

**REPORT
ON THE
RATE SETTING AUDIT**

**WHITNEY OAKS CARE CENTER
CARMICHAEL, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1134427362**

**FISCAL PERIOD
JUNE 7, 2011 THROUGH DECEMBER 31, 2011**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Elisa Diaz**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 28, 2013

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

WHITNEY OAKS CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1134427362
FISCAL PERIOD JUNE 7, 2011 THROUGH DECEMBER 31, 2011

We have reviewed the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code.

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments that include a summary of the total due the State in the amount of \$898, which resulted from Medi-Cal overpayments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

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

Ellen Subia
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If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—San Diego at (619) 688-3200.

Original Signed by

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
WHITNEY OAKS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1134427362

OSHPD Facility No.:
206341076

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	\$ 2,250,350	\$ 104.34
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 547,067	\$ 25.37
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 538,220	\$ 24.96
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 184,137	\$ 8.54
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 13,200	\$ 0.61
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,362	\$ 0.67
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 39,543	\$ 1.83
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 254,865	\$ 11.82
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,107,595	\$ 51.36
11	Cost of Routine Service/Audited Total Costs	\$ 4,986,443.00	\$ 4,949,339	\$ 229.49
12	Total Patient Days (Adj)	21,567	21,567	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 231.21	\$ 229.49	
14	Overpayments (Adj 4)	\$ 0	\$ 898	
15	Medi-Cal Days (Adj 2)	16,829	16,098	
16	Medi-Cal Managed Care Days (Adj 3)		635	
INTERMEDIATE CARE				
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	
MENTALLY DISORDERED CARE				
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	
DEVELOPMENTALLY DISABLED CARE				
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	
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:
WHITNEY OAKS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1134427362

OSHPD Facility No.:
206341076

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 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	
HOSPICE INPATIENT CARE				
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	
OTHER ROUTINE SERVICES				
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:
WHITNEY OAKS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1134427362

OSHPD Facility No.:
206341076

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	\$ 42,167	\$ 42,167		
160	Activities	50,999		\$ 50,999	
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	191,370	0	0	191,370
081	Respiratory Therapy	1,452	0	0	1,452
082	Occupational Therapy	114,153	0	0	114,153
083	Speech Pathology	61,821	0	0	61,821
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	2,157,184	42,167	50,999	2,250,350 *
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	\$ 2,619,146	\$ 42,167	\$ 50,999	\$ 2,619,146

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WHITNEY OAKS CARE CENTER

NPI:
1134427362

OSHPD Facility Number:
206341076

Fiscal Period:
JUNE 7, 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	\$ 57,683	\$ 57,683										
010	Housekeeping	149,389	7,731	\$ 157,120									
060	Laundry and Linen	33,022	387	1,218	\$ 34,628								
065	Dietary	235,442	559	1,758	0	\$ 237,758							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	7,741	24,347	0	0	0	0		\$ 32,088	\$ 32,088		
166	Medical Records	59,232	1,876	5,902	0	0	0	0		67,011		\$ 67,011	
170	Inservice Education - Nursing	39,170	0	0	0	0	0	0	\$ 39,170				
ANCILLARY SERVICES													
075	Patient Supplies		1,426	4,484	0	0	0	0	0	5,910	338	705	\$ 6,952
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	72	150	222
080	Physical Therapy		0	0	0	0	0	0	0	0	1,558	3,254	4,812
081	Respiratory Therapy		0	0	0	0	0	0	0	0	32	66	97
082	Occupational Therapy		0	0	0	0	0	0	0	0	937	1,957	2,894
083	Speech Pathology		397	1,248	0	0	0	0	0	1,645	542	1,133	3,320
085	Pharmacy		606	1,907	0	0	0	0	0	2,514	936	1,954	5,404
090	Laboratory		0	0	0	0	0	0	0	0	128	268	396
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	51	106	157
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		36,376	114,417	34,628	237,758	0	0	39,170	462,349	27,431	57,286	547,067 *
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		584	1,838	0	0	0	0	0	2,422	63	132	2,616
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 573,938	\$ 57,683	\$ 157,120	\$ 34,628	\$ 237,758	\$ -	\$ -	\$ 39,170	\$ 474,839	\$ 32,088	\$ 67,011	\$ 573,938

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WHITNEY OAKS CARE CENTER

NPI:
1134427362

OSHPD Facility Number:
206341076

Fiscal Period:
JUNE 7, 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	\$ 178,051	\$ 178,051										
010	Housekeeping	21,587	23,864	\$ 45,451									
060	Laundry and Linen	14,914	1,196	352	\$ 16,462								
065	Dietary	179,028	1,725	508	0	\$ 181,261							
155	Social Services	1,631	0	0	0	0	\$ 1,631						
160	Activities	951	0	0	0	0	0	\$ 951					
165	Administration	N/A	23,893	7,043	0	0	0	0		\$ 30,936	\$ 30,936		
166	Medical Records	2,824	5,792	1,707	0	0	0	0		10,323		\$ 10,323	
170	Inservice Education - Nursing	238	0	0	0	0	0	0	\$ 238				
ANCILLARY SERVICES													
075	Patient Supplies	23,772	4,400	1,297	0	0	0	0	0	29,469	325	109	\$ 29,903
077	Specialized Support Surfaces	8,846	0	0	0	0	0	0	0	8,846	69	23	8,938
080	Physical Therapy	467	0	0	0	0	0	0	0	467	1,502	501	2,470
081	Respiratory Therapy	2,431	0	0	0	0	0	0	0	2,431	30	10	2,472
082	Occupational Therapy	1,214	0	0	0	0	0	0	0	1,214	903	301	2,419
083	Speech Pathology	0	1,225	361	0	0	0	0	0	1,586	523	174	2,283
085	Pharmacy	107,659	1,872	552	0	0	0	0	0	110,083	902	301	111,286
090	Laboratory	15,800	0	0	0	0	0	0	0	15,800	124	41	15,965
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	6,275	0	0	0	0	0	0	0	6,275	49	16	6,341
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	157,025	112,282	33,098	16,462	181,261	1,631	951	238	502,948	26,447	8,825	538,220 *
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	470	1,803	532	0	0	0	0	0	2,805	61	20	2,886
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 723,183	\$ 178,051	\$ 45,451	\$ 16,462	\$ 181,261	\$ 1,631	\$ 951	\$ 238	\$ 681,924	\$ 30,936	\$ 10,323	\$ 723,183

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WHITNEY OAKS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1134427362

OSHPD Facility Number:
206341076

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 201,962	93%							
	Property Tax (line 40)	14,478	7%	\$ 216,440						
005	Plant Operations and Maintenance			5,152	\$ 5,152					
010	Housekeeping			28,318	690	\$ 29,009				
060	Laundry and Linen			1,419	35	225	\$ 1,678			
065	Dietary			2,047	50	325	0	\$ 2,421		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			28,353	691	4,495	0	0	0	0
166	Medical Records			6,873	168	1,090	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			5,222	127	828	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			1,454	35	230	0	0	0	0
085	Pharmacy			2,221	54	352	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			133,241	3,249	21,125	1,678	2,421	0	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,140	52	339	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 216,440	100%	\$ 216,440	\$ 5,152	\$ 29,009	\$ 1,678	\$ 2,421	\$ -	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WHITNEY OAKS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1134427362

OSHPD Facility Number:
206341076

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 93% Of Total	Property Tax 7% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 201,962	93%							
	Property Tax (line 40)	14,478	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 33,540	\$ 33,540				
166	Medical Records				8,130		\$ 8,130			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	6,177	353	86	\$ 6,615	\$ 6,173	\$ 443
077	Specialized Support Surfaces			0	0	75	18	93	87	6
080	Physical Therapy			0	0	1,629	395	2,023	1,888	135
081	Respiratory Therapy			0	0	33	8	41	38	3
082	Occupational Therapy			0	0	979	237	1,217	1,135	81
083	Speech Pathology			0	1,720	567	137	2,424	2,262	162
085	Pharmacy			0	2,628	978	237	3,843	3,586	257
090	Laboratory			0	0	134	33	167	156	11
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	53	13	66	62	4
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			0	161,714	28,672	6,951	197,337	184,137	13,200
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	2,531	66	16	2,613	2,438	175
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 216,440	100%	\$ -	\$ 174,770	\$ 33,540	\$ 8,130	\$ 216,440	\$ 201,962	\$ 14,478

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WHITNEY OAKS CARE CENTER

NPI:
1134427362

OSHPD Facility Number:
206341076

Fiscal Period:
JUNE 7, 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. 78% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 18% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 20,111												
055	Interest - Other	281,411												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	994,091												
	Total Costs Allocable as Administration	1,295,613	78%											
167	CDPH Licensing Fees	16,800	1%											
168	Professional Liability Insurance	46,256	3%											
169	Quality Assurance Fees	298,129	18%											
174	Caregiver Training	0	0%											
	Total	1,656,798	100%						\$ 1,656,798					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 5,910	\$ 29,469	\$ 6,177	\$ 41,556	17,427	\$ 13,628	\$ 177	\$ 487	\$ 3,136	\$ -
077	Specialized Support Surfaces			0	0	8,846	0	8,846	3,710	2,901	38	104	668	0
080	Physical Therapy			191,370	0	467	0	191,837	80,451	62,912	816	2,246	14,477	0
081	Respiratory Therapy			1,452	0	2,431	0	3,883	1,628	1,273	17	45	293	0
082	Occupational Therapy			114,153	0	1,214	0	115,367	48,382	37,834	491	1,351	8,706	0
083	Speech Pathology			61,821	1,645	1,586	1,720	66,772	28,002	21,898	284	782	5,039	0
085	Pharmacy			0	2,514	110,083	2,628	115,224	48,322	37,787	490	1,349	8,695	0
090	Laboratory			0	0	15,800	0	15,800	6,626	5,182	67	185	1,192	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	6,275	0	6,275	2,632	2,058	27	73	474	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			2,250,350	462,349	502,948	161,714	3,377,361	1,416,365	1,107,595	14,362	39,543	254,865	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	2,422	2,805	2,531	7,758	3,253	2,544	33	91	585	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,656,798		\$ 2,619,146	\$ 474,839	\$ 681,924	\$ 174,770	\$ 3,950,679	\$ 1,656,798					
	Total Administrative Costs							\$ 1,656,798		\$ 1,295,613	\$ 16,800	\$ 46,256	\$ 298,129	\$ -
	Unit Cost Multiplier							0.41937046						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 99,099	\$ 41,259	\$ 41,670	\$ 182,028							
	TOTAL FACILITY COSTS							\$ 5,789,505						

(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
WHITNEY OAKS CARE CENTER

NPI:
1134427362

OSHPD Facility Number:
206341076

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
GENERAL SERVICES											
005	Plant Operations and Maintenance	443									
010	Housekeeping	2,435	2,435								
060	Laundry and Linen	122	122	122							
065	Dietary	176	176	176	0						
155	Social Services	0	0	0	0	0					
160	Activities	0	0	0	0	0					
165	Administration	2,438	2,438	2,438	0	0					
166	Medical Records	591	591	591	0	0					
170	Inservice Education - Nursing	0	0	0	0	0					
ANCILLARY SERVICES											
075	Patient Supplies	449	449	449	0	0	0	0	0	41,556	41,556
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	8,846	8,846
080	Physical Therapy	0	0	0	0	0	0	0	0	191,837	191,837
081	Respiratory Therapy	0	0	0	0	0	0	0	0	3,883	3,883
082	Occupational Therapy	0	0	0	0	0	0	0	0	115,367	115,367
083	Speech Pathology	125	125	125	0	0	0	0	0	66,772	66,772
085	Pharmacy	191	191	191	0	0	0	0	0	115,224	115,224
090	Laboratory	0	0	0	0	0	0	0	0	15,800	15,800
095	Home Health Services	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	6,275	6,275
101	Subacute Care Ancillary Services	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
ROUTINE SERVICES											
105	Skilled Nursing Care	11,457	11,457	11,457	129,402	64,701	2,314,209	2,314,209	2,314,209	3,377,361	3,377,361
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE											
139	Residential Care	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	184	184	184	0	0	0	0	0	7,758	7,758
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0
TOTAL STATISTICS		18,611	18,168	15,733	129,402	64,701	2,314,209	2,314,209	2,314,209	3,950,679	3,950,679
TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)							\$ 42,167 0.018220913	\$ 50,999 0.022037335			
TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)			\$ 57,683 3.17497798	\$ 157,120 9.98665680	\$ 34,628 0.26759802	\$ 237,758 3.67472601	\$ - 0.00000000	\$ - 0.00000000	\$ 39,170 0.01692587	\$ 32,088 0.00812217	\$ 67,011 0.01696178
TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)			\$ 178,051 9.80025319	\$ 45,451 2.88887158	\$ 16,462 0.12721653	\$ 181,261 2.80152217	\$ 1,631 0.00070478	\$ 951 0.00041094	\$ 238 0.00010284	\$ 30,936 0.00783058	\$ 10,323 0.00261304
TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)		\$ 216,440 11.62968137	\$ 5,152 0.28357270	\$ 29,009 1.84381705	\$ 1,678 0.01297015	\$ 2,421 0.03742206	\$ - 0.00000000	\$ - 0.00000000	\$ - 0.00000000	\$ 33,540 0.00848961	\$ 8,130 0.00205798

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WHITNEY OAKS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1134427362

OSHPD Facility Number:
206341076

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	\$ 44,801	\$ 0	\$ 44,801	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,882	0	12,882	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	178,051	0	178,051	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 235,734	\$ 0	\$ 235,734	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 112,966	\$ 0	\$ 112,966	(Sch 3)
010	.20-.39	Fringe Benefits	6300	36,423	0	36,423	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	21,587	0	21,587	(Sch 4)
010		Housekeeping - Total	6300	\$ 170,976	\$ 0	\$ 170,976	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 144,554	\$ 0	\$ 144,554	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	16,583	0	16,583	(Sch 5)
025		Depreciation: Equipment	7140	33,496	0	33,496	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	7,329	0	7,329	(Sch 5)
040		Property Taxes	7300	14,478	0	14,478	(Sch 5)
045		Property Insurance	7400	20,111	0	20,111	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 281,411	\$ 0	\$ 281,411	(Sch 6)
057		Subtotal 005 - 055		\$ 924,672	\$ 0	\$ 924,672	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 24,802	\$ 0	\$ 24,802	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,220	0	8,220	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	14,914	0	14,914	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 47,936	\$ 0	\$ 47,936	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 178,411	\$ 0	\$ 178,411	(Sch 3)
065	.20-.39	Fringe Benefits	6500	57,031	0	57,031	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	179,028	0	179,028	(Sch 4)
065		Dietary - Total	6500	\$ 414,470	\$ 0	\$ 414,470	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	23,772	0	23,772	(Sch 4)
075		Patient Supplies - Total	8100	\$ 23,772	\$ 0	\$ 23,772	
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	8,846	0	8,846	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 8,846	\$ 0	\$ 8,846	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WHITNEY OAKS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1134427362

OSHPD Facility Number:
206341076

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	\$ 124,007	\$ 0	\$ 124,007	(Sch 2)
080	.20-.39	Fringe Benefits	8200	47,032	0	47,032	(Sch 2)
080	.79	Agency Staff	8200	20,331	0	20,331	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	467	0	467	(Sch 4)
080		Physical Therapy - Total	8200	\$ 191,837	\$ 0	\$ 191,837	
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	1,452	0	1,452	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	2,431	0	2,431	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 3,883	\$ 0	\$ 3,883	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 29,211	\$ 0	\$ 29,211	(Sch 2)
082	.20-.39	Fringe Benefits	8250	8,296	0	8,296	(Sch 2)
082	.79	Agency Staff	8250	76,646	0	76,646	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	1,214	0	1,214	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 115,367	\$ 0	\$ 115,367	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 31,101	\$ 0	\$ 31,101	(Sch 2)
083	.20-.39	Fringe Benefits	8280	9,271	0	9,271	(Sch 2)
083	.79	Agency Staff	8280	21,449	0	21,449	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 61,821	\$ 0	\$ 61,821	
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	107,659	0	107,659	(Sch 4)
085		Pharmacy - Total	8300	\$ 107,659	\$ 0	\$ 107,659	
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	15,800	0	15,800	(Sch 4)
090		Laboratory - Total	8400	\$ 15,800	\$ 0	\$ 15,800	
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	6,275	0	6,275	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 6,275	\$ 0	\$ 6,275	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WHITNEY OAKS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1134427362

OSHPD Facility Number:
206341076

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		\$ 535,260	\$ 0	\$ 535,260	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,711,167	\$ 0	\$ 1,711,167	(Sch 2)
105	.20-.39	Fringe Benefits	6110	428,262	0	428,262	(Sch 2)
105	.49	Agency Staff	6110	17,755	0	17,755	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	157,025	0	157,025	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,314,209	\$ 0	\$ 2,314,209	
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:
WHITNEY OAKS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1134427362

OSHPD Facility Number:
206341076

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
						(Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0
						(Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0
						(Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	470	0	470
140		Beauty and Barber - Total	8900	\$ 470	\$ 0	\$ 470
						(Sch 2)
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
146		Subtotal 105 - 145		\$ 2,314,679	\$ 0	\$ 2,314,679
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 32,350	\$ 0	\$ 32,350
155	.20-.39	Fringe Benefits	6600	9,817	0	9,817
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	1,631	0	1,631
155		Social Services - Total	6600	\$ 43,798	\$ 0	\$ 43,798
						(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WHITNEY OAKS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1134427362

OSHPD Facility Number:
206341076

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	\$ 38,632	\$ 0	\$ 38,632	(Sch 2)
160	.20-.39	Fringe Benefits	6700	12,367	0	12,367	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	951	0	951	(Sch 4)
160		Activities - Total	6700	\$ 51,950	\$ 0	\$ 51,950	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 200,573	\$ 0	\$ 200,573	(Sch 6)
165	.20-.39	Fringe Benefits	6900	57,432	0	57,432	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	736,086	0	736,086	(Sch 6)
165		Administration - Total	6900	\$ 994,091	\$ 0	\$ 994,091	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 45,161	\$ 0	\$ 45,161	(Sch 3)
166	.20-.39	Fringe Benefits	6900	14,071	0	14,071	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,824	0	2,824	(Sch 4)
166		Medical Records - Total	6900	\$ 62,056	\$ 0	\$ 62,056	
167		CDPH Licensing Fees	6900	\$ 16,800	\$ 0	\$ 16,800	(Sch 6)
168		Professional Liability Insurance	6900	\$ 46,256	\$ 0	\$ 46,256	(Sch 6)
169		Quality Assurance Fees	6900	\$ 298,129	\$ 0	\$ 298,129	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 29,643	\$ 0	\$ 29,643	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,527	0	9,527	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	238	0	238	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 39,408	\$ 0	\$ 39,408	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,552,488	\$ 0	\$ 1,552,488	
200		Total		\$ 5,789,505	\$ 0	\$ 5,789,505	

210	0.24	Total Facility Group Health Insurance (Adj 1)*	6900			\$ 190,656	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			NPI		Adjustments	
WHITNEY OAKS CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011			1134427362		4	
Report References							Explanation of Audit Adjustments			As Reported		Increase (Decrease)	As Adjusted
Cost Report			Audit Report										
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.							
<u>MEMORANDUM ADJUSTMENT</u>													
1	N/A			8	210		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$190,656	\$190,656	

Provider Name							Fiscal Period	NPI		Adjustments
WHITNEY OAKS CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011	1134427362		4
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
2	4.1	5	2	1	15	Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: June 7, 2011 through December 31, 2011 Payment Period: June 7, 2011 through April 15, 2013 Reports Dated: May 10, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	16,829	(731)	16,098	
3	N/A			1	16	Skilled Nursing Care—Medi-Cal Managed Care Days To reflect Medi-Cal Managed Care days as indicated in the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	635	635	

Provider Name							Fiscal Period			NPI		Adjustments
WHITNEY OAKS CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011			1134427362		4
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>												
4	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1	\$0	\$898	\$898		