

**REPORT  
ON THE  
RATE SETTING AUDIT**

**CREEKSIDE CONVALESCENT AND REHABILITATION CENTER  
SANTA ROSA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1760496566**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong  
Audit Supervisor: Marisa Ho  
Auditor: Jonathan Pacheco**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 24, 2013

Rick Dum Dumaya  
Accounts Receivable Manager  
Paksn, Inc.  
540 West Monte Vista Avenue  
Vacaville, CA 95688

CREEKSIDE CONVALESCENT AND REHABILITATION CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1760496566  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$868, 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.

Rick Dum Dumaya  
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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:

John Melton, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

## Provider Name:

CREEKSIDE CONVALESCENT AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1760496566

## OSHPD Facility No.:

206490940

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	\$ 5,591,048	\$ 132.60
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,170,828	\$ 27.77
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,179,890	\$ 27.98
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 111,730	\$ 2.65
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 97,888	\$ 2.32
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 26,931	\$ 0.64
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 315,179	\$ 7.48
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 10,722	\$ 0.25
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 524,649	\$ 12.44
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 951,507	\$ 22.57
11	Cost of Routine Service/Audited Total Costs	\$ 10,040,651	\$ 9,980,371	\$ 236.70
12	Total Patient Days (Adj )	42,164	42,164	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 238.13	\$ 236.70	
14	Overpayments (Adj 3)	\$ 0	\$ (868)	
15	Medi-Cal Days (Adj 2)	29,003	1,148	
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)	\$ 3,424,043	\$ 3,474,962	
22	Total Patient Days (Adj )	19,602	19,602	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 174.68	\$ 177.28	
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 CONVALESCENT AND REHABILITATION CENTER

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

**Provider NPI:**  
1760496566

**OSHPD Facility No.:**  
206490940

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)	\$	\$ 0	
58	Total Patient Days (Adj )		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj )	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
CREEKSIDE CONVALESCENT AND REHABILITATION CENTER

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

**Provider NPI:**  
1760496566

**OSHPD Facility No.:**  
206490940

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	\$ 523,377	\$ 523,377		
160	Activities	96,663		\$ 96,663	
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	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
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	5,130,598	388,667	71,783	5,591,048 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	1,884,685	134,710	24,880	2,044,275 *
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>\$ 7,635,323</b>	<b>\$ 523,377</b>	<b>\$ 96,663</b>	<b>\$ 7,635,323</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
CREEKSIDE CONVALESCENT AND REHABILITATION CENTER

Provider NPI:  
1760496566

OSHPD Facility Number:  
206490940

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 198,495	\$ 198,495										
010	Housekeeping	488,110	139	\$ 488,249									
060	Laundry and Linen	86,480	1,790	4,405	\$ 92,675								
065	Dietary	514,444	7,819	19,247	0	\$ 541,511							
155	Social Services	N/A	508	1,251	0	0	\$ 1,759						
160	Activities	N/A	591	1,454	0	0	0	\$ 2,045					
165	Administration	N/A	5,122	12,607	0	0	0	0		\$ 17,729	\$ 17,729		
166	Medical Records	119,686	1,529	3,764	0	0	0	0		124,979		\$ 124,979	
170	Inservice Education - Nursing	204,251	1,877	4,619	0	0	0	0	\$ 210,747				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		0	0	0	0	0	0	0	0	3	18	\$ 21
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,529	3,764	0	0	0	0	0	5,293	776	5,468	11,537
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		765	1,882	0	0	0	0	0	2,647	595	4,198	7,440
083	Speech Pathology		765	1,882	0	0	0	0	0	2,647	292	2,060	4,999
085	Pharmacy		0	0	0	0	0	0	0	0	388	2,734	3,121
090	Laboratory		0	0	0	0	0	0	0	0	57	404	461
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	80	564	644
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		140,162	345,007	63,371	370,284	1,307	1,519	156,504	1,078,153	11,513	81,161	1,170,828 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		34,996	86,142	29,304	171,226	453	526	54,243	376,891	4,009	28,259	409,158 *
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		904	2,224	0	0	0	0	0	3,128	16	113	3,257
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,611,466</b>	<b>\$ 198,495</b>	<b>\$ 488,249</b>	<b>\$ 92,675</b>	<b>\$ 541,511</b>	<b>\$ 1,759</b>	<b>\$ 2,045</b>	<b>\$ 210,747</b>	<b>\$ 1,468,758</b>	<b>\$ 17,729</b>	<b>\$ 124,979</b>	<b>\$ 1,611,466</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
CREEKSIDE CONVALESCENT AND REHABILITATION CENTER

Provider NPI:  
1760496566

OSHPD Facility Number:  
206490940

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	\$ 398,032	\$ 398,032										
010	Housekeeping	71,895	279	\$ 72,174									
060	Laundry and Linen	191,549	3,589	651	\$ 195,789								
065	Dietary	533,774	15,680	2,845	0	\$ 552,299							
155	Social Services	2,235	1,019	185	0	0	\$ 3,439						
160	Activities	15,678	1,185	215	0	0	0	\$ 17,078					
165	Administration	N/A	10,270	1,864	0	0	0	0		\$ 12,134	\$ 12,134		
166	Medical Records	638	3,066	556	0	0	0	0		4,261		\$ 4,261	
170	Inservice Education - Nursing	0	3,763	683	0	0	0	0	\$ 4,446				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	1,823	0	0	0	0	0	0	0	1,823	2	1	\$ 1,825
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	530,824	3,066	556	0	0	0	0	0	534,447	531	186	535,164
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	410,469	1,533	278	0	0	0	0	0	412,280	408	143	412,831
083	Speech Pathology	198,608	1,533	278	0	0	0	0	0	200,419	200	70	200,690
085	Pharmacy	270,868	0	0	0	0	0	0	0	270,868	265	93	271,227
090	Laboratory	40,031	0	0	0	0	0	0	0	40,031	39	14	40,084
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	55,914	0	0	0	0	0	0	0	55,914	55	19	55,988
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	307,104	281,061	50,999	133,880	377,661	2,554	12,682	3,302	1,169,244	7,880	2,767	1,179,890
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		70,176	12,734	61,909	174,638	885	4,396	1,144	325,881	2,744	963	329,588
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	4,675	1,812	329	0	0	0	0	0	6,816	11	4	6,830
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 3,034,117</b>	<b>\$ 398,032</b>	<b>\$ 72,174</b>	<b>\$ 195,789</b>	<b>\$ 552,299</b>	<b>\$ 3,439</b>	<b>\$ 17,078</b>	<b>\$ 4,446</b>	<b>\$ 3,017,722</b>	<b>\$ 12,134</b>	<b>\$ 4,261</b>	<b>\$ 3,034,117</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
CREEKSIDE CONVALESCENT AND REHABILITATION CENTER

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

Provider NPI:  
1760496566

OSHPD Facility Number:  
206490940

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)	\$ 144,604	53%							
	Property Tax (line 40)	126,689	47%	\$ 271,293						
005	Plant Operations and Maintenance			2,354	\$ 2,354					
010	Housekeeping			188	2	\$ 190				
060	Laundry and Linen			2,425	21	2	\$ 2,448			
065	Dietary			10,594	93	7	0	\$ 10,695		
155	Social Services			689	6	0	0	0	\$ 695	
160	Activities			800	7	1	0	0	0	\$ 808
165	Administration			6,939	61	5	0	0	0	0
166	Medical Records			2,072	18	1	0	0	0	0
170	Inservice Education - Nursing			2,543	22	2	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,072	18	1	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,036	9	1	0	0	0	0
083	Speech Pathology			1,036	9	1	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			189,905	1,662	134	1,674	7,313	516	600
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			47,416	415	34	774	3,382	179	208
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			1,224	11	1	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 271,293</b>	<b>100%</b>	<b>\$ 271,293</b>	<b>\$ 2,354</b>	<b>\$ 190</b>	<b>\$ 2,448</b>	<b>\$ 10,695</b>	<b>\$ 695</b>	<b>\$ 808</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
CREEKSIDE CONVALESCENT AND REHABILITATION CENTER

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

Provider NPI:  
1760496566

OSHPD Facility Number:  
206490940

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 53% Of Total	Property Tax 47% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 144,604	53%							
	Property Tax (line 40)	126,689	47%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 7,005	\$ 7,005				
166	Medical Records				2,091		\$ 2,091			
170	Inservice Education - Nursing			\$ 2,567						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	0	1	0	\$ 1	\$ 1	\$ 1
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,091	306	92	2,489	1,327	1,162
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,046	235	70	1,351	720	631
083	Speech Pathology			0	1,046	115	34	1,196	637	558
085	Pharmacy			0	0	153	46	199	106	93
090	Laboratory			0	0	23	7	29	16	14
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	32	9	41	22	19
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			1,906	203,710	4,549	1,358	209,618	111,730	97,888
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			661	53,068	1,584	473	55,124	29,382	25,742
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	1,236	6	2	1,244	663	581
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 271,293	100%	\$ 2,567	\$ 262,197	\$ 7,005	\$ 2,091	\$ 271,293	\$ 144,604	\$ 126,689

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
CREEKSIDE CONVALESCENT AND REHABILITATION CENTER

Provider NPI:  
1760496566

OSHPD Facility Number:  
206490940

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. 52% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 17% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 1% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 12,908												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,452,304												
	Total Costs Allocable as Administration	1,465,212	52%											
167	CDPH Licensing Fees	41,471	1%											
168	Professional Liability Insurance	485,339	17%											
169	Quality Assurance Fees	807,899	29%											
174	Caregiver Training	16,511	1%											
	Total	2,816,432	100%						\$ 2,816,432					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ -	\$ 1,823	\$ -	\$ 1,823	415	\$ 216	\$ 6	\$ 71	\$ 119	\$ 2
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	5,293	534,447	2,091	541,831	123,226	64,107	1,814	21,235	35,348	722
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	2,647	412,280	1,046	415,973	94,603	49,216	1,393	16,302	27,137	555
083	Speech Pathology			0	2,647	200,419	1,046	204,112	46,420	24,149	684	7,999	13,316	272
085	Pharmacy			0	0	270,868	0	270,868	61,602	32,048	907	10,616	17,671	361
090	Laboratory			0	0	40,031	0	40,031	9,104	4,736	134	1,569	2,612	53
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	55,914	0	55,914	12,716	6,615	187	2,191	3,648	75
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			5,591,048	1,078,153	1,169,244	203,710	8,042,155	1,828,988	951,507	26,931	315,179	524,649	10,722
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			2,044,275	376,891	325,881	53,068	2,800,115	636,816	331,295	9,377	109,739	182,672	3,733
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	3,128	6,816	1,236	11,179	2,542	1,323	37	438	729	15
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 2,816,432		\$ 7,635,323	\$ 1,468,758	\$ 3,017,722	\$ 262,197	\$ 12,384,000	\$ 2,816,432					
	Total Administrative Costs							\$ 2,816,432		\$ 1,465,212	\$ 41,471	\$ 485,339	\$ 807,899	\$ 16,511
	Unit Cost Multiplier							0.22742506						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 142,708	\$ 16,395	\$ 9,096	\$ 168,199							
	<b>TOTAL FACILITY COSTS</b>							\$ 15,368,631						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
CREEKSIDE CONVALESCENT AND REHABILITATION CENTER

Provider NPI:  
1760496566

OSHPD Facility Number:  
206490940

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	400									
010	Housekeeping	32	32								
060	Laundry and Linen	412	412	412							
065	Dietary	1,800	1,800	1,800							
155	Social Services	117	117	117							
160	Activities	136	136	136							
165	Administration	1,179	1,179	1,179							
166	Medical Records	352	352	352							
170	Inservice Education - Nursing	432	432	432							
<b>ANCILLARY SERVICES</b>											
075	Patient Supplies									1,823	1,823
077	Specialized Support Surfaces									0	0
080	Physical Therapy	352	352	352						541,831	541,831
081	Respiratory Therapy									0	0
082	Occupational Therapy	176	176	176						415,973	415,973
083	Speech Pathology	176	176	176						204,112	204,112
085	Pharmacy									270,868	270,868
090	Laboratory									40,031	40,031
095	Home Health Services									0	0
100	Other Ancillary Services									55,914	55,914
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
<b>ROUTINE SERVICES</b>											
105	Skilled Nursing Care	32,265	32,265	32,265	208,487	125,847	5,437,702	5,437,702	5,437,702	8,042,155	8,042,155
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care	8,056	8,056	8,056	96,408	58,194	1,884,685	1,884,685	1,884,685	2,800,115	2,800,115
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
<b>NONREIMBURSABLE</b>											
139	Residential Care									0	0
140	Beauty and Barber	208	208	208						11,179	11,179
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	<b>46,093</b>	<b>45,693</b>	<b>45,661</b>	<b>304,895</b>	<b>184,041</b>	<b>7,322,387</b>	<b>7,322,387</b>	<b>7,322,387</b>	<b>12,384,000</b>	<b>12,384,000</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 523,377	\$ 96,663			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.071476282	0.013201023			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 198,495	\$ 488,249	\$ 92,675	\$ 541,511	\$ 1,759	\$ 2,045	\$ 210,747	\$ 17,729	\$ 124,979
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		4.34410085	10.69291105	0.30395792	2.94233688	0.00024027	0.00027929	0.02878119	0.00143158	0.01009198
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 398,032	\$ 72,174	\$ 195,789	\$ 552,299	\$ 3,439	\$ 17,078	\$ 4,446	\$ 12,134	\$ 4,261
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		8.71100606	1.58064327	0.64215274	3.00095614	0.00046967	0.00233225	0.00060718	0.00097980	0.00034405
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 271,293	\$ 2,354	\$ 190	\$ 2,448	\$ 10,695	\$ 695	\$ 808	\$ 2,567	\$ 7,005	\$ 2,091
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	5.88577441	0.05152452	0.00416096	0.00802861	0.05811003	0.00009494	0.00011035	0.00035053	0.00056565	0.00016888

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CREEKSIDE CONVALESCENT AND REHABILITATION CENTER

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

Provider NPI:  
1760496566

OSHPD Facility Number:  
206490940

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	\$ 146,941	\$ 0	\$ 146,941	(Sch 3)
005	.20-.39	Fringe Benefits	6200	51,554	0	51,554	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	398,032	0	398,032	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 596,527	\$ 0	\$ 596,527	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 365,282	\$ 0	\$ 365,282	(Sch 3)
010	.20-.39	Fringe Benefits	6300	122,828	0	122,828	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	71,895	0	71,895	(Sch 4)
010		Housekeeping - Total	6300	\$ 560,005	\$ 0	\$ 560,005	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	47,152	0	47,152	(Sch 5)
025		Depreciation: Equipment	7140	87,205	0	87,205	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	10,247	0	10,247	(Sch 5)
040		Property Taxes	7300	126,689	0	126,689	(Sch 5)
045		Property Insurance	7400	12,908	0	12,908	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,440,733	\$ 0	\$ 1,440,733	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 63,558	\$ 0	\$ 63,558	(Sch 3)
060	.20-.39	Fringe Benefits	6400	22,922	0	22,922	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	191,549	0	191,549	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 278,029	\$ 0	\$ 278,029	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 367,913	\$ 0	\$ 367,913	(Sch 3)
065	.20-.39	Fringe Benefits	6500	146,531	0	146,531	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	533,774	0	533,774	(Sch 4)
065		Dietary - Total	6500	\$ 1,048,218	\$ 0	\$ 1,048,218	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	1,823	0	1,823	(Sch 4)
075		Patient Supplies - Total	8100	\$ 1,823	\$ 0	\$ 1,823	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CREEKSIDE CONVALESCENT AND REHABILITATION CENTER

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

Provider NPI:  
1760496566

OSHPD Facility Number:  
206490940

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	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	530,824	0	530,824	(Sch 4)
080		Physical Therapy - Total	8200	\$ 530,824	\$ 0	\$ 530,824	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	410,469	0	410,469	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 410,469	\$ 0	\$ 410,469	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	198,608	0	198,608	(Sch 4)
083		Speech Pathology - Total	8280	\$ 198,608	\$ 0	\$ 198,608	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	270,868	0	270,868	(Sch 4)
085		Pharmacy - Total	8300	\$ 270,868	\$ 0	\$ 270,868	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	40,031	0	40,031	(Sch 4)
090		Laboratory - Total	8400	\$ 40,031	\$ 0	\$ 40,031	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	55,914	0	55,914	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 55,914	\$ 0	\$ 55,914	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CREEKSIDE CONVALESCENT AND REHABILITATION CENTER

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

Provider NPI:  
1760496566

OSHPD Facility Number:  
206490940

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,508,537	\$ 0	\$ 1,508,537	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,715,882	\$ 0	\$ 3,715,882	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,414,716	0	1,414,716	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	307,104	0	307,104	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,437,702	\$ 0	\$ 5,437,702	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 1,321,304	\$ 0	\$ 1,321,304	
115	.20-.39	Fringe Benefits	6130	482,839	0	482,839	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130	80,542	0	80,542	
115		Mentally Disordered Care - Total	6130	\$ 1,884,685	\$ 0	\$ 1,884,685	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CREEKSIDE CONVALESCENT AND REHABILITATION CENTER

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

Provider NPI:  
1760496566

OSHPD Facility Number:  
206490940

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	4,675	0	4,675 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,675	\$ 0	\$ 4,675
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 7,327,062	\$ 0	\$ 7,327,062
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 376,299	\$ 0	\$ 376,299 (Sch 2)
155	.20-.39	Fringe Benefits	6600	147,078	0	147,078 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,235	0	2,235 (Sch 4)
155		Social Services - Total	6600	\$ 525,612	\$ 0	\$ 525,612

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CREEKSIDE CONVALESCENT AND REHABILITATION CENTER

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

Provider NPI:  
1760496566

OSHPD Facility Number:  
206490940

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	\$ 73,869	\$ 0	\$ 73,869	(Sch 2)
160	.20-.39	Fringe Benefits	6700	22,794	0	22,794	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	15,678	0	15,678	(Sch 4)
160		Activities - Total	6700	\$ 112,341	\$ 0	\$ 112,341	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 516,184	\$ 0	\$ 516,184	(Sch 6)
165	.20-.39	Fringe Benefits	6900	190,123	0	190,123	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	745,997	0	745,997	(Sch 6)
165		Administration - Total	6900	\$ 1,452,304	\$ 0	\$ 1,452,304	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 88,597	\$ 0	\$ 88,597	(Sch 3)
166	.20-.39	Fringe Benefits	6900	31,089	0	31,089	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	638	0	638	(Sch 4)
166		Medical Records - Total	6900	\$ 120,324	\$ 0	\$ 120,324	
167		CDPH Licensing Fees	6900	\$ 41,471	\$ 0	\$ 41,471	(Sch 6)
168		Professional Liability Insurance	6900	\$ 485,339	\$ 0	\$ 485,339	(Sch 6)
169		Quality Assurance Fees	6900	\$ 807,899	\$ 0	\$ 807,899	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 150,741	\$ 0	\$ 150,741	(Sch 3)
170	.20-.39	Fringe Benefits	6800	53,510	0	53,510	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 204,251	\$ 0	\$ 204,251	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 13,434	\$ 0	\$ 13,434	(Sch 6)
174	.20-.39	Fringe Benefits	6900	3,077	0	3,077	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 16,511	\$ 0	\$ 16,511	
		<b>Subtotal 155 - 174</b>		\$ 3,766,052	\$ 0	\$ 3,766,052	
200		<b>Total</b>		\$ 15,368,631	\$ 0	\$ 15,368,631	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 462,429	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period	Provider NPI	Adjustments	
CREEKSIDE CONVALESCENT AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1760496566	3	
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	N/A	Group Health Insurance To include 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	\$462,429	\$462,429

Provider Name							Fiscal Period	Provider NPI		Adjustments
CREEKSIDE CONVALESCENT AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1760496566		3
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 PATIENT DAYS</u></b>										
2	4.1	5	2	1	15	N/A	Medi-Cal Patient Days 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 December 3, 2012 Report Date: December 6, 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	29,003	(27,855)	1,148

Provider Name							Fiscal Period			Provider NPI		Adjustments
CREEKSIDE CONVALESCENT AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1760496566		3
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
3	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed and due to lack of documentation. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$0	\$868	\$868