

**REPORT  
ON THE  
RATE SETTING AUDIT**

**CREEKSIDE HEALTH CARE CENTER  
SAN PABLO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1811969355**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick  
Audit Supervisor: Kelly Ostrom  
Auditors: Valentina Lukovtseva, Kristin Bone, Doug Evans, and Phil Perrone**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 27, 2013

Trish Kelly  
Vice President of Reimbursement  
Fundamental Administrative Services, LLC  
920 Ridgebrook Road  
Sparks, MD 21152

CREEKSIDE HEALTH CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1811969355  
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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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 \$46,188, 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.

Trish Kelly  
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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:  
CREEKSIDE HEALTH CARE CENTER

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

Provider NPI:  
1811969355

OSHPD Facility No.:  
206070932

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,169,226	\$ 119.63
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 854,363	\$ 32.25
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 561,316	\$ 21.19
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 510,011	\$ 19.25
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 45,273	\$ 1.71
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,256	\$ 0.54
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 318,002	\$ 12.00
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 263,720	\$ 9.96
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 819,639	\$ 30.94
11	Cost of Routine Service/Audited Total Costs	\$ 6,793,092.00	\$ 6,555,807	\$ 247.47
12	Total Patient Days (Adj )	26,491	26,491	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 256.43	\$ 247.47	
14	Overpayments (Adj 19 - 24)		\$ 46,188	
15	Medi-Cal Days (Adj 18)	14,855	14,494	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<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:**  
CREEKSIDE HEALTH CARE CENTER

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

**Provider NPI:**  
1811969355

**OSHPD Facility No.:**  
206070932

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	
50	Total Patient Days (Adj )		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 55,253	
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:**  
CREEKSIDE HEALTH CARE CENTER

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

**Provider NPI:**  
1811969355

**OSHPD Facility No.:**  
206070932

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 67,264	\$ 67,264		
160	Activities	103,167		\$ 103,167	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	4,564	0	0	4,564
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	358,233	0	0	358,233
081	Respiratory Therapy	453	0	0	453
082	Occupational Therapy	259,171	0	0	259,171
083	Speech Pathology	108,537	0	0	108,537
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	849	0	0	849
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	3,000,883	66,440	101,903	3,169,226 *
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	38,878	824	1,264	40,966 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 3,941,999</b>	<b>\$ 67,264</b>	<b>\$ 103,167</b>	<b>\$ 3,941,999</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
CREEKSIDE HEALTH CARE CENTER

Provider NPI:  
1811969355

OSHPD Facility Number:  
206070932

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	\$ 58,245	\$ 58,245										
010	Housekeeping	251,907	391	\$ 252,298									
060	Laundry and Linen	121,597	2,487	10,845	\$ 134,929								
065	Dietary	324,840	5,927	25,849	0	\$ 356,616							
155	Social Services	N/A	220	958	0	0	\$ 1,178						
160	Activities	N/A	901	3,928	0	0	0	\$ 4,829					
165	Administration	N/A	4,007	17,475	0	0	0	0		\$ 21,482	\$ 21,482		
166	Medical Records	51,433	857	3,736	0	0	0	0		56,026		\$ 56,026	
170	Inservice Education - Nursing	87,343	0	0	0	0	0	0	\$ 87,343				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		514	2,242	0	0	0	0	0	2,756	102	266	\$ 3,124
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	165	431	596
080	Physical Therapy		1,085	4,733	0	0	0	0	0	5,818	1,986	5,179	12,983
081	Respiratory Therapy		0	0	0	0	0	0	0	0	17	44	61
082	Occupational Therapy		1,085	4,733	0	0	0	0	0	5,818	1,440	3,756	11,014
083	Speech Pathology		540	2,357	0	0	0	0	0	2,897	374	976	4,248
085	Pharmacy		347	1,514	0	0	0	0	0	1,861	991	2,585	5,437
090	Laboratory		0	0	0	0	0	0	0	0	88	229	317
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	77	202	280
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		39,883	173,928	134,929	356,616	1,163	4,770	86,273	797,562	15,743	41,057	854,363 *
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	14	59	1,070	1,143	133	346	1,622 *
<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	6	16	22
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	360	939	1,299
	<b>TOTAL</b>	<b>\$ 895,365</b>	<b>\$ 58,245</b>	<b>\$ 252,298</b>	<b>\$ 134,929</b>	<b>\$ 356,616</b>	<b>\$ 1,178</b>	<b>\$ 4,829</b>	<b>\$ 87,343</b>	<b>\$ 817,856</b>	<b>\$ 21,482</b>	<b>\$ 56,026</b>	<b>\$ 895,365</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
CREEKSIDE HEALTH CARE CENTER

Provider NPI:  
1811969355

OSHPD Facility Number:  
206070932

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	\$ 172,574	\$ 172,574										
010	Housekeeping	14,214	1,159	\$ 15,373									
060	Laundry and Linen	9,036	7,369	661	\$ 17,065								
065	Dietary	235,604	17,562	1,575	0	\$ 254,741							
155	Social Services	420	651	58	0	0	\$ 1,129						
160	Activities	9,056	2,669	239	0	0	0	\$ 11,964					
165	Administration	N/A	11,873	1,065	0	0	0	0		\$ 12,938	\$ 12,938		
166	Medical Records	2,904	2,539	228	0	0	0	0		5,670		\$ 5,670	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	18,201	1,523	137	0	0	0	0	0	19,861	61	27	\$ 19,949
077	Specialized Support Surfaces	52,823	0	0	0	0	0	0	0	52,823	100	44	52,966
080	Physical Therapy	255,857	3,216	288	0	0	0	0	0	259,361	1,196	524	261,081
081	Respiratory Therapy	4,966	0	0	0	0	0	0	0	4,966	10	4	4,981
082	Occupational Therapy	180,493	3,216	288	0	0	0	0	0	183,997	867	380	185,244
083	Speech Pathology	800	1,601	144	0	0	0	0	0	2,545	225	99	2,869
085	Pharmacy	310,184	1,028	92	0	0	0	0	0	311,305	597	262	312,163
090	Laboratory	28,104	0	0	0	0	0	0	0	28,104	53	23	28,180
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	23,923	0	0	0	0	0	0	0	23,923	47	20	23,990
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	134,173	118,169	10,598	17,065	254,741	1,115	11,818	0	547,679	9,481	4,155	561,316 *
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	14	147	0	160	80	35	275 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,934	0	0	0	0	0	0	0	1,934	4	2	1,939
145	Other Nonreimbursable	115,079	0	0	0	0	0	0	0	115,079	217	95	115,391
	<b>TOTAL</b>	<b>\$ 1,570,345</b>	<b>\$ 172,574</b>	<b>\$ 15,373</b>	<b>\$ 17,065</b>	<b>\$ 254,741</b>	<b>\$ 1,129</b>	<b>\$ 11,964</b>	<b>\$ -</b>	<b>\$ 1,551,737</b>	<b>\$ 12,938</b>	<b>\$ 5,670</b>	<b>\$ 1,570,345</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
CREEKSIDE HEALTH CARE CENTER

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

Provider NPI:  
1811969355

OSHPD Facility Number:  
206070932

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)	\$ 557,051	92%							
	Property Tax (line 40)	49,449	8%	\$ 606,500						
005	Plant Operations and Maintenance			6,114	\$ 6,114					
010	Housekeeping			4,031	41	\$ 4,072				
060	Laundry and Linen			25,635	261	175	\$ 26,071			
065	Dietary			61,098	622	417	0	\$ 62,138		
155	Social Services			2,265	23	15	0	0	\$ 2,303	
160	Activities			9,285	95	63	0	0	0	\$ 9,443
165	Administration			41,306	421	282	0	0	0	0
166	Medical Records			8,832	90	60	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			5,299	54	36	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			11,187	114	76	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			11,187	114	76	0	0	0	0
083	Speech Pathology			5,571	57	38	0	0	0	0
085	Pharmacy			3,578	36	24	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			411,112	4,187	2,807	26,071	62,138	2,275	9,327
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	28	116
<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			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 606,500</b>	<b>100%</b>	<b>\$ 606,500</b>	<b>\$ 6,114</b>	<b>\$ 4,072</b>	<b>\$ 26,071</b>	<b>\$ 62,138</b>	<b>\$ 2,303</b>	<b>\$ 9,443</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
CREEKSIDE HEALTH CARE CENTER

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

Provider NPI:  
1811969355

OSHPD Facility Number:  
206070932

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 92% Of Total	Property Tax 8% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 557,051	92%							
	Property Tax (line 40)	49,449	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 42,009	\$ 42,009				
166	Medical Records				8,982		\$ 8,982			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	5,389	199	43	\$ 5,631	\$ 5,172	\$ 459
077	Specialized Support Surfaces			0	0	323	69	392	360	32
080	Physical Therapy			0	11,377	3,883	830	16,091	14,779	1,312
081	Respiratory Therapy			0	0	33	7	40	37	3
082	Occupational Therapy			0	11,377	2,816	602	14,796	13,589	1,206
083	Speech Pathology			0	5,666	732	156	6,554	6,020	534
085	Pharmacy			0	3,639	1,938	414	5,991	5,503	488
090	Laboratory			0	0	172	37	209	192	17
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	152	32	184	169	15
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			0	517,917	30,785	6,582	555,284	510,011	45,273
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	144	259	55	459	421	37
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	12	3	14	13	1
145	Other Nonreimbursable			0	0	704	151	855	785	70
	<b>TOTAL</b>	\$ 606,500	100%	\$ -	\$ 555,509	\$ 42,009	\$ 8,982	\$ 606,500	\$ 557,051	\$ 49,449

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
CREEKSIDE HEALTH CARE CENTER

Provider NPI:  
1811969355

OSHPD Facility Number:  
206070932

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. 58% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 22% of Total	Quality Assur. Fees 19% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 56,130												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,062,334												
	Total Costs Allocable as Administration	1,118,464	58%											
167	CDPH Licensing Fees	19,454	1%											
168	Professional Liability Insurance	433,940	22%											
169	Quality Assurance Fees	359,868	19%											
174	Caregiver Training	0	0%											
	Total	1,931,726	100%						\$ 1,931,726					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 4,564	\$ 2,756	\$ 19,861	\$ 5,389	\$ 32,570	9,162	\$ 5,305	\$ 92	\$ 2,058	\$ 1,707	\$ -
077	Specialized Support Surfaces			0	0	52,823	0	52,823	14,859	8,603	150	3,338	2,768	0
080	Physical Therapy			358,233	5,818	259,361	11,377	634,789	178,567	103,390	1,798	40,113	33,266	0
081	Respiratory Therapy			453	0	4,966	0	5,419	1,524	883	15	342	284	0
082	Occupational Therapy			259,171	5,818	183,997	11,377	460,363	129,501	74,981	1,304	29,091	24,125	0
083	Speech Pathology			108,537	2,897	2,545	5,666	119,645	33,656	19,487	339	7,560	6,270	0
085	Pharmacy			0	1,861	311,305	3,639	316,804	89,118	51,599	897	20,019	16,602	0
090	Laboratory			0	0	28,104	0	28,104	7,906	4,577	80	1,776	1,473	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			849	0	23,923	0	24,772	6,968	4,035	70	1,565	1,298	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			3,169,226	797,562	547,679	517,917	5,032,385	1,415,617	819,639	14,256	318,002	263,720	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			40,966	1,143	160	144	42,413	11,931	6,908	120	2,680	2,223	0*
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	1,934	0	1,934	544	315	5	122	101	0
145	Other Nonreimbursable			0	0	115,079	0	115,079	32,372	18,743	326	7,272	6,031	0
	<b>SUBTOTAL</b>	\$ 1,931,726		\$ 3,941,999	\$ 817,856	\$ 1,551,737	\$ 555,509	\$ 6,867,102	\$ 1,931,726					
	Total Administrative Costs							\$ 1,931,726		\$ 1,118,464	\$ 19,454	\$ 433,940	\$ 359,868	\$ -
	Unit Cost Multiplier							0.28130150						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 77,509	\$ 18,608	\$ 50,991	\$ 147,107							
	<b>TOTAL FACILITY COSTS</b>							\$ 8,945,935						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
CREEKSIDE HEALTH CARE CENTER

Provider NPI:  
1811969355

OSHPD Facility Number:  
206070932

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 17)	Plant Ops (SQ FT) 5 (Adj 17)	Hskpng (SQ FT) 10 (Adj 17)	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	135									
010	Housekeeping	89	89								
060	Laundry and Linen	566	566	566							
065	Dietary	1,349	1,349	1,349							
155	Social Services	50	50	50							
160	Activities	205	205	205							
165	Administration	912	912	912							
166	Medical Records	195	195	195							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	117	117	117						32,570	32,570
077	Specialized Support Surfaces									52,823	52,823
080	Physical Therapy	247	247	247						634,789	634,789
081	Respiratory Therapy									5,419	5,419
082	Occupational Therapy	247	247	247						460,363	460,363
083	Speech Pathology	123	123	123						119,645	119,645
085	Pharmacy	79	79	79						316,804	316,804
090	Laboratory									28,104	28,104
095	Home Health Services									0	0
100	Other Ancillary Services									24,772	24,772
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	9,077	9,077	9,077	261,540	78,462	3,135,056	3,135,056	3,135,056	5,032,385	5,032,385
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						38,878	38,878	38,878	42,413	42,413
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber									1,934	1,934
145	Other Nonreimbursable									115,079	115,079
	<b>TOTAL STATISTICS</b>	13,391	13,256	13,167	261,540	78,462	3,173,934	3,173,934	3,173,934	6,867,102	6,867,102
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 67,264 0.021192627	\$ 103,167 0.032504457			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 58,245 4.39385938	\$ 252,298 19.16139238	\$ 134,929 0.51590301	\$ 356,616 4.54507959	\$ 1,178 0.00037107	\$ 4,829 0.00152140	\$ 87,343 0.02751885	\$ 21,482 0.00312831	\$ 56,026 0.00815865
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 172,574 13.01855763	\$ 15,373 1.16751360	\$ 17,065 0.06524936	\$ 254,741 3.24668005	\$ 1,129 0.00035581	\$ 11,964 0.00376950	\$ - 0.00000000	\$ 12,938 0.00188401	\$ 5,670 0.00082572
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 606,500 45.29161377	\$ 6,114 0.46125286	\$ 4,072 0.30925838	\$ 26,071 0.09968327	\$ 62,138 0.79194778	\$ 2,303 0.00072563	\$ 9,443 0.00297509	\$ - 0.00000000	\$ 42,009 0.00611738	\$ 8,982 0.00130799

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CREEKSIDE HEALTH CARE CENTER

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

Provider NPI:  
1811969355

OSHPD Facility Number:  
206070932

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	\$ 44,022	\$ 0	\$ 44,022	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,223	0	14,223	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	172,574	0	172,574	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 230,819	\$ 0	\$ 230,819	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 178,752	\$ (4,000)	\$ 174,752	(Sch 3)
010	.20-.39	Fringe Benefits	6300	77,155	0	77,155	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	14,214	0	14,214	(Sch 4)
010		Housekeeping - Total	6300	\$ 270,121	\$ (4,000)	\$ 266,121	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ (726)	\$ 1,790	\$ 1,064	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	73,640	0	73,640	(Sch 5)
025		Depreciation: Equipment	7140	24,188	0	24,188	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	452,157	6,002	458,159	(Sch 5)
040		Property Taxes	7300	49,449	0	49,449	(Sch 5)
045		Property Insurance	7400	56,130	0	56,130	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,155,778	\$ 3,792	\$ 1,159,570	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 92,920	\$ 0	\$ 92,920	(Sch 3)
060	.20-.39	Fringe Benefits	6400	28,677	0	28,677	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	12,206	(3,170)	9,036	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 133,803	\$ (3,170)	\$ 130,633	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 237,986	\$ 0	\$ 237,986	(Sch 3)
065	.20-.39	Fringe Benefits	6500	86,854	0	86,854	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	235,604	0	235,604	(Sch 4)
065		Dietary - Total	6500	\$ 560,444	\$ 0	\$ 560,444	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 4,184	\$ 4,184	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	380	380	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	18,201	0	18,201	(Sch 4)
075		Patient Supplies - Total	8100	\$ 18,201	\$ 4,564	\$ 22,765	
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	42,233	10,590	52,823	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 42,233	\$ 10,590	\$ 52,823	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CREEKSIDE HEALTH CARE CENTER

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

Provider NPI:  
1811969355

OSHPD Facility Number:  
206070932

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	\$ 262,448	\$ (895)	\$ 261,553	(Sch 2)
080	.20-.39	Fringe Benefits	8200	96,680	0	96,680	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	255,857	0	255,857	(Sch 4)
080		Physical Therapy - Total	8200	\$ 614,985	\$ (895)	\$ 614,090	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 415	\$ 415	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	38	38	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	4,966	0	4,966	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 4,966	\$ 453	\$ 5,419	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 202,032	\$ 0	\$ 202,032	(Sch 2)
082	.20-.39	Fringe Benefits	8250	57,139	0	57,139	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	180,493	0	180,493	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 439,664	\$ 0	\$ 439,664	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 82,602	\$ 0	\$ 82,602	(Sch 2)
083	.20-.39	Fringe Benefits	8280	25,935	0	25,935	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	800	0	800	(Sch 4)
083		Speech Pathology - Total	8280	\$ 109,337	\$ 0	\$ 109,337	
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	310,184	0	310,184	(Sch 4)
085		Pharmacy - Total	8300	\$ 310,184	\$ 0	\$ 310,184	
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	28,104	0	28,104	(Sch 4)
090		Laboratory - Total	8400	\$ 28,104	\$ 0	\$ 28,104	
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	\$ 778	\$ 778	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	71	71	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	25,857	(1,934)	23,923	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 25,857	\$ (1,085)	\$ 24,772	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CREEKSIDE HEALTH CARE CENTER

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

Provider NPI:  
1811969355

OSHPD Facility Number:  
206070932

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		\$ 1,593,531	\$ 13,627	\$ 1,607,158	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,256,658	\$ (23,161)	\$ 2,233,497	(Sch 2)
105	.20-.39	Fringe Benefits	6110	768,944	(1,558)	767,386	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	134,173	0	134,173	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,159,775	\$ (24,719)	\$ 3,135,056	
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:  
CREEKSIDE HEALTH CARE CENTER

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

Provider NPI:  
1811969355

OSHPD Facility Number:  
206070932

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	\$ 2,070	\$ 2,070	
135	.20-.39	Fringe Benefits	6190	0	188	188	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	36,620	0	36,620	
135		Other Routine Services - Total	6190	\$ 36,620	\$ 2,258	\$ 38,878	(Sch 2)
		<b>Other Nonreimbursable</b>					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,934	0	1,934	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,934	\$ 0	\$ 1,934	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	115,079	0	115,079	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 115,079	\$ 0	\$ 115,079	
146		<b>Subtotal 105 - 145</b>		\$ 3,313,408	\$ (22,461)	\$ 3,290,947	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 48,099	\$ 0	\$ 48,099	(Sch 2)
155	.20-.39	Fringe Benefits	6600	19,165	0	19,165	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	420	0	420	(Sch 4)
155		Social Services - Total	6600	\$ 67,684	\$ 0	\$ 67,684	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CREEKSIDE HEALTH CARE CENTER

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

Provider NPI:  
1811969355

OSHPD Facility Number:  
206070932

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	\$ 76,045	\$ 0	\$ 76,045	(Sch 2)
160	.20-.39	Fringe Benefits	6700	27,122	0	27,122	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,056	0	9,056	(Sch 4)
160		Activities - Total	6700	\$ 112,223	\$ 0	\$ 112,223	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 301,552	\$ 0	\$ 301,552	(Sch 6)
165	.20-.39	Fringe Benefits	6900	168,842	(326)	168,516	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	839,459	(247,193)	592,266	(Sch 6)
165		Administration - Total	6900	\$ 1,309,853	\$ (247,519)	\$ 1,062,334	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 47,408	\$ 0	\$ 47,408	(Sch 3)
166	.20-.39	Fringe Benefits	6900	4,025	0	4,025	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,904	0	2,904	(Sch 4)
166		Medical Records - Total	6900	\$ 54,337	\$ 0	\$ 54,337	
167		CDPH Licensing Fees	6900	\$ 0	\$ 19,454	\$ 19,454	(Sch 6)
168		Professional Liability Insurance	6900	\$ 433,940	\$ 0	\$ 433,940	(Sch 6)
169		Quality Assurance Fees	6900	\$ 359,868	\$ 0	\$ 359,868	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 63,433	\$ 0	\$ 63,433	(Sch 3)
170	.20-.39	Fringe Benefits	6800	23,910	0	23,910	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 87,343	\$ 0	\$ 87,343	
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>		\$ 2,425,248	\$ (228,065)	\$ 2,197,183	
200		<b>Total</b>		\$ 9,182,212	\$ (236,277)	\$ 8,945,935	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 432,065	
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\* For informational purposes only, this amount is included in various cost centers above.















Provider Name:  
CREEKSIDE HEALTH CARE CENTER

Provider NPI:  
1811969355

OSHPD Facility Number:  
206070932

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

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>(3,170)</u>	<u>(6,000)</u>	<u>(326)</u>	<u>(43)</u>	<u>(409)</u>	<u>(1,249)</u>	<u>(74,487)</u>	<u>(145,693)</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
CREEKSIDE HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1811969355		24
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>MEMORANDUM ADJUSTMENT</u></b>												
1A	Not Reported			8	210	4	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	\$432,065	\$432,065

Provider Name							Fiscal Period	Provider NPI	Adjustments		
CREEKSIDE HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1811969355	24		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
1B	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	(\$726)	\$1,790	\$1,064	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo To reverse the provider's depreciation adjustmen 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	839,459	(1,790)	837,669 *	
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$452,157	\$606	\$452,763 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify Casamba software charge for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W & I Code 14126.023	* 837,669	(606)	837,063 *	
3	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$452,763	\$773	\$453,536 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify DocuTech software charge for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W & I Code 14126.023	* 837,063	(773)	836,290 *	
4	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$453,536	\$4,623	\$458,159	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify MDI Achieve software charge for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W & I Code 14126.023	* 836,290	(4,623)	831,667 *	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
CREEKSIDE HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1811969355		24	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
5	10.5	075	1	8A-1	075	1	Patient Supplies - Salaries and Wages	\$0	\$4,184	\$4,184	
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	0	380	380	
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces	42,233	10,590	52,823	
	10.5	080	1	8A-1	080	1	Physical Therapy - Salaries and Wages	262,448	5	262,453 *	
	10.5	081	1	8A-1	081	1	Respiratory Therapy - Salaries and Wages	0	415	415	
	10.5	081	2	8A-1	081	2	Respiratory Therapy - Fringe Benefits	0	38	38	
	10.5	100	1	8A-1	100	1	Other Ancillary Services - Salaries and Wages	0	778	778	
	10.5	100	2	8A-1	100	2	Other Ancillary Services - Fringe Benefits	0	71	71	
	10.5	135	1	8A-1	135	1	Other Routine Services - Salaries and Wages	0	2,070	2,070	
	10.5	135	2	8A-1	135	2	Other Routine Services - Fringe Benefits	0	188	188	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	2,256,658	(17,161)	2,239,497 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	768,944	(1,558)	767,386	
							To reclassify central supplies wages and benefits to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2302.4, 2302.8, and 2306				
6	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$25,857	(\$1,934)	\$23,923	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 831,667	1,934	833,601 *	
							To adjust the provider's reclassification of Beauty and Barber costs to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$833,601	(\$19,454)	\$814,147 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	0	19,454	19,454	
							To reclassify CDPH Licensing Fees to the appropriate cost center for proper cost determination. 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
CREEKSIDE HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1811969355		24
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 COSTS</u></b>										
8	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	\$178,752	(\$4,000)	\$174,752
	10.5	080	1	8A-1	080	1	Physical Therapy - Salaries and Wages * To eliminate commission expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	262,453	(900)	261,553
9	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor To correct the flow through error to agree with the provider's reported expenses and adjustments. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$12,206	(\$3,170)	\$9,036
10	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages * To reconcile the reported expenses to agree with the provider's records and bonus policies. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$2,239,497	(\$6,000)	\$2,233,497
11	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To eliminate flower cost not related to patient care. 42 CFR 413.20, 413.24, and 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2105, 2300, and 2304	\$168,842	(\$326)	\$168,516
12	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor * To eliminate resident gift expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3, 2136, and 2136.2	\$814,147	(\$43)	
13							To eliminate flower cost not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3, 2136, and 2136.2		(409)	
								(\$452)	\$813,695 *	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
CREEKSIDE HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1811969355		24	
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 COSTS</u></b>											
14	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$813,695		
							To eliminate meals and entertainment expense due to insufficient documentation. 42 CFR 413.20, 413.24, and 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2105, 2300, and 2304			(\$1,249)	
15							To adjust reported home office costs to agree with the Fundamental Administrative Services, LLC Home Office Audit Report for fiscal period ended December 31, 2011 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			(74,487)	
16							To adjust reported home office costs to agree with the Mariner Home Office Audit Report for fiscal period ended December 31, 2011 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			(145,693) (\$221,429)	\$592,266

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
CREEKSIDE HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1811969355		24
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>ADJUSTMENT TO REPORTED STATISTICS</u></b>											
17	10.7	075	1,2,3	7	075	N/A	Patient Supplies (Square Feet)	0	117	117	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	79	79	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	8,874	203	9,077	
	10.7	165	1,2,3	7	165	N/A	Administration	749	163	912	
	10.7	175	1	7	N/A	N/A	Total Statistics Capital - Square Feet	12,829	562	13,391	
	10.7	175	2	7	N/A	N/A	Total Statistics Plant Operations - Square Feet	12,694	562	13,256	
	10.7	175	3	7	N/A	N/A	Total Statistics Housekeeping - Square Feet	12,605	562	13,167	
To include square feet statistics to agree with the filed Medicare cost report and for compliance with AB1629 requirements. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14126.023 / CCR Title 22, Section 97019											

Provider Name							Fiscal Period		Provider NPI		Adjustments
CREEKSIDE HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1811969355		24
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		
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>											
18	4.1	70	2	1	15	N/A	Medi-Cal Days	14,855	(361)	14,494	
							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 June 30, 2012 Report Date: August 30, 2012 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
CREEKSIDE HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1811969355		24
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>												
19	Not Reported			1	14	N/A	Overpayments			\$0		
							To recover outstanding Medi-Cal credit balances due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1				\$4,854	
20							To recover outstanding Medi-Cal credit balances due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1				13,391	
21							To recover Medi-Cal share of cost overpayments due to insufficient documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)				19,516	
22							To recover Medi-Cal share of cost overpayments due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)				936	
23							To recover Medi-Cal share of cost overpayments due to insufficient documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)				13	
											\$38,710	\$38,710 *

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments		
CREEKSIDE HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1811969355		24		
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>														
24	Not Reported			1	14	N/A	Overpayments			*	\$38,710	\$7,478	\$46,188	
							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 2309 CCR, Title 22, Sections 50786 and 51458.1							

\*Balance carried forward from prior/to subsequent adjustments