 5)
045		Property Insurance	7400	19,851	0	19,851	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,899,708	\$ 0	\$ 1,899,708	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 46,131	\$ 0	\$ 46,131	(Sch 3)
060	.20-.39	Fringe Benefits	6400	10,245	0	10,245	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	27,718	0	27,718	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 84,094	\$ 0	\$ 84,094	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 334,751	\$ 0	\$ 334,751	(Sch 3)
065	.20-.39	Fringe Benefits	6500	74,344	0	74,344	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	285,687	0	285,687	(Sch 4)
065		Dietary - Total	6500	\$ 694,782	\$ 0	\$ 694,782	
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	307,050	0	307,050	(Sch 4)
075		Patient Supplies - Total	8100	\$ 307,050	\$ 0	\$ 307,050	
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	72,862	0	72,862	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 72,862	\$ 0	\$ 72,862	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WOODLAND CARE CENTER

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

Provider NPI:
1427049816

OSHPD Facility Number:
206190210

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	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,026,882	0	1,026,882	(Sch 4)
080		Physical Therapy - Total	8200	\$ 1,026,882	\$ 0	\$ 1,026,882	
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		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	841,686	0	841,686	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 841,686	\$ 0	\$ 841,686	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	166,261	0	166,261	(Sch 4)
083		Speech Pathology - Total	8280	\$ 166,261	\$ 0	\$ 166,261	
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	537,627	0	537,627	(Sch 4)
085		Pharmacy - Total	8300	\$ 537,627	\$ 0	\$ 537,627	
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	177,176	0	177,176	(Sch 4)
090		Laboratory - Total	8400	\$ 177,176	\$ 0	\$ 177,176	
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	165,437	0	165,437	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 165,437	\$ 0	\$ 165,437	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WOODLAND CARE CENTER

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

Provider NPI:
1427049816

OSHPD Facility Number:
206190210

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		\$ 3,294,981	\$ 0	\$ 3,294,981	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,327,520	\$ 0	\$ 3,327,520	(Sch 2)
105	.20-.39	Fringe Benefits	6110	738,999	0	738,999	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	338,852	0	338,852	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,405,371	\$ 0	\$ 4,405,371	
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:
WOODLAND CARE CENTER

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

Provider NPI:
1427049816

OSHPD Facility Number:
206190210

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	1,470	0	1,470 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,470	\$ 0	\$ 1,470
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		\$ 4,406,841	\$ 0	\$ 4,406,841
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 98,194	\$ 0	\$ 98,194 (Sch 2)
155	.20-.39	Fringe Benefits	6600	21,808	0	21,808 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	992	0	992 (Sch 4)
155		Social Services - Total	6600	\$ 120,994	\$ 0	\$ 120,994

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WOODLAND CARE CENTER

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

Provider NPI:
1427049816

OSHPD Facility Number:
206190210

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	\$ 73,240	\$ 0	\$ 73,240	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,266	0	16,266	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	11,869	0	11,869	(Sch 4)
160		Activities - Total	6700	\$ 101,375	\$ 0	\$ 101,375	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 659,564	\$ 0	\$ 659,564	(Sch 6)
165	.20-.39	Fringe Benefits	6900	146,481	0	146,481	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	2,092,327	0	2,092,327	(Sch 6)
165		Administration - Total	6900	\$ 2,898,372	\$ 0	\$ 2,898,372	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 106,412	\$ 0	\$ 106,412	(Sch 3)
166	.20-.39	Fringe Benefits	6900	23,633	0	23,633	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 130,045	\$ 0	\$ 130,045	
167		CDPH Licensing Fees	6900	\$ 34,689	\$ 0	\$ 34,689	(Sch 6)
168		Professional Liability Insurance	6900	\$ 430,638	\$ 0	\$ 430,638	(Sch 6)
169		Quality Assurance Fees	6900	\$ 681,003	\$ 0	\$ 681,003	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 67,932	\$ 0	\$ 67,932	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,087	0	15,087	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,615	0	1,615	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 84,634	\$ 0	\$ 84,634	
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		\$ 4,481,750	\$ 0	\$ 4,481,750	
200		Total		\$ 14,862,156	\$ 0	\$ 14,862,156	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
WOODLAND CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1427049816		2
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
ADJUSTMENTS TO REPORTED PATIENT DAYS												
1	4.1	5	2	1	15	N/A	Medi-Cal Days 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 April 30, 2013 Report Date: May 6, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	24,312	(760)	23,552		
2	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days for proper audit report presentation. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	760	760		