

**REPORT  
ON THE  
RATE SETTING AUDIT**

**WHITE BLOSSOM CARE CENTER  
SAN JOSE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1720024391**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

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

WHITE BLOSSOM CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1720024391  
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments that include a summary of the total due the State in the amount of \$36,118, 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:  
WHITE BLOSSOM CARE CENTER

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

NPI:  
1720024391

OSHPD Facility No.:  
206431532

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	\$ 6,588,184	\$ 125.08
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,434,489	\$ 27.24
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,267,844	\$ 24.07
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 509,207	\$ 9.67
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 136,327	\$ 2.59
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 27,730	\$ 0.53
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 92,226	\$ 1.75
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 540,972	\$ 10.27
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 2,696,826	\$ 51.20
11	Cost of Routine Service/Audited Total Costs	\$ 13,311,112.00	\$ 13,293,806	\$ 252.40
12	Total Patient Days (Adj )	52,670	52,670	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 252.73	\$ 252.40	
14	Overpayments (Adj 4&5)	\$ 0	\$ 36,118	
15	Medi-Cal Days (Adj 2)	28,975	28,514	
16	Medi-Cal Managed Care Days (Adj 3)		595	
<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:**  
WHITE BLOSSOM CARE CENTER

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

**NPI:**  
1720024391

**OSHPD Facility No.:**  
206431532

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:**  
WHITE BLOSSOM CARE CENTER

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

**NPI:**  
1720024391

**OSHPD Facility No.:**  
206431532

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 288,924	\$ 288,924		
160	Activities	180,628		\$ 180,628	
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	1,161,361	0	0	1,161,361
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	763,360	0	0	763,360
083	Speech Pathology	135,864	0	0	135,864
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	6,118,632	288,924	180,628	6,588,184 *
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>\$ 8,648,769</b>	<b>\$ 288,924</b>	<b>\$ 180,628</b>	<b>\$ 8,648,769</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

NPI:  
WHITE BLOSSOM CARE CENTER

NPI:  
1720024391

OSHPD Facility Number:  
206431532

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	\$ 179,419	\$ 179,419										
010	Housekeeping	297,772	944	\$ 298,716									
060	Laundry and Linen	49,392	3,195	5,348	\$ 57,935								
065	Dietary	592,089	23,525	39,375	0	\$ 654,989							
155	Social Services	N/A	1,438	2,407	0	0	\$ 3,846						
160	Activities	N/A	2,979	4,986	0	0	0	\$ 7,965					
165	Administration	N/A	9,420	15,767	0	0	0	0		\$ 25,187	\$ 25,187		
166	Medical Records	307,182	1,603	2,683	0	0	0	0		311,469		\$ 311,469	
170	Inservice Education - Nursing	124,525	2,814	4,710	0	0	0	0	\$ 132,049				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,637	2,740	0	0	0	0	0	4,378	228	2,817	\$ 7,422
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	106	1,313	1,419
080	Physical Therapy		4,793	8,021	0	0	0	0	0	12,814	2,413	29,843	45,070
081	Respiratory Therapy		523	875	0	0	0	0	0	1,398	9	116	1,523
082	Occupational Therapy		4,446	7,441	0	0	0	0	0	11,887	1,588	19,638	33,113
083	Speech Pathology		671	1,123	0	0	0	0	0	1,794	280	3,469	5,543
085	Pharmacy		0	0	0	0	0	0	0	0	1,135	14,040	15,175
090	Laboratory		0	0	0	0	0	0	0	0	228	2,823	3,051
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	151	1,869	2,020
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		120,981	202,487	57,935	654,989	3,846	7,965	132,049	1,180,252	19,021	235,217	1,434,489 *
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	0	0	0	0	0	0	0	18	226	244
145	Other Nonreimbursable		449	752	0	0	0	0	0	1,201	8	99	1,308
	<b>TOTAL</b>	<b>\$ 1,550,379</b>	<b>\$ 179,419</b>	<b>\$ 298,716</b>	<b>\$ 57,935</b>	<b>\$ 654,989</b>	<b>\$ 3,846</b>	<b>\$ 7,965</b>	<b>\$ 132,049</b>	<b>\$ 1,213,723</b>	<b>\$ 25,187</b>	<b>\$ 311,469</b>	<b>\$ 1,550,379</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
WHITE BLOSSOM CARE CENTER

NPI:  
1720024391

OSHPD Facility Number:  
206431532

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	\$ 370,917	\$ 370,917										
010	Housekeeping	60,085	1,951	\$ 62,036									
060	Laundry and Linen	47,462	6,605	1,111	\$ 55,178								
065	Dietary	421,196	48,634	8,177	0	\$ 478,008							
155	Social Services	6,993	2,974	500	0	0	\$ 10,466						
160	Activities	34,697	6,159	1,035	0	0	0	\$ 41,891					
165	Administration	N/A	19,475	3,274	0	0	0	0		\$ 22,749	\$ 22,749		
166	Medical Records	5,386	3,314	557	0	0	0	0		9,258		\$ 9,258	
170	Inservice Education - Nursing	115	5,818	978	0	0	0	0	\$ 6,911				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	100,452	3,385	569	0	0	0	0	0	104,406	206	84	\$ 104,695
077	Specialized Support Surfaces	53,729	0	0	0	0	0	0	0	53,729	96	39	53,864
080	Physical Therapy	16,432	9,908	1,666	0	0	0	0	0	28,006	2,180	887	31,072
081	Respiratory Therapy	0	1,081	182	0	0	0	0	0	1,263	8	3	1,275
082	Occupational Therapy	0	9,191	1,545	0	0	0	0	0	10,736	1,434	584	12,754
083	Speech Pathology	0	1,387	233	0	0	0	0	0	1,620	253	103	1,976
085	Pharmacy	574,482	0	0	0	0	0	0	0	574,482	1,025	417	575,925
090	Laboratory	115,502	0	0	0	0	0	0	0	115,502	206	84	115,792
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	76,486	0	0	0	0	0	0	0	76,486	137	56	76,678
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	359,061	250,107	42,052	55,178	478,008	10,466	41,891	6,911	1,243,673	17,180	6,991	1,267,844 *
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	9,240	0	0	0	0	0	0	0	9,240	16	7	9,263
145	Other Nonreimbursable	0	928	156	0	0	0	0	0	1,085	7	3	1,095
	<b>TOTAL</b>	<b>\$ 2,252,235</b>	<b>\$ 370,917</b>	<b>\$ 62,036</b>	<b>\$ 55,178</b>	<b>\$ 478,008</b>	<b>\$ 10,466</b>	<b>\$ 41,891</b>	<b>\$ 6,911</b>	<b>\$ 2,220,228</b>	<b>\$ 22,749</b>	<b>\$ 9,258</b>	<b>\$ 2,252,235</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
WHITE BLOSSOM CARE CENTER

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

NPI:  
1720024391

OSHPD Facility Number:  
206431532

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 556,671	79%							
	Property Tax (line 40)	149,034	21%	\$ 705,705						
005	Plant Operations and Maintenance			24,791	\$ 24,791					
010	Housekeeping			3,582	130	\$ 3,712				
060	Laundry and Linen			12,126	441	66	\$ 12,634			
065	Dietary			89,281	3,251	489	0	\$ 93,021		
155	Social Services			5,459	199	30	0	0	\$ 5,687	
160	Activities			11,306	412	62	0	0	0	\$ 11,779
165	Administration			35,751	1,302	196	0	0	0	0
166	Medical Records			6,084	222	33	0	0	0	0
170	Inservice Education - Nursing			10,680	389	59	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			6,214	226	34	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			18,188	662	100	0	0	0	0
081	Respiratory Therapy			1,985	72	11	0	0	0	0
082	Occupational Therapy			16,872	614	92	0	0	0	0
083	Speech Pathology			2,546	93	14	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			459,135	16,716	2,516	12,634	93,021	5,687	11,779
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	0	0	0	0	0	0
145	Other Nonreimbursable			1,704	62	9	0	0	0	0
	<b>TOTAL</b>	<b>\$ 705,705</b>	<b>100%</b>	<b>\$ 705,705</b>	<b>\$ 24,791</b>	<b>\$ 3,712</b>	<b>\$ 12,634</b>	<b>\$ 93,021</b>	<b>\$ 5,687</b>	<b>\$ 11,779</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
WHITE BLOSSOM CARE CENTER

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

NPI:  
1720024391

OSHPD Facility Number:  
206431532

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 79% Of Total	Property Tax 21% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 556,671	79%							
	Property Tax (line 40)	149,034	21%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 37,249	\$ 37,249				
166	Medical Records				6,339		\$ 6,339			
170	Inservice Education - Nursing			\$ 11,127						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	6,474	337	57	\$ 6,868	\$ 5,418	\$ 1,450
077	Specialized Support Surfaces			0	0	157	27	184	145	39
080	Physical Therapy			0	18,950	3,569	607	23,127	18,243	4,884
081	Respiratory Therapy			0	2,068	14	2	2,084	1,644	440
082	Occupational Therapy			0	17,579	2,349	400	20,327	16,035	4,293
083	Speech Pathology			0	2,653	415	71	3,138	2,475	663
085	Pharmacy			0	0	1,679	286	1,965	1,550	415
090	Laboratory			0	0	338	57	395	312	83
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	224	38	262	206	55
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			11,127	612,617	28,130	4,787	645,534	509,207	136,327
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	0	27	5	32	25	7
145	Other Nonreimbursable			0	1,776	12	2	1,790	1,412	378
	<b>TOTAL</b>	\$ 705,705	100%	\$ 11,127	\$ 662,117	\$ 37,249	\$ 6,339	\$ 705,705	\$ 556,671	\$ 149,034

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
WHITE BLOSSOM CARE CENTER

NPI:  
1720024391

OSHPD Facility Number:  
206431532

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. 80% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 16% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 35,333												
055	Interest - Other	140,344												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	3,395,397												
	Total Costs Allocable as Administration	3,571,074	80%											
167	CDPH Licensing Fees	36,720	1%											
168	Professional Liability Insurance	122,124	3%											
169	Quality Assurance Fees	716,342	16%											
174	Caregiver Training	0	0%											
	Total	4,446,260	100%						\$ 4,446,260					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 4,378	\$ 104,406	\$ 6,474	\$ 115,258	40,210	\$ 32,295	\$ 332	\$ 1,104	\$ 6,478	\$ -
077	Specialized Support Surfaces			0	0	53,729	0	53,729	18,744	15,055	155	515	3,020	0
080	Physical Therapy			1,161,361	12,814	28,006	18,950	1,221,131	426,013	342,158	3,518	11,701	68,635	0
081	Respiratory Therapy			0	1,398	1,263	2,068	4,730	1,650	1,325	14	45	266	0
082	Occupational Therapy			763,360	11,887	10,736	17,579	803,562	280,337	225,156	2,315	7,700	45,165	0
083	Speech Pathology			135,864	1,794	1,620	2,653	141,930	49,515	39,769	409	1,360	7,977	0
085	Pharmacy			0	0	574,482	0	574,482	200,418	160,969	1,655	5,505	32,290	0
090	Laboratory			0	0	115,502	0	115,502	40,295	32,363	333	1,107	6,492	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	76,486	0	76,486	26,683	21,431	220	733	4,299	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			6,588,184	1,180,252	1,243,673	612,617	9,624,725	3,357,754	2,696,826	27,730	92,226	540,972	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	0	9,240	0	9,240	3,224	2,589	27	89	519	0
145	Other Nonreimbursable			0	1,201	1,085	1,776	4,061	1,417	1,138	12	39	228	0
	<b>SUBTOTAL</b>	\$ 4,446,260		\$ 8,648,769	\$ 1,213,723	\$ 2,220,228	\$ 662,117	\$ 12,744,837	\$ 4,446,260					
	Total Administrative Costs							\$ 4,446,260		\$ 3,571,074	\$ 36,720	\$ 122,124	\$ 716,342	\$ -
	Unit Cost Multiplier							0.34886755						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 336,656	\$ 32,007	\$ 43,588	\$ 412,251							
	<b>TOTAL FACILITY COSTS</b>							\$ 17,603,348						

(To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
WHITE BLOSSOM CARE CENTER

NPI:  
1720024391

OSHPD Facility Number:  
206431532

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	1,149									
010	Housekeeping	166	166								
060	Laundry and Linen	562	562	562							
065	Dietary	4,138	4,138	4,138	0						
155	Social Services	253	253	253	0	0					
160	Activities	524	524	524	0	0					
165	Administration	1,657	1,657	1,657	0	0					
166	Medical Records	282	282	282	0	0					
170	Inservice Education - Nursing	495	495	495	0	0					
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	288	288	288	0	0	0	0	0	115,258	115,258
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	53,729	53,729
080	Physical Therapy	843	843	843	0	0	0	0	0	1,221,131	1,221,131
081	Respiratory Therapy	92	92	92	0	0	0	0	0	4,730	4,730
082	Occupational Therapy	782	782	782	0	0	0	0	0	803,562	803,562
083	Speech Pathology	118	118	118	0	0	0	0	0	141,930	141,930
085	Pharmacy	0	0	0	0	0	0	0	0	574,482	574,482
090	Laboratory	0	0	0	0	0	0	0	0	115,502	115,502
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	76,486	76,486
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
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	21,280	21,280	21,280	316,020	158,010	6,477,693	6,477,693	6,477,693	9,624,725	9,624,725
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	0	0	0	0	0	0	0	9,240	9,240
145	Other Nonreimbursable	79	79	79	0	0	0	0	0	4,061	4,061
	<b>TOTAL STATISTICS</b>	<b>32,708</b>	<b>31,559</b>	<b>31,393</b>	<b>316,020</b>	<b>158,010</b>	<b>6,477,693</b>	<b>6,477,693</b>	<b>6,477,693</b>	<b>12,744,837</b>	<b>12,744,837</b>
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 288,924 0.044602917	\$ 180,628 0.027884619			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 179,419 5.68519281	\$ 298,716 9.51536145	\$ 57,935 0.18332609	\$ 654,989 4.14523697	\$ 3,846 0.00059369	\$ 7,965 0.00122962	\$ 132,049 0.02038523	\$ 25,187 0.00197628	\$ 311,469 0.02443880
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 370,917 11.75312906	\$ 62,036 1.97610994	\$ 55,178 0.17460234	\$ 478,008 3.02517303	\$ 10,466 0.00161578	\$ 41,891 0.00646698	\$ 6,911 0.00106689	\$ 22,749 0.00178499	\$ 9,258 0.00072638
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 705,705 21.57591415	\$ 24,791 0.78553583	\$ 3,712 0.11824294	\$ 12,634 0.03997718	\$ 93,021 0.58870305	\$ 5,687 0.00087799	\$ 11,779 0.00181845	\$ 11,127 0.00171781	\$ 37,249 0.00292266	\$ 6,339 0.00049740

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WHITE BLOSSOM CARE CENTER

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

NPI:  
1720024391

OSHPD Facility Number:  
206431532

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	\$ 132,106	\$ 0	\$ 132,106	(Sch 3)
005	.20-.39	Fringe Benefits	6200	47,313	0	47,313	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	370,917	0	370,917	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 550,336	\$ 0	\$ 550,336	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 228,746	\$ 0	\$ 228,746	(Sch 3)
010	.20-.39	Fringe Benefits	6300	69,026	0	69,026	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	60,085	0	60,085	(Sch 4)
010		Housekeeping - Total	6300	\$ 357,857	\$ 0	\$ 357,857	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 176,585	\$ 0	\$ 176,585	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	95,256	0	95,256	(Sch 5)
025		Depreciation: Equipment	7140	251,941	0	251,941	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	32,889	0	32,889	(Sch 5)
040		Property Taxes	7300	149,034	0	149,034	(Sch 5)
045		Property Insurance	7400	35,333	0	35,333	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 140,344	\$ 0	\$ 140,344	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,789,575	\$ 0	\$ 1,789,575	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 37,201	\$ 0	\$ 37,201	(Sch 3)
060	.20-.39	Fringe Benefits	6400	12,191	0	12,191	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	47,462	0	47,462	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 96,854	\$ 0	\$ 96,854	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 456,182	\$ 0	\$ 456,182	(Sch 3)
065	.20-.39	Fringe Benefits	6500	135,907	0	135,907	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	421,196	0	421,196	(Sch 4)
065		Dietary - Total	6500	\$ 1,013,285	\$ 0	\$ 1,013,285	
070		Provision for Bad Debts	7700	\$ 0	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	100,452	0	100,452	(Sch 4)
075		Patient Supplies - Total	8100	\$ 100,452	\$ 0	\$ 100,452	
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	53,729	0	53,729	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 53,729	\$ 0	\$ 53,729	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WHITE BLOSSOM CARE CENTER

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

NPI:  
1720024391

OSHPD Facility Number:  
206431532

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	\$ 830,467	\$ 0	\$ 830,467	(Sch 2)
080	.20-.39	Fringe Benefits	8200	215,993	0	215,993	(Sch 2)
080	.79	Agency Staff	8200	114,901	0	114,901	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	16,432	0	16,432	(Sch 4)
080		Physical Therapy - Total	8200	\$ 1,177,793	\$ 0	\$ 1,177,793	
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	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 594,618	\$ 0	\$ 594,618	(Sch 2)
082	.20-.39	Fringe Benefits	8250	166,243	0	166,243	(Sch 2)
082	.79	Agency Staff	8250	2,499	0	2,499	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 763,360	\$ 0	\$ 763,360	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 92,898	\$ 0	\$ 92,898	(Sch 2)
083	.20-.39	Fringe Benefits	8280	24,186	0	24,186	(Sch 2)
083	.79	Agency Staff	8280	18,780	0	18,780	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 135,864	\$ 0	\$ 135,864	
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	574,482	0	574,482	(Sch 4)
085		Pharmacy - Total	8300	\$ 574,482	\$ 0	\$ 574,482	
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	115,502	0	115,502	(Sch 4)
090		Laboratory - Total	8400	\$ 115,502	\$ 0	\$ 115,502	
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	76,486	0	76,486	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 76,486	\$ 0	\$ 76,486	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WHITE BLOSSOM CARE CENTER

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

NPI:  
1720024391

OSHPD Facility Number:  
206431532

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		\$ 2,997,668	\$ 0	\$ 2,997,668	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 4,848,225	\$ 0	\$ 4,848,225	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,270,407	0	1,270,407	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	359,061	0	359,061	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 6,477,693	\$ 0	\$ 6,477,693	
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:  
WHITE BLOSSOM CARE CENTER

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

NPI:  
1720024391

OSHPD Facility Number:  
206431532

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
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	9,240	0	9,240
140		Beauty and Barber - Total	8900	\$ 9,240	\$ 0	\$ 9,240
						(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		<b>Subtotal 105 - 145</b>		\$ 6,486,933	\$ 0	\$ 6,486,933
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 219,032	\$ 0	\$ 219,032
155	.20-.39	Fringe Benefits	6600	69,892	0	69,892
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	6,993	0	6,993
155		Social Services - Total	6600	\$ 295,917	\$ 0	\$ 295,917
						(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WHITE BLOSSOM CARE CENTER

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

NPI:  
1720024391

OSHPD Facility Number:  
206431532

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	\$ 133,776	\$ 0	\$ 133,776	(Sch 2)
160	.20-.39	Fringe Benefits	6700	46,852	0	46,852	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	34,697	0	34,697	(Sch 4)
160		Activities - Total	6700	\$ 215,325	\$ 0	\$ 215,325	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 1,154,917	\$ 0	\$ 1,154,917	(Sch 6)
165	.20-.39	Fringe Benefits	6900	253,732	0	253,732	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,986,748	0	1,986,748	(Sch 6)
165		Administration - Total	6900	\$ 3,395,397	\$ 0	\$ 3,395,397	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 236,143	\$ 0	\$ 236,143	(Sch 3)
166	.20-.39	Fringe Benefits	6900	71,039	0	71,039	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,386	0	5,386	(Sch 4)
166		Medical Records - Total	6900	\$ 312,568	\$ 0	\$ 312,568	
167		CDPH Licensing Fees	6900	\$ 36,720	\$ 0	\$ 36,720	(Sch 6)
168		Professional Liability Insurance	6900	\$ 122,124	\$ 0	\$ 122,124	(Sch 6)
169		Quality Assurance Fees	6900	\$ 716,342	\$ 0	\$ 716,342	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 97,640	\$ 0	\$ 97,640	(Sch 3)
170	.20-.39	Fringe Benefits	6800	26,885	0	26,885	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	115	0	115	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 124,640	\$ 0	\$ 124,640	
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>		\$ 5,219,033	\$ 0	\$ 5,219,033	
200		<b>Total</b>		\$ 17,603,348	\$ 0	\$ 17,603,348	

210	0.24	Total Facility Group Health Insurance (Adj 1)*	6900			\$ 642,413	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			NPI		Adjustments
WHITE BLOSSOM CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1720024391		5
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$642,413	\$642,413

Provider Name							Fiscal Period	NPI		Adjustments
WHITE BLOSSOM CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1720024391		5
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>										
2	4.1	5	2	1	15	Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through January 13, 2013 Reports Dated: January 29, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	28,975	(461)	28,514	
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	595	595	

Provider Name							Fiscal Period			NPI		Adjustments
WHITE BLOSSOM CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1720024391		5
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>												
4	N/A			1	14.00		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	\$906	\$906 *	
5	N/A			1	14.00		Medi-Cal Overpayments To recover Medi-Cal overpayments due to insufficient documentation to demonstrate that Share of Cost was properly deducted from the amount billed. CCR, Title 22, Section 51458.1	*	\$906	\$35,212	\$36,118	

\*Balance carried forward from prior/to subsequent adjustments