

**REPORT  
ON THE  
RATE SETTING AUDIT**

**WOODLAND NURSING & REHABILITATION  
WOODLAND, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1841275344**

**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: Henry Igboke  
Auditor: Alimata Coulibaly**



TOBY DOUGLAS  
*Director*

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



EDMUND G. BROWN JR.  
*GOVERNOR*

Date: June 21, 2013

Spencer Olsen, CFO  
North American Health Care, Inc.  
3 Monarch Bay Plaza, Suite 203  
Dana Point, CA 92629

WOODLAND NURSING & REHABILITATION  
NATIONAL PROVIDER IDENTIFIER (NPI) 1841275344  
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 that include a summary of the total due the State in the amount of \$12,123, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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 Medi-Cal Benefits, Waiver Analysis and Rates 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.

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 NURSING & REHABILITATION

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

Provider NPI:  
1841275344

OSHPD Facility No.:  
206571087

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	\$ 3,038,048	\$ 97.04
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 837,535	\$ 26.75
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 588,160	\$ 18.79
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 254,978	\$ 8.14
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 36,573	\$ 1.17
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 16,897	\$ 0.54
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 54,586	\$ 1.74
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 350,218	\$ 11.19
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 780,573	\$ 24.93
11	Cost of Routine Service/Audited Total Costs	\$ 5,998,580	\$ 5,957,569	\$ 190.30
12	Total Patient Days (Adj )	31,306	31,306	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 191.61	\$ 190.30	
14	Overpayments (Adj 7)	\$ 0	\$ (12,123)	
15	Medi-Cal Days (Adj 5)	23,174	1,855	
16	Medi-Cal Managed Care Days (Adj 6)		21,319	
<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:**  
WOODLAND NURSING & REHABILITATION

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

**Provider NPI:**  
1841275344

**OSHPD Facility No.:**  
206571087

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:**  
WOODLAND NURSING & REHABILITATION

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

**Provider NPI:**  
1841275344

**OSHPD Facility No.:**  
206571087

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 68,997	\$ 68,997		
160	Activities	95,073		\$ 95,073	
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	16,659	0	0	16,659
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	560	0	0	560
083	Speech Pathology	2,975	0	0	2,975
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	2,873,978	68,997	95,073	3,038,048 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 3,058,242</b>	<b>\$ 68,997</b>	<b>\$ 95,073</b>	<b>\$ 3,058,242</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
WOODLAND NURSING & REHABILITATION

Provider NPI:  
1841275344

OSHPD Facility Number:  
206571087

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 65,256	\$ 65,256										
010	Housekeeping	232,116	668	\$ 232,784									
060	Laundry and Linen	96,913	1,738	6,263	\$ 104,914								
065	Dietary	320,103	4,367	15,738	0	\$ 340,208							
155	Social Services	N/A	642	2,313	0	0	\$ 2,954						
160	Activities	N/A	2,166	7,805	0	0	0	\$ 9,971					
165	Administration	N/A	1,756	6,327	0	0	0	0		\$ 8,083	\$ 8,083		
166	Medical Records	102,214	1,404	5,059	0	0	0	0		108,676		\$ 108,676	
170	Inservice Education - Nursing	68,834	856	3,083	0	0	0	0	\$ 72,773				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		80	289	0	0	0	0	0	369	50	674	\$ 1,094
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,702	6,135	0	0	0	0	0	7,837	506	6,807	15,150
081	Respiratory Therapy		0	0	0	0	0	0	0	0	22	289	311
082	Occupational Therapy		1,702	6,135	0	0	0	0	0	7,837	405	5,447	13,689
083	Speech Pathology		401	1,445	0	0	0	0	0	1,846	175	2,347	4,368
085	Pharmacy		1,123	4,047	0	0	0	0	0	5,170	200	2,690	8,060
090	Laboratory		0	0	0	0	0	0	0	0	58	777	835
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	89	1,199	1,288
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		46,016	165,848	104,914	340,208	2,954	9,971	72,773	742,683	6,566	88,285	837,535 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		637	2,297	0	0	0	0	0	2,934	12	160	3,105
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 885,436</b>	<b>\$ 65,256</b>	<b>\$ 232,784</b>	<b>\$ 104,914</b>	<b>\$ 340,208</b>	<b>\$ 2,954</b>	<b>\$ 9,971</b>	<b>\$ 72,773</b>	<b>\$ 768,677</b>	<b>\$ 8,083</b>	<b>\$ 108,676</b>	<b>\$ 885,436</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
WOODLAND NURSING & REHABILITATION

Provider NPI:  
1841275344

OSHPD Facility Number:  
206571087

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	\$ 184,283	\$ 184,283										
010	Housekeeping	26,085	1,888	\$ 27,973									
060	Laundry and Linen	11,805	4,908	753	\$ 17,465								
065	Dietary	187,089	12,332	1,891	0	\$ 201,312							
155	Social Services	4	1,812	278	0	0	\$ 2,094						
160	Activities	5,390	6,116	938	0	0	0	\$ 12,443					
165	Administration	N/A	4,958	760	0	0	0	0		\$ 5,718	\$ 5,718		
166	Medical Records	16,169	3,964	608	0	0	0	0		20,741		\$ 20,741	
170	Inservice Education - Nursing	0	2,416	371	0	0	0	0	\$ 2,787				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	34,302	227	35	0	0	0	0	0	34,563	35	129	\$ 34,727
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	318,144	4,807	737	0	0	0	0	0	323,688	358	1,299	325,345
081	Respiratory Therapy	15,165	0	0	0	0	0	0	0	15,165	15	55	15,235
082	Occupational Therapy	262,962	4,807	737	0	0	0	0	0	268,506	287	1,040	269,832
083	Speech Pathology	114,841	1,133	174	0	0	0	0	0	116,147	123	448	116,719
085	Pharmacy	126,538	3,171	486	0	0	0	0	0	130,195	142	513	130,850
090	Laboratory	40,721	0	0	0	0	0	0	0	40,721	41	148	40,910
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	62,840	0	0	0	0	0	0	0	62,840	63	229	63,132
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	180,688	129,948	19,929	17,465	201,312	2,094	12,443	2,787	566,666	4,645	16,849	588,160
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	180	1,799	276	0	0	0	0	0	2,255	8	30	2,294
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,587,206</b>	<b>\$ 184,283</b>	<b>\$ 27,973</b>	<b>\$ 17,465</b>	<b>\$ 201,312</b>	<b>\$ 2,094</b>	<b>\$ 12,443</b>	<b>\$ 2,787</b>	<b>\$ 1,560,747</b>	<b>\$ 5,718</b>	<b>\$ 20,741</b>	<b>\$ 1,587,206</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
WOODLAND NURSING & REHABILITATION

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

Provider NPI:  
1841275344

OSHPD Facility Number:  
206571087

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)	\$ 282,239	87%							
	Property Tax (line 40)	40,483	13%	\$ 322,722						
005	Plant Operations and Maintenance			2,189	\$ 2,189					
010	Housekeeping			3,283	22	\$ 3,305				
060	Laundry and Linen			8,536	58	89	\$ 8,683			
065	Dietary			21,449	146	223	0	\$ 21,819		
155	Social Services			3,152	22	33	0	0	\$ 3,206	
160	Activities			10,637	73	111	0	0	0	\$ 10,820
165	Administration			8,623	59	90	0	0	0	0
166	Medical Records			6,894	47	72	0	0	0	0
170	Inservice Education - Nursing			4,202	29	44	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			394	3	4	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			8,361	57	87	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			8,361	57	87	0	0	0	0
083	Speech Pathology			1,970	13	21	0	0	0	0
085	Pharmacy			5,515	38	57	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			226,026	1,543	2,355	8,683	21,819	3,206	10,820
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			3,130	21	33	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 322,722</b>	<b>100%</b>	<b>\$ 322,722</b>	<b>\$ 2,189</b>	<b>\$ 3,305</b>	<b>\$ 8,683</b>	<b>\$ 21,819</b>	<b>\$ 3,206</b>	<b>\$ 10,820</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
WOODLAND NURSING & REHABILITATION

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

Provider NPI:  
1841275344

OSHPD Facility Number:  
206571087

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 87% Of Total	Property Tax 13% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 282,239	87%							
	Property Tax (line 40)	40,483	13%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 8,772	\$ 8,772				
166	Medical Records				7,013		\$ 7,013			
170	Inservice Education - Nursing			\$ 4,275						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	401	54	44	\$ 499	\$ 436	\$ 63
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	8,505	549	439	9,494	8,303	1,191
081	Respiratory Therapy			0	0	23	19	42	37	5
082	Occupational Therapy			0	8,505	440	351	9,296	8,130	1,166
083	Speech Pathology			0	2,004	189	151	2,345	2,051	294
085	Pharmacy			0	5,611	217	174	6,001	5,249	753
090	Laboratory			0	0	63	50	113	99	14
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	97	77	174	152	22
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			4,275	278,728	7,126	5,697	291,551	254,978	36,573
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,184	13	10	3,207	2,805	402
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 322,722	100%	\$ 4,275	\$ 306,937	\$ 8,772	\$ 7,013	\$ 322,722	\$ 282,239	\$ 40,483

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
WOODLAND NURSING & REHABILITATION

Provider NPI:  
1841275344

OSHPD Facility Number:  
206571087

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. 65% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 10,368												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	950,491												
	Total Costs Allocable as Administration	960,859	65%											
167	CDPH Licensing Fees	20,800	1%											
168	Professional Liability Insurance	67,193	5%											
169	Quality Assurance Fees	431,106	29%											
174	Caregiver Training	0	0%											
	Total	1,479,958	100%						\$ 1,479,958					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 369	\$ 34,563	\$ 401	\$ 35,333	9,183	\$ 5,962	\$ 129	\$ 417	\$ 2,675	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			16,659	7,837	323,688	8,505	356,689	92,699	60,185	1,303	4,209	27,003	0
081	Respiratory Therapy			0	0	15,165	0	15,165	3,941	2,559	55	179	1,148	0
082	Occupational Therapy			560	7,837	268,506	8,505	285,408	74,174	48,157	1,042	3,368	21,607	0
083	Speech Pathology			2,975	1,846	116,147	2,004	122,972	31,959	20,749	449	1,451	9,310	0
085	Pharmacy			0	5,170	130,195	5,611	140,976	36,638	23,787	515	1,663	10,672	0
090	Laboratory			0	0	40,721	0	40,721	10,583	6,871	149	480	3,083	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	62,840	0	62,840	16,331	10,603	230	741	4,757	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			3,038,048	742,683	566,666	278,728	4,626,125	1,202,274	780,573	16,897	54,586	350,218	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,934	2,255	3,184	8,373	2,176	1,413	31	99	634	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,479,958		\$ 3,058,242	\$ 768,677	\$ 1,560,747	\$ 306,937	\$ 5,694,602	\$ 1,479,958					
	Total Administrative Costs							\$ 1,479,958		\$ 960,859	\$ 20,800	\$ 67,193	\$ 431,106	\$ -
	Unit Cost Multiplier							0.25988786						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 116,759	\$ 26,459	\$ 15,785	\$ 159,004							
	<b>TOTAL FACILITY COSTS</b>							\$ 7,333,564						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
WOODLAND NURSING & REHABILITATION

Provider NPI:  
1841275344

OSHPD Facility Number:  
206571087

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 4)	Plant Ops (SQ FT) 5 (Adj 4)	Hskpng (SQ FT) 10 (Adj 4)	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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	100									
010	Housekeeping	150	150								
060	Laundry and Linen	390	390	390							
065	Dietary	980	980	980							
155	Social Services	144	144	144							
160	Activities	486	486	486							
165	Administration	394	394	394							
166	Medical Records	315	315	315							
170	Inservice Education - Nursing	192	192	192							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	18	18	18						35,333	35,333
077	Specialized Support Surfaces	0	0	0						0	0
080	Physical Therapy	382	382	382						356,689	356,689
081	Respiratory Therapy	0	0	0						15,165	15,165
082	Occupational Therapy	382	382	382						285,408	285,408
083	Speech Pathology	90	90	90						122,972	122,972
085	Pharmacy	252	252	252						140,976	140,976
090	Laboratory	0	0	0						40,721	40,721
095	Home Health Services	0	0	0						0	0
100	Other Ancillary Services	0	0	0						62,840	62,840
101	Subacute Care Ancillary Services	0	0	0						0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0						0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	10,327	10,327	10,327	118,963	93,292	3,054,666	3,054,666	3,054,666	4,626,125	4,626,125
110	Intermediate Care	0	0	0			0	0	0	0	0
115	Mentally Disordered Care	0	0	0			0	0	0	0	0
120	Developmentally Disabled Care	0	0	0			0	0	0	0	0
125	Subacute Care	0	0	0			0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0			0	0	0	0	0
128	Transitional Inpatient Care	0	0	0			0	0	0	0	0
130	Hospice Inpatient Care	0	0	0			0	0	0	0	0
135	Other Routine Services	0	0	0			0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care	0	0	0						0	0
140	Beauty and Barber	143	143	143						8,373	8,373
145	Other Nonreimbursable	0	0	0						0	0
	<b>TOTAL STATISTICS</b>	<b>14,745</b>	<b>14,645</b>	<b>14,495</b>	<b>118,963</b>	<b>93,292</b>	<b>3,054,666</b>	<b>3,054,666</b>	<b>3,054,666</b>	<b>5,694,602</b>	<b>5,694,602</b>
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 68,997 0.022587412	\$ 95,073 0.031123861			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 65,256 4.45585524	\$ 232,784 16.05963286	\$ 104,914 0.88190480	\$ 340,208 3.64670259	\$ 2,954 0.00096712	\$ 9,971 0.00326403	\$ 72,773 0.02382355	\$ 8,083 0.00141943	\$ 108,676 0.01908410
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 184,283 12.58333902	\$ 27,973 1.92980344	\$ 17,465 0.14681141	\$ 201,312 2.15786862	\$ 2,094 0.00068547	\$ 12,443 0.00407357	\$ 2,787 0.00091222	\$ 5,718 0.00100414	\$ 20,741 0.00364216
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 322,722 21.88687691	\$ 2,189 0.14944948	\$ 3,305 0.22804063	\$ 8,683 0.07298995	\$ 21,819 0.23387943	\$ 3,206 0.00104956	\$ 10,820 0.00354228	\$ 4,275 0.00139942	\$ 8,772 0.00154043	\$ 7,013 0.00123157

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WOODLAND NURSING & REHABILITATION

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

Provider NPI:  
1841275344

OSHPD Facility Number:  
206571087

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	\$ 55,565	\$ 0	\$ 55,565	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,691	0	9,691	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	184,283	0	184,283	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 249,539	\$ 0	\$ 249,539	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 147,431	\$ 0	\$ 147,431	(Sch 3)
010	.20-.39	Fringe Benefits	6300	84,685	0	84,685	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	26,085	0	26,085	(Sch 4)
010		Housekeeping - Total	6300	\$ 258,201	\$ 0	\$ 258,201	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	193,527	0	193,527	(Sch 5)
025		Depreciation: Equipment	7140	68,903	0	68,903	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	40,483	0	40,483	(Sch 5)
045		Property Insurance	7400	10,368	0	10,368	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	19,809	0	19,809	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 840,830	\$ 0	\$ 840,830	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 72,075	\$ 0	\$ 72,075	(Sch 3)
060	.20-.39	Fringe Benefits	6400	24,838	0	24,838	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,805	0	11,805	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 108,718	\$ 0	\$ 108,718	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 263,154	\$ 0	\$ 263,154	(Sch 3)
065	.20-.39	Fringe Benefits	6500	56,949	0	56,949	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	187,089	0	187,089	(Sch 4)
065		Dietary - Total	6500	\$ 507,192	\$ 0	\$ 507,192	
070		Provision for Bad Debts	7700	\$	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	34,302	0	34,302	(Sch 4)
075		Patient Supplies - Total	8100	\$ 34,302	\$ 0	\$ 34,302	
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:  
WOODLAND NURSING & REHABILITATION

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

Provider NPI:  
1841275344

OSHPD Facility Number:  
206571087

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	\$ 13,463	\$ 0	\$ 13,463	(Sch 2)
080	.20-.39	Fringe Benefits	8200	3,196	0	3,196	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	318,144	0	318,144	(Sch 4)
080		Physical Therapy - Total	8200	\$ 334,803	\$ 0	\$ 334,803	
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	15,165	15,165	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 15,165	\$ 15,165	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 488	\$ 0	\$ 488	(Sch 2)
082	.20-.39	Fringe Benefits	8250	72	0	72	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	262,962	0	262,962	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 263,522	\$ 0	\$ 263,522	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 2,585	\$ 0	\$ 2,585	(Sch 2)
083	.20-.39	Fringe Benefits	8280	390	0	390	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	114,841	0	114,841	(Sch 4)
083		Speech Pathology - Total	8280	\$ 117,816	\$ 0	\$ 117,816	
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	126,538	0	126,538	(Sch 4)
085		Pharmacy - Total	8300	\$ 126,538	\$ 0	\$ 126,538	
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	40,721	0	40,721	(Sch 4)
090		Laboratory - Total	8400	\$ 40,721	\$ 0	\$ 40,721	
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	62,840	0	62,840	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 62,840	\$ 0	\$ 62,840	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

WOODLAND NURSING &amp; REHABILITATION

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1841275344

## OSHPD Facility Number:

206571087

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		\$ 980,542	\$ 15,165	\$ 995,707	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,261,780	\$ 0	\$ 2,261,780	(Sch 2)
105	.20-.39	Fringe Benefits	6110	612,198	0	612,198	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	195,853	(15,165)	180,688	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,069,831	\$ (15,165)	\$ 3,054,666	
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:  
WOODLAND NURSING & REHABILITATION

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

Provider NPI:  
1841275344

OSHPD Facility Number:  
206571087

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (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	180	0	180 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 180	\$ 0	\$ 180
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		<b>Subtotal 105 - 145</b>		\$ 3,070,011	\$ (15,165)	\$ 3,054,846
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 50,595	\$ 0	\$ 50,595 (Sch 2)
155	.20-.39	Fringe Benefits	6600	18,402	0	18,402 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	4	0	4 (Sch 4)
155		Social Services - Total	6600	\$ 69,001	\$ 0	\$ 69,001

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WOODLAND NURSING & REHABILITATION

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

Provider NPI:  
1841275344

OSHPD Facility Number:  
206571087

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	\$ 77,846	\$ 0	\$ 77,846	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,064	(837)	17,227	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,553	837	5,390	(Sch 4)
160		Activities - Total	6700	\$ 100,463	\$ 0	\$ 100,463	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 313,087	\$ 0	\$ 313,087	(Sch 6)
165	.20-.39	Fringe Benefits	6900	63,502	0	63,502	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	584,730	(10,828)	573,902	(Sch 6)
165		Administration - Total	6900	\$ 961,319	\$ (10,828)	\$ 950,491	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 81,846	\$ 0	\$ 81,846	(Sch 3)
166	.20-.39	Fringe Benefits	6900	20,368	0	20,368	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	16,169	0	16,169	(Sch 4)
166		Medical Records - Total	6900	\$ 118,383	\$ 0	\$ 118,383	
167		CDPH Licensing Fees	6900	\$ 20,800	\$ 0	\$ 20,800	(Sch 6)
168		Professional Liability Insurance	6900	\$ 67,193	\$ 0	\$ 67,193	(Sch 6)
169		Quality Assurance Fees	6900	\$ 431,106	\$ 0	\$ 431,106	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 54,274	\$ 0	\$ 54,274	(Sch 3)
170	.20-.39	Fringe Benefits	6800	14,560	0	14,560	(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	\$ 68,834	\$ 0	\$ 68,834	
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>		\$ 1,837,099	\$ (10,828)	\$ 1,826,271	
200		<b>Total</b>		\$ 7,344,392	\$ (10,828)	\$ 7,333,564	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 263,235	
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\* For informational purposes only, this amount is included in various cost centers above.

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	15,165		15,165					
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:  
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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(15,165)		(15,165)					
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	(837)	(837)						
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	837	837						
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(10,828)			(10,828)				
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	<u>(\$10,828)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>(10,828)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period	Provider NPI		Adjustments
WOODLAND NURSING & REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1841275344		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
1	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	\$18,064	(\$837)	\$17,227
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	4,553	837	5,390
							To reclassify the provider's grouping of other professional fees expense from the Fringe Benefit sub-cost center to Other - Nonlabor for proper cost determination.			
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W & I Code, Article 3.8, Section 14126			
2	10.5	81	4	8A-1	81	4	Respiratory Therapy	\$0	\$15,165	\$15,165
	10.5	105	4	8A-1	105	4	Skilled Nursing - Other Nonlabor	195,853	(15,165)	180,688
							To reclassify separately billable oxygen and gases from Skilled Nursing to Respiratory Therapy.			
							CCR, Title 22, Section 5151.1			

Provider Name							Fiscal Period	Provider NPI		Adjustments
WOODLAND NURSING & REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1841275344		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED COSTS</u>										
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the North American Health Care, Inc. Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304	\$584,730	(\$10,828)	\$573,902

Provider Name							Fiscal Period		Provider NPI		Adjustments
WOODLAND NURSING & REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1841275344		8
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
4	10.7	75	1,2,3	7	75	N/A	Patient Supplies (Square Feet)	0	18	18	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	10,345	(18)	10,327	
							To adjust square footage statistics to agree with the provider's square footage schedule.				
							42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period	Provider NPI		Adjustments
WOODLAND NURSING & REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1841275344		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>										
5	4.1	5.00	2	1	15.00	N/A	Medi-Cal days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Payment Period: 01/01/2011 through 12/31/2012 Service Period: 01/01/2011 through 12/31/2011 Report Date: 1/10/2013 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	23,174	(21,319)	1,855
6	4.1	5.00	4	1	16.00	N/A	Medi-Cal Managed Care days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	21,319	21,319

Provider Name							Fiscal Period			Provider NPI		Adjustments
WOODLAND NURSING & REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1841275344		8
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
7	Not Reported			1	14	N/A	Overpayments To recover outstanding Medi-Cal credit balances. CCR, Title 22, Sections 50761 and 51458.1		\$0	\$12,123	\$12,123	
8	Not Reported			8	210	N/A	Facility Group Health Insurance To identify Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 AND 413.24 / CMS Pub. 15-1, Section 2300 and 2304		\$0	\$263,235	\$263,235	