

**REPORT
ON THE
RATE SETTING AUDIT**

**WOODSIDE HEALTHCARE CENTER
SACRAMENTO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1952491862**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kvick
Audit Supervisor: Blanca Dacanay
Auditor: Kenny Mooc**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 3, 2013

Jared Leavitt, Administrator
Woodside Healthcare Center
2240 Northrop Avenue
Sacramento, CA 95825

WOODSIDE HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1952491862
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code 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, patient days, and use of share of cost 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 \$1,376, 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 Fee-For-Service Rates Development Division.

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

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—Sacramento at (916) 650-6994.

Original Signed By

Robert G. Kvick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
WOODSIDE HEALTHCARE CENTER

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

Provider NPI:
1952491862

OSHPD Facility No.:
206340960

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,660,122	\$ 85.26
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 481,002	\$ 24.70
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 457,847	\$ 23.51
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 183,508	\$ 9.42
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 17,644	\$ 0.91
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 13,478	\$ 0.69
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 39,481	\$ 2.03
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 199,287	\$ 10.24
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 466,881	\$ 23.98
11	Cost of Routine Service/Audited Total Costs	\$ 3,523,526	\$ 3,519,251	\$ 180.74
12	Total Patient Days (Adj)	19,471	19,471	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 180.96	\$ 180.74	
14	Overpayments (Adj 25)		\$ 1,376	
15	Medi-Cal Days (Adj 24)	9,813	10,083	
16	Medi-Cal Managed Care Days (Adj)		0	
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:
WOODSIDE HEALTHCARE CENTER

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

Provider NPI:
1952491862

OSHPD Facility No.:
206340960

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. 42 + Ln. 43)	\$ 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:
WOODSIDE HEALTHCARE CENTER

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

Provider NPI:
1952491862

OSHPD Facility No.:
206340960

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	\$ 49,808	\$ 49,808		
160	Activities	66,289		\$ 66,289	
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	275,942	0	0	275,942
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	168,334	0	0	168,334
083	Speech Pathology	36,806	0	0	36,806
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,544,025	49,808	66,289	1,660,122 *
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	\$ 2,141,204	\$ 49,808	\$ 66,289	\$ 2,141,204

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WOODSIDE HEALTHCARE CENTER

Provider NPI:
1952491862

OSHPD Facility Number:
206340960

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	\$ 85,317	\$ 85,317										
010	Housekeeping	74,150	576	\$ 74,726									
060	Laundry and Linen	73,054	1,506	1,328	\$ 75,887								
065	Dietary	188,303	15,539	13,703	0	\$ 217,545							
155	Social Services	N/A	392	345	0	0	\$ 737						
160	Activities	N/A	522	461	0	0	0	\$ 983					
165	Administration	N/A	3,226	2,845	0	0	0	0		\$ 6,071	\$ 6,071		
166	Medical Records	1,137	1,152	1,016	0	0	0	0		3,305		\$ 3,305	
170	Inservice Education - Nursing	70,798	538	474	0	0	0	0	\$ 71,810				
ANCILLARY SERVICES													
075	Patient Supplies		906	799	0	0	0	0	0	1,706	65	35	\$ 1,806
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,675	1,477	0	0	0	0	0	3,151	490	267	3,909
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,014	894	0	0	0	0	0	1,908	299	163	2,370
083	Speech Pathology		1,014	894	0	0	0	0	0	1,908	74	40	2,022
085	Pharmacy		0	0	0	0	0	0	0	0	316	172	489
090	Laboratory		0	0	0	0	0	0	0	0	29	16	45
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	35	19	54
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		56,704	50,003	75,887	217,545	737	983	71,810	473,669	4,748	2,585	481,002 *
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		553	488	0	0	0	0	0	1,041	15	8	1,063
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 492,759	\$ 85,317	\$ 74,726	\$ 75,887	\$ 217,545	\$ 737	\$ 983	\$ 71,810	\$ 483,383	\$ 6,071	\$ 3,305	\$ 492,759

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WOODSIDE HEALTHCARE CENTER

Provider NPI:
1952491862

OSHPD Facility Number:
206340960

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	\$ 115,631	\$ 115,631										
010	Housekeeping	32,795	781	\$ 33,576									
060	Laundry and Linen	11,947	2,040	597	\$ 14,584								
065	Dietary	168,807	21,061	6,157	0	\$ 196,025							
155	Social Services	0	531	155	0	0	\$ 686						
160	Activities	3,257	708	207	0	0	0	\$ 4,172					
165	Administration	N/A	4,372	1,278	0	0	0	0		\$ 5,651	\$ 5,651		
166	Medical Records	8,315	1,562	457	0	0	0	0		10,333		\$ 10,333	
170	Inservice Education - Nursing	0	729	213	0	0	0	0	\$ 942				
ANCILLARY SERVICES													
075	Patient Supplies	32,144	1,228	359	0	0	0	0	0	33,732	60	110	\$ 33,902
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	2,270	663	0	0	0	0	0	2,933	457	835	4,224
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,374	402	0	0	0	0	0	1,776	278	509	2,563
083	Speech Pathology	0	1,374	402	0	0	0	0	0	1,776	69	126	1,970
085	Pharmacy	184,748	0	0	0	0	0	0	0	184,748	295	539	185,581
090	Laboratory	16,998	0	0	0	0	0	0	0	16,998	27	50	17,075
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	20,397	0	0	0	0	0	0	0	20,397	33	59	20,489
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	129,620	76,851	22,467	14,584	196,025	686	4,172	942	445,347	4,419	8,081	457,847
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	5,042	750	219	0	0	0	0	0	6,011	13	25	6,049
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 729,701	\$ 115,631	\$ 33,576	\$ 14,584	\$ 196,025	\$ 686	\$ 4,172	\$ 942	\$ 713,717	\$ 5,651	\$ 10,333	\$ 729,701

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WOODSIDE HEALTHCARE CENTER

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

Provider NPI:
1952491862

OSHPD Facility Number:
206340960

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)	\$ 197,783	91%							
	Property Tax (line 40)	19,016	9%	\$ 216,799						
005	Plant Operations and Maintenance			9,803	\$ 9,803					
010	Housekeeping			1,398	66	\$ 1,464				
060	Laundry and Linen			3,653	173	26	\$ 3,852			
065	Dietary			37,702	1,785	268	0	\$ 39,756		
155	Social Services			950	45	7	0	0	\$ 1,002	
160	Activities			1,267	60	9	0	0	0	\$ 1,336
165	Administration			7,827	371	56	0	0	0	0
166	Medical Records			2,795	132	20	0	0	0	0
170	Inservice Education - Nursing			1,305	62	9	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,199	104	16	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,063	192	29	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,460	117	18	0	0	0	0
083	Speech Pathology			2,460	117	18	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			137,575	6,515	980	3,852	39,756	1,002	1,336
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			1,342	64	10	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 216,799	100%	\$ 216,799	\$ 9,803	\$ 1,464	\$ 3,852	\$ 39,756	\$ 1,002	\$ 1,336

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WOODSIDE HEALTHCARE CENTER

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

Provider NPI:
1952491862

OSHPD Facility Number:
206340960

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)	\$ 197,783	91%							
	Property Tax (line 40)	19,016	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 8,254	\$ 8,254				
166	Medical Records				2,948		\$ 2,948			
170	Inservice Education - Nursing			\$ 1,376						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,319	88	31	\$ 2,438	\$ 2,224	\$ 214
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	4,284	667	238	5,189	4,734	455
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,594	407	145	3,146	2,870	276
083	Speech Pathology			0	2,594	100	36	2,730	2,491	239
085	Pharmacy			0	0	430	154	584	533	51
090	Laboratory			0	0	40	14	54	49	5
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	48	17	64	59	6
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			1,376	192,391	6,455	2,305	201,152	183,508	17,644
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	1,415	20	7	1,442	1,315	126
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 216,799	100%	\$ 1,376	\$ 205,597	\$ 8,254	\$ 2,948	\$ 216,799	\$ 197,783	\$ 19,016

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WOODSIDE HEALTHCARE CENTER

Provider NPI:
1952491862

OSHPD Facility Number:
206340960

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 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 20,555												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	576,437												
	Total Costs Allocable as Administration	596,992	65%											
167	DPH Licensing Fees	17,234	2%											
168	Professional Liability Insurance	50,484	5%											
169	Quality Assurance Fees	254,825	28%											
174	Caregiver Training	0	0%											
	Total	919,535	100%						\$ 919,535					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,706	\$ 33,732	\$ 2,319	\$ 37,756	9,797	\$ 6,360	\$ 184	\$ 538	\$ 2,715	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			275,942	3,151	2,933	4,284	286,310	74,289	48,231	1,392	4,079	20,587	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			168,334	1,908	1,776	2,594	174,612	45,307	29,414	849	2,487	12,556	0
083	Speech Pathology			36,806	1,908	1,776	2,594	43,084	11,179	7,258	210	614	3,098	0
085	Pharmacy			0	0	184,748	0	184,748	47,937	31,122	898	2,632	13,284	0
090	Laboratory			0	0	16,998	0	16,998	4,410	2,863	83	242	1,222	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	20,397	0	20,397	5,292	3,436	99	291	1,467	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			1,660,122	473,669	445,347	192,391	2,771,529	719,128	466,881	13,478	39,481	199,287	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	1,041	6,011	1,415	8,466	2,197	1,426	41	121	609	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 919,535		\$ 2,141,204	\$ 483,383	\$ 713,717	\$ 205,597	\$ 3,543,901	\$ 919,535					
	Total Administrative Costs							\$ 919,535		\$ 596,992	\$ 17,234	\$ 50,484	\$ 254,825	\$ -
	Unit Cost Multiplier							0.25946970						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 9,376	\$ 15,984	\$ 11,202	\$ 36,562							
	TOTAL FACILITY COSTS							\$ 4,499,998						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
WOODSIDE HEALTHCARE CENTER

Provider NPI:
1952491862

OSHPD Facility Number:
206340960

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj 23)	Hskpng (SQ FT) 10 (Adj 23)	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	526									
010	Housekeeping	75	75								
060	Laundry and Linen	196	196	196							
065	Dietary	2,023	2,023	2,023							
155	Social Services	51	51	51							
160	Activities	68	68	68							
165	Administration	420	420	420							
166	Medical Records	150	150	150							
170	Inservice Education - Nursing	70	70	70							
	ANCILLARY SERVICES										
075	Patient Supplies	118	118	118						37,756	37,756
077	Specialized Support Surfaces									0	0
080	Physical Therapy	218	218	218						286,310	286,310
081	Respiratory Therapy									0	0
082	Occupational Therapy	132	132	132						174,612	174,612
083	Speech Pathology	132	132	132						43,084	43,084
085	Pharmacy									184,748	184,748
090	Laboratory									16,998	16,998
095	Home Health Services									0	0
100	Other Ancillary Services									20,397	20,397
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	7,382	7,382	7,382	96,525	57,915	1,673,645	1,673,645	1,673,645	2,771,529	2,771,529
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	72	72	72						8,466	8,466
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	11,633	11,107	11,032	96,525	57,915	1,673,645	1,673,645	1,673,645	3,543,901	3,543,901
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 49,808 0.029760194	\$ 66,289 0.039607563			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 85,317 7.68137211	\$ 74,726 6.77357713	\$ 75,887 0.78619187	\$ 217,545 3.75628701	\$ 737 0.00044048	\$ 983 0.00058730	\$ 71,810 0.04290626	\$ 6,071 0.00171311	\$ 3,305 0.00093266
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 115,631 10.41064194	\$ 33,576 3.04349149	\$ 14,584 0.15109050	\$ 196,025 3.38469674	\$ 686 0.00040998	\$ 4,172 0.00249269	\$ 942 0.00056272	\$ 5,651 0.00159450	\$ 10,333 0.00291575
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 216,799 18.63655119	\$ 9,803 0.88258089	\$ 1,464 0.13269896	\$ 3,852 0.03990426	\$ 39,756 0.68644832	\$ 1,002 0.00059884	\$ 1,336 0.00079845	\$ 1,376 0.00082194	\$ 8,254 0.00232901	\$ 2,948 0.00083179

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WOODSIDE HEALTHCARE CENTER

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

Provider NPI:
1952491862

OSHPD Facility Number:
206340960

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	\$ 69,384	\$ 0	\$ 69,384	(Sch 3)
005	.20-.39	Fringe Benefits	6200	15,520	413	15,933	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	117,328	(1,697)	115,631	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 202,232	\$ (1,284)	\$ 200,948	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 56,924	\$ 0	\$ 56,924	(Sch 3)
010	.20-.39	Fringe Benefits	6300	16,887	339	17,226	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	32,795	0	32,795	(Sch 4)
010		Housekeeping - Total	6300	\$ 106,606	\$ 339	\$ 106,945	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 36,880	\$ 0	\$ 36,880	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	14,128	0	14,128	(Sch 5)
025		Depreciation: Equipment	7140	3,707	0	3,707	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	1,453	0	1,453	(Sch 5)
040		Property Taxes	7300	19,016	0	19,016	(Sch 5)
045		Property Insurance	7400	20,555	0	20,555	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	141,615	0	141,615	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 546,192	\$ (945)	\$ 545,247	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 58,266	\$ 0	\$ 58,266	(Sch 3)
060	.20-.39	Fringe Benefits	6400	14,441	347	14,788	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,947	0	11,947	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 84,654	\$ 347	\$ 85,001	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 153,039	\$ 0	\$ 153,039	(Sch 3)
065	.20-.39	Fringe Benefits	6500	34,358	906	35,264	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	169,134	(327)	168,807	(Sch 4)
065		Dietary - Total	6500	\$ 356,531	\$ 579	\$ 357,110	
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	32,144	0	32,144	(Sch 4)
075		Patient Supplies - Total	8100	\$ 32,144	\$ 0	\$ 32,144	
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		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WOODSIDE HEALTHCARE CENTER

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

Provider NPI:
1952491862

OSHPD Facility Number:
206340960

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	\$ 165,772	\$ 0	\$ 165,772	(Sch 2)
080	.20-.39	Fringe Benefits	8200	45,677	986	46,663	(Sch 2)
080	.79	Agency Staff	8200	63,507	0	63,507	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 274,956	\$ 986	\$ 275,942	
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	\$ 121,717	\$ 0	\$ 121,717	(Sch 2)
082	.20-.39	Fringe Benefits	8250	23,092	724	23,816	(Sch 2)
082	.79	Agency Staff	8250	22,801	0	22,801	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 167,610	\$ 724	\$ 168,334	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 8,655	\$ 0	\$ 8,655	(Sch 2)
083	.20-.39	Fringe Benefits	8280	1,886	51	1,937	(Sch 2)
083	.79	Agency Staff	8280	26,214	0	26,214	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 36,755	\$ 51	\$ 36,806	
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	184,748	0	184,748	(Sch 4)
085		Pharmacy - Total	8300	\$ 184,748	\$ 0	\$ 184,748	
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	16,998	0	16,998	(Sch 4)
090		Laboratory - Total	8400	\$ 16,998	\$ 0	\$ 16,998	
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	20,397	0	20,397	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 20,397	\$ 0	\$ 20,397	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WOODSIDE HEALTHCARE CENTER

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

Provider NPI:
1952491862

OSHPD Facility Number:
206340960

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		\$ 733,608	\$ 1,761	\$ 735,369	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,217,581	\$ 0	\$ 1,217,581	(Sch 2)
105	.20-.39	Fringe Benefits	6110	297,702	7,245	304,947	(Sch 2)
105	.49	Agency Staff	6110	21,497	0	21,497	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	133,480	(3,860)	129,620	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,670,260	\$ 3,385	\$ 1,673,645	
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:
WOODSIDE HEALTHCARE CENTER

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

Provider NPI:
1952491862

OSHPD Facility Number:
206340960

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	5,042	0	5,042 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 5,042	\$ 0	\$ 5,042
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,675,302	\$ 3,385	\$ 1,678,687
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 38,568	\$ 0	\$ 38,568 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,011	229	11,240 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 49,579	\$ 229	\$ 49,808

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WOODSIDE HEALTHCARE CENTER

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

Provider NPI:
1952491862

OSHPD Facility Number:
206340960

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	\$ 55,962	\$ 0	\$ 55,962	(Sch 2)
160	.20-.39	Fringe Benefits	6700	9,994	333	10,327	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,391	(1,134)	3,257	(Sch 4)
160		Activities - Total	6700	\$ 70,347	\$ (801)	\$ 69,546	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 298,723	\$ 0	\$ 298,723	(Sch 6)
165	.20-.39	Fringe Benefits	6900	30,383	1,493	31,876	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	218,520	27,318	245,838	(Sch 6)
165		Administration - Total	6900	\$ 547,626	\$ 28,811	\$ 576,437	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 932	\$ 0	\$ 932	(Sch 3)
166	.20-.39	Fringe Benefits	6900	199	6	205	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	8,315	0	8,315	(Sch 4)
166		Medical Records - Total	6900	\$ 9,446	\$ 6	\$ 9,452	
167		CDPH Licensing Fees	6900	\$ 17,234	\$ 0	\$ 17,234	(Sch 6)
168		Professional Liability Insurance	6900	\$ 93,721	\$ (43,237)	\$ 50,484	(Sch 6)
169		Quality Assurance Fees	6900	\$ 254,825	\$ 0	\$ 254,825	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 55,909	\$ 0	\$ 55,909	(Sch 3)
170	.20-.39	Fringe Benefits	6800	14,556	333	14,889	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 70,465	\$ 333	\$ 70,798	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,113,243	\$ (14,659)	\$ 1,098,584	
200		Total		\$ 4,509,530	\$ (9,532)	\$ 4,499,998	

210 0.24 Total Facility Group Health Insurance * 6900 \$ 97280.16

* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
WOODSIDE HEALTHCARE CENTER

Provider NPI:
1952491862

OSHPD Facility Number:
206340960

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

Line No.	Sub No.		AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>(327)</u>	<u>(723)</u>	<u>(206)</u>	<u>(34)</u>	<u>(400)</u>	<u>(494)</u>	<u>(2,335)</u>	<u>(1,090)</u>	<u>(6,234)</u>

Provider Name:
WOODSIDE HEALTHCARE CENTER

Provider NPI:
1952491862

OSHPD Facility Number:
206340960

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

Line No.	Sub No.		AUDIT ADJ 19	AUDIT ADJ 20	AUDIT ADJ 21	AUDIT ADJ 22	AUDIT ADJ				
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>(1,270)</u>	<u>(1,294)</u>	<u>(1,823)</u>	<u>(1,873)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
WOODSIDE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1952491862		25
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$97,280	\$97,280	

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WOODSIDE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1952491862		25	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$117,328	\$3,137	\$120,465 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	133,480	(3,137)	130,343 *	
							To reclassify infectious waste fees to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2306, 2302.4, and 2302.8				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$218,520	\$11,153	\$229,673 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	93,721	(11,153)	82,568 *	
							To reclassify D & O insurance expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$229,673	\$16,065	\$245,738 *
4	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	*	82,568	(16,065)	66,503 *
							To reclassify general and excess liability insurance expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$245,738	\$16,019	\$261,757 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	*	\$66,503	(\$16,019)	\$50,484
							To reclassify liability policy fees and tax expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				

Provider Name							Fiscal Period	Provider NPI		Adjustments
WOODSIDE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1952491862		25
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 COSTS										
6	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$15,520	\$413	\$15,933
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	16,887	339	17,226
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	14,441	347	14,788
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	34,358	906	35,264
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits	45,677	986	46,663
	10.5	082	2	8A-1	082	2	Occupational Therapy - Fringe Benefits	23,092	724	23,816
	10.5	083	2	8A-1	083	2	Speech Pathology - Fringe Benefits	1,886	51	1,937
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	297,702	7,245	304,947
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	11,011	229	11,240
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	9,994	333	10,327
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	30,383	1,493	31,876
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	199	6	205
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	14,556	333	14,889
							To adjust the reported workers' compensation premiums to agree with the provider's records. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2162, 2300, and 2304			
7	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	* \$120,465		
							To eliminate a portion of petty cash expenses not applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306		(\$479)	
8							To eliminate a portion of petty cash expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		(692)	
9							To eliminate patient television costs. 42 CFR 413.9(c)(3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304		(3,663) (\$4,834)	\$115,631

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
WOODSIDE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1952491862	25		
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 COSTS											
10	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor To eliminate a portion of petty cash expenses not applicab to the audit period 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306	\$169,134	(\$327)	\$168,807	
11	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate patient television costs. 42 CFR 413.9(c)(3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304	*	\$130,343	(\$723)	\$129,620
12	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor To eliminate a portion of plant and operation expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	\$4,391		(\$206)	
13							To eliminate a portion of petty cash expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105			(34)	
14							To eliminate a portion petty cash expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(400)	
15							To eliminate patient television costs. 42 CFR 413.9(c)(3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304			(494) (\$1,134)	\$3,257

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
WOODSIDE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1952491862		25
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 COSTS											
16	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$261,757		
							To eliminate a portion of petty cash expenses not applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306			(\$2,335)	
17							To eliminate a portion of petty cash expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)			(1,090)	
18							To eliminate a portion petty cash expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(6,234)	
19							To eliminate a portion of petty cash expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105			(1,270)	
20							To eliminate patient television costs. 42 CFR 413.9(c)(3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304			(1,294)	
21							To eliminate allscripts expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105			(1,823)	
22							To adjust reported home office cost to agree with the Centurion Healthcare Center Home Office Audit Report for fiscal period ended December 31, 2011 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304			(1,873)	
										(\$15,919)	\$245,838

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
WOODSIDE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1952491862		25
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>											
23	10.7	005	2,3	7	005	N/A	Plant Operations and Maintenance	1,052	(1,052)	0	
	10.7	010	3	7	010	N/A	Housekeeping	75	(75)	0	
	10.7	175	2	7	N/A	N/A	Total Statistics Plant Operations - Square Feet	11,633	(526)	11,107	
	10.7	175	3	7	N/A	N/A	Total Statistics Housekeeping - Square Feet	11,633	(601)	11,032	
							To adjust reported square feet statistics for compliance with AB1629 requirements.				
							42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period	Provider NPI		Adjustments
WOODSIDE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1952491862		25
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 PATIENT DAYS</u>										
24	4.1	70	2	1	15	Medi-Cal Days	9,813	270	10,083	
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 May 1, 2013 Report Date: May 21, 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										

Provider Name							Fiscal Period			Provider NPI		Adjustments
WOODSIDE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1952491862		25
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 OTHER MATTERS</u>												
25	Not Reported			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$0	\$1,376	\$1,376