

**REPORT
ON THE
RATE SETTING AUDIT**

**MANOR CARE HEALTH SERVICES (WALNUT CREEK)
WALNUT CREEK, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1720035090**

**FISCAL PERIOD ENDED
MAY 31, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Delia Valencia
Auditors: Ellada Kalachov/Laura Langston**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 31, 2013

Dean Shipman
Divisional Director of Reimbursement
HCR Manor Care Services, LLC.
333 North Summit Street
Toledo, OH 43604

MANOR CARE HEALTH SERVICES (WALNUT CREEK)
NATIONAL PROVIDER IDENTIFIER (NPI) 1720035090
FISCAL PERIOD ENDED MAY 31, 2011

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$570, 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.

Dean Shipman
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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. Kwick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MANOR CARE HEALTH SERVICES (WALNUT CREEK)

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1720035090

OSHPD Facility No.:
206074024

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 7,211,788	\$ 146.66
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,287,356	\$ 26.18
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,096,759	\$ 22.30
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 890,712	\$ 18.11
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 191,513	\$ 3.89
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 39,781	\$ 0.81
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 15,931	\$ 0.32
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 453,869	\$ 9.23
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,115,022	\$ 22.68
11	Cost of Routine Service/Audited Total Costs	\$ 12,901,482.00	\$ 12,302,732	\$ 250.19
12	Total Patient Days (Adj 12)	49,035	49,174	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 263.11	\$ 250.19	
14	Overpayments (Adj 13)	\$ 0	\$ 570	
15	Medi-Cal Days (Adj 11)	7,945	7,960	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MANOR CARE HEALTH SERVICES (WALNUT CREEK)

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1720035090

OSHPD Facility No.:
206074024

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
MANOR CARE HEALTH SERVICES (WALNUT CREEK)

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1720035090

OSHPD Facility No.:
206074024

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 286,285	\$ 286,285		
160	Activities	123,087		\$ 123,087	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	40,578	0	0	40,578
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	1,250,641	0	0	1,250,641
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	1,002,944	0	0	1,002,944
083	Speech Pathology	112,364	0	0	112,364
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	6,802,416	286,285	123,087	7,211,788 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	48,903	0	0	48,903
145	Other Nonreimbursable	30,808	0	0	30,808
	TOTAL	\$ 9,698,026	\$ 286,285	\$ 123,087	\$ 9,698,026

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
MANOR CARE HEALTH SERVICES (WALNUT CREEK)

Provider NPI:
1720035090

OSHPD Facility Number:
206074024

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 88,945	\$ 88,945										
010	Housekeeping	273,052	1,220	\$ 274,272									
060	Laundry and Linen	65,035	3,067	9,589	\$ 77,691								
065	Dietary	702,727	13,451	42,056	0	\$ 758,234							
155	Social Services	N/A	449	1,405	0	0	\$ 1,855						
160	Activities	N/A	3,703	11,579	0	0	0	\$ 15,283					
165	Administration	N/A	1,786	5,583	0	0	0	0		\$ 7,369	\$ 7,369		
166	Medical Records	93,831	0	0	0	0	0	0		93,831		\$ 93,831	
170	Inservice Education - Nursing	111,358	0	0	0	0	0	0	\$ 111,358				
ANCILLARY SERVICES													
075	Patient Supplies		2,247	7,026	0	0	0	0	0	9,274	172	2,194	\$ 11,640
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,140	6,689	0	0	0	0	0	8,829	677	8,620	18,125
081	Respiratory Therapy		0	0	0	0	0	0	0	0	2	25	27
082	Occupational Therapy		0	0	0	0	0	0	0	0	511	6,507	7,018
083	Speech Pathology		0	0	0	0	0	0	0	0	57	727	784
085	Pharmacy		0	0	0	0	0	0	0	0	383	4,875	5,258
090	Laboratory		0	0	0	0	0	0	0	0	87	1,107	1,194
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	70	886	955
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		60,517	189,207	77,691	758,234	1,855	15,283	111,358	1,214,144	5,331	67,881	1,287,356 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		364	1,138	0	0	0	0	0	1,502	29	368	1,899
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	50	642	692
	TOTAL	\$ 1,334,948	\$ 88,945	\$ 274,272	\$ 77,691	\$ 758,234	\$ 1,855	\$ 15,283	\$ 111,358	\$ 1,233,748	\$ 7,369	\$ 93,831	\$ 1,334,948

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
MANOR CARE HEALTH SERVICES (WALNUT CREEK)

Provider NPI:
1720035090

OSHPD Facility Number:
206074024

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 468,961	\$ 468,961										
010	Housekeeping	44,636	6,434	\$ 51,070									
060	Laundry and Linen	29,643	16,170	1,785	\$ 47,599								
065	Dietary	474,985	70,922	7,831	0	\$ 553,738							
155	Social Services	20,364	2,370	262	0	0	\$ 22,995						
160	Activities	16,713	19,527	2,156	0	0	0	\$ 38,396					
165	Administration	N/A	9,415	1,040	0	0	0	0		\$ 10,454	\$ 10,454		
166	Medical Records	7,868	0	0	0	0	0	0		7,868		\$ 7,868	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	249,254	11,849	1,308	0	0	0	0	0	262,411	244	184	\$ 262,840
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	42,742	11,281	1,246	0	0	0	0	0	55,268	960	723	56,951
081	Respiratory Therapy	3,847	0	0	0	0	0	0	0	3,847	3	2	3,852
082	Occupational Therapy	10,782	0	0	0	0	0	0	0	10,782	725	546	12,053
083	Speech Pathology	818	0	0	0	0	0	0	0	818	81	61	960
085	Pharmacy	759,513	0	0	0	0	0	0	0	759,513	543	409	760,465
090	Laboratory	172,487	0	0	0	0	0	0	0	172,487	123	93	172,703
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	137,990	0	0	0	0	0	0	0	137,990	99	74	138,163
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	66,471	319,074	35,231	47,599	553,738	22,995	38,396	0	1,083,504	7,563	5,692	1,096,759 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	1,919	212	0	0	0	0	0	2,131	41	31	2,203
145	Other Nonreimbursable	69,130	0	0	0	0	0	0	0	69,130	71	54	69,255
	TOTAL	\$ 2,576,204	\$ 468,961	\$ 51,070	\$ 47,599	\$ 553,738	\$ 22,995	\$ 38,396	\$ -	\$ 2,557,882	\$ 10,454	\$ 7,868	\$ 2,576,204

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MANOR CARE HEALTH SERVICES (WALNUT CREEK)

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1720035090

OSHPD Facility Number:
206074024

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 947,351	82%							
	Property Tax (line 40)	203,691	18%	\$ 1,151,042						
005	Plant Operations and Maintenance			43,142	\$ 43,142					
010	Housekeeping			15,200	592	\$ 15,791				
060	Laundry and Linen			38,202	1,488	552	\$ 40,241			
065	Dietary			167,550	6,524	2,421	0	\$ 176,496		
155	Social Services			5,599	218	81	0	0	\$ 5,897	
160	Activities			46,131	1,796	667	0	0	0	\$ 48,594
165	Administration			22,242	866	321	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			27,993	1,090	405	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			26,650	1,038	385	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			753,800	29,353	10,894	40,241	176,496	5,897	48,594
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			4,535	177	66	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,151,042	100%	\$ 1,151,042	\$ 43,142	\$ 15,791	\$ 40,241	\$ 176,496	\$ 5,897	\$ 48,594

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MANOR CARE HEALTH SERVICES (WALNUT CREEK)

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1720035090

OSHPD Facility Number:
206074024

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 82% Of Total	Property Tax 18% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 947,351	82%							
	Property Tax (line 40)	203,691	18%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 23,430	\$ 23,430				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	29,487	548	0	\$ 30,035	\$ 24,720	\$ 5,315
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	28,073	2,152	0	30,225	24,877	5,349
081	Respiratory Therapy			0	0	6	0	6	5	1
082	Occupational Therapy			0	0	1,625	0	1,625	1,337	288
083	Speech Pathology			0	0	181	0	181	149	32
085	Pharmacy			0	0	1,217	0	1,217	1,002	215
090	Laboratory			0	0	276	0	276	228	49
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	221	0	221	182	39
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	1,065,276	16,950	0	1,082,226	890,712	191,513
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	4,777	92	0	4,869	4,007	862
145	Other Nonreimbursable			0	0	160	0	160	132	28
	TOTAL	\$ 1,151,042	100%	\$ -	\$ 1,127,612	\$ 23,430	\$ -	\$ 1,151,042	\$ 947,351	\$ 203,691

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
MANOR CARE HEALTH SERVICES (WALNUT CREEK)

Provider NPI:
1720035090

OSHPD Facility Number:
206074024

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 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. 69% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 1% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 12,611												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,528,668												
	Total Costs Allocable as Administration	1,541,279	69%											
167	CDPH Licensing Fees	54,989	2%											
168	Professional Liability Insurance	22,021	1%											
169	Quality Assurance Fees	627,377	28%											
174	Caregiver Training	0	0%											
	Total	2,245,666	100%						\$ 2,245,666					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 40,578	\$ 9,274	\$ 262,411	\$ 29,487	\$ 341,750	52,503	\$ 36,035	\$ 1,286	\$ 515	\$ 14,668	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			1,250,641	8,829	55,268	28,073	1,342,811	206,297	141,589	5,052	2,023	57,634	0
081	Respiratory Therapy			0	0	3,847	0	3,847	591	406	14	6	165	0
082	Occupational Therapy			1,002,944	0	10,782	0	1,013,726	155,740	106,890	3,814	1,527	43,509	0
083	Speech Pathology			112,364	0	818	0	113,182	17,388	11,934	426	171	4,858	0
085	Pharmacy			0	0	759,513	0	759,513	116,685	80,085	2,857	1,144	32,598	0
090	Laboratory			0	0	172,487	0	172,487	26,499	18,187	649	260	7,403	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	137,990	0	137,990	21,200	14,550	519	208	5,923	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			7,211,788	1,214,144	1,083,504	1,065,276	10,574,711	1,624,604	1,115,022	39,781	15,931	453,869	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			48,903	1,502	2,131	4,777	57,313	8,805	6,043	216	86	2,460	0
145	Other Nonreimbursable			30,808	0	69,130	0	99,938	15,354	10,538	376	151	4,289	0
	SUBTOTAL	\$ 2,245,666		\$ 9,698,026	\$ 1,233,748	\$ 2,557,882	\$ 1,127,612	\$ 14,617,268	\$ 2,245,666					
	Total Administrative Costs							\$ 2,245,666		\$ 1,541,279	\$ 54,989	\$ 22,021	\$ 627,377	\$ -
	Unit Cost Multiplier							0.15363103						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 101,200	\$ 18,322	\$ 23,430	\$ 142,952							
	TOTAL FACILITY COSTS							\$ 17,005,886						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
MANOR CARE HEALTH SERVICES (WALNUT CREEK)

Provider NPI:
1720035090

OSHPD Facility Number:
206074024

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 8)	Plant Ops (SQ FT) 5 (Adj 8)	Hskpng (SQ FT) 10 (Adj 8)	Laundry (LBS) 60 (Adj 9)	Dietary (MEALS) 65 (Adj 10)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,703									
010	Housekeeping	600	600								
060	Laundry and Linen	1,508	1,508	1,508							
065	Dietary	6,614	6,614	6,614							
155	Social Services	221	221	221							
160	Activities	1,821	1,821	1,821							
165	Administration	878	878	878							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	1,105	1,105	1,105						341,750	341,750
077	Specialized Support Surfaces									0	0
080	Physical Therapy	1,052	1,052	1,052						1,342,811	1,342,811
081	Respiratory Therapy									3,847	3,847
082	Occupational Therapy									1,013,726	1,013,726
083	Speech Pathology									113,182	113,182
085	Pharmacy									759,513	759,513
090	Laboratory									172,487	172,487
095	Home Health Services									0	0
100	Other Ancillary Services									137,990	137,990
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	29,756	29,756	29,756	310,128	146,925	6,868,887	6,868,887	6,868,887	10,574,711	10,574,711
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	179	179	179						57,313	57,313
145	Other Nonreimbursable									99,938	99,938
	TOTAL STATISTICS	45,437	43,734	43,134	310,128	146,925	6,868,887	6,868,887	6,868,887	14,617,268	14,617,268
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 286,285	\$ 123,087			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.041678514	0.017919497			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 88,945	\$ 274,272	\$ 77,691	\$ 758,234	\$ 1,855	\$ 15,283	\$ 111,358	\$ 7,369	\$ 93,831
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.03377235	6.35860953	0.25051176	5.16068888	0.00027002	0.00222489	0.01621194	0.00050410	0.00641919
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 468,961	\$ 51,070	\$ 47,599	\$ 553,738	\$ 22,995	\$ 38,396	\$ -	\$ 10,454	\$ 7,868
	UNIT COST MULTIPLIER (INDIRECT OTHER)		10.72303014	1.18398057	0.15348105	3.76884784	0.00334777	0.00558979	0.00000000	0.00071521	0.00053827
	TOTAL CAPITAL COSTS - SCH. 5	\$ 1,151,042	\$ 43,142	\$ 15,791	\$ 40,241	\$ 176,496	\$ 5,897	\$ 48,594	\$ -	\$ 23,430	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	25.33270242	0.98645430	0.36610317	0.12975730	1.20126805	0.00085857	0.00707449	0.00000000	0.00160288	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MANOR CARE HEALTH SERVICES (WALNUT CREEK)

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1720035090

OSHPD Facility Number:
206074024

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	\$ 70,053	\$ 0	\$ 70,053	(Sch 3)
005	.20-.39	Fringe Benefits	6200	18,892	0	18,892	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	468,961	0	468,961	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 557,906	\$ 0	\$ 557,906	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 215,353	\$ 0	\$ 215,353	(Sch 3)
010	.20-.39	Fringe Benefits	6300	57,699	0	57,699	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	44,636	0	44,636	(Sch 4)
010		Housekeeping - Total	6300	\$ 317,688	\$ 0	\$ 317,688	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 473,542	\$ 0	\$ 473,542	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	147,426	0	147,426	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	175,269	0	175,269	(Sch 5)
040		Property Taxes	7300	203,691	0	203,691	(Sch 5)
045		Property Insurance	7400	12,611	0	12,611	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	151,114	0	151,114	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 2,039,247	\$ 0	\$ 2,039,247	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 51,256	\$ 0	\$ 51,256	(Sch 3)
060	.20-.39	Fringe Benefits	6400	13,779	0	13,779	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	29,643	0	29,643	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 94,678	\$ 0	\$ 94,678	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 554,066	\$ 0	\$ 554,066	(Sch 3)
065	.20-.39	Fringe Benefits	6500	148,661	0	148,661	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	474,985	0	474,985	(Sch 4)
065		Dietary - Total	6500	\$ 1,177,712	\$ 0	\$ 1,177,712	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 32,063	\$ 0	\$ 32,063	(Sch 2)
075	.20-.39	Fringe Benefits	8100	8,515	0	8,515	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	249,254	0	249,254	(Sch 4)
075		Patient Supplies - Total	8100	\$ 289,832	\$ 0	\$ 289,832	
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:
MANOR CARE HEALTH SERVICES (WALNUT CREEK)

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1720035090

OSHPD Facility Number:
206074024

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	\$ 881,546	\$ 0	\$ 881,546	(Sch 2)
080	.20-.39	Fringe Benefits	8200	235,630	0	235,630	(Sch 2)
080	.79	Agency Staff	8200	133,465	0	133,465	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	42,742	0	42,742	(Sch 4)
080		Physical Therapy - Total	8200	\$ 1,293,383	\$ 0	\$ 1,293,383	
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	3,847	0	3,847	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 3,847	\$ 0	\$ 3,847	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 713,795	\$ 0	\$ 713,795	(Sch 2)
082	.20-.39	Fringe Benefits	8250	190,955	0	190,955	(Sch 2)
082	.79	Agency Staff	8250	98,194	0	98,194	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	10,782	0	10,782	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 1,013,726	\$ 0	\$ 1,013,726	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 71,576	\$ 0	\$ 71,576	(Sch 2)
083	.20-.39	Fringe Benefits	8280	19,220	0	19,220	(Sch 2)
083	.79	Agency Staff	8280	21,568	0	21,568	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	818	0	818	(Sch 4)
083		Speech Pathology - Total	8280	\$ 113,182	\$ 0	\$ 113,182	
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	759,513	0	759,513	(Sch 4)
085		Pharmacy - Total	8300	\$ 759,513	\$ 0	\$ 759,513	
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	172,487	0	172,487	(Sch 4)
090		Laboratory - Total	8400	\$ 172,487	\$ 0	\$ 172,487	
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	137,990	0	137,990	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 137,990	\$ 0	\$ 137,990	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MANOR CARE HEALTH SERVICES (WALNUT CREEK)

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1720035090

OSHPD Facility Number:
206074024

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		\$ 3,783,960	\$ 0	\$ 3,783,960	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 5,359,426	\$ 0	\$ 5,359,426	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,437,840	0	1,437,840	(Sch 2)
105	.49	Agency Staff	6110	5,150	0	5,150	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	66,471	0	66,471	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 6,868,887	\$ 0	\$ 6,868,887	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MANOR CARE HEALTH SERVICES (WALNUT CREEK)

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1720035090

OSHPD Facility Number:
206074024

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900	48,903	0	48,903 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 48,903	\$ 0	\$ 48,903
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 24,317	\$ 24,317 (Sch 2)
145	.20-.39	Fringe Benefits	9100		6,491	6,491 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		69,130	69,130 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 99,938	\$ 99,938
146		Subtotal 105 - 145		\$ 6,917,790	\$ 99,938	\$ 7,017,728
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 227,609	\$ 0	\$ 227,609 (Sch 2)
155	.20-.39	Fringe Benefits	6600	58,676	0	58,676 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	20,364	0	20,364 (Sch 4)
155		Social Services - Total	6600	\$ 306,649	\$ 0	\$ 306,649

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MANOR CARE HEALTH SERVICES (WALNUT CREEK)

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1720035090

OSHPD Facility Number:
206074024

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	\$ 97,096	\$ 0	\$ 97,096	(Sch 2)
160	.20-.39	Fringe Benefits	6700	25,991	0	25,991	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	16,713	0	16,713	(Sch 4)
160		Activities - Total	6700	\$ 139,800	\$ 0	\$ 139,800	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 548,673	\$ (24,317)	\$ 524,356	(Sch 6)
165	.20-.39	Fringe Benefits	6900	156,510	(6,491)	150,019	(Sch 6)
165	.49	Agency Staff	6900	54,087	0	54,087	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,004,113	(203,907)	800,206	(Sch 6)
165		Administration - Total	6900	\$ 1,763,383	\$ (234,715)	\$ 1,528,668	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 73,741	\$ 0	\$ 73,741	(Sch 3)
166	.20-.39	Fringe Benefits	6900	20,090	0	20,090	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,868	0	7,868	(Sch 4)
166		Medical Records - Total	6900	\$ 101,699	\$ 0	\$ 101,699	
167		CDPH Licensing Fees	6900	\$ 54,989	\$ 0	\$ 54,989	(Sch 6)
168		Professional Liability Insurance	6900	\$ 639,735	\$ (617,714)	\$ 22,021	(Sch 6)
169		Quality Assurance Fees	6900	\$ 627,377	\$ 0	\$ 627,377	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 91,807	\$ 0	\$ 91,807	(Sch 3)
170	.20-.39	Fringe Benefits	6800	19,551	0	19,551	(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	\$ 111,358	\$ 0	\$ 111,358	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 3,744,990	\$ (852,429)	\$ 2,892,561	
200		Total		\$ 17,758,377	\$ (752,491)	\$ 17,005,886	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 993,961	
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* For informational purposes only, this amount is included in various cost centers above.

RECLASSIFICATIONS AND/OR ADJUSTMENTS TO REPORTED COSTS

Provider Name:
MANOR CARE HEALTH SERVICES (WALNUT CREEK)

Provider NPI:
1720035090

OSHPD Facility Number:
206074024

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3-6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

RECLASSIFICATIONS AND/OR ADJUSTMENTS TO REPORTED COSTS

Provider Name:
MANOR CARE HEALTH SERVICES (WALNUT CREEK)

Provider NPI:
1720035090

OSHPD Facility Number:
206074024

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3-6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

RECLASSIFICATIONS AND/OR ADJUSTMENTS TO REPORTED COSTS

Provider Name:
MANOR CARE HEALTH SERVICES (WALNUT CREEK)

Provider NPI:
1720035090

OSHPD Facility Number:
206074024

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3-6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	24,317	24,317						
145	2	Other Nonreimbursable - Fringe Benefits	6,491	6,491						
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	69,130	69,130						
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	(24,317)	(24,317)						
165	2	Administration - Fringe Benefits	(6,491)	(6,491)						
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(203,907)	(69,130)	(134,777)					
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	(617,714)			(617,714)				
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

RECLASSIFICATIONS AND/OR ADJUSTMENTS TO REPORTED COSTS

Provider Name:
MANOR CARE HEALTH SERVICES (WALNUT CREEK)

Provider NPI:
1720035090

OSHPD Facility Number:
206074024

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3-6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	(\$752,491)	0	(134,777)	(617,714)	0	0	0	0
			(To Sch 8)							

Provider Name							Fiscal Period			Provider NPI		Adjustments
MANOR CARE HEALTH SERVICES (WALNUT CREEK)							JUNE 1, 2010 THROUGH MAY 31, 2011			1720035090		13
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	NA			8	210		Group Health Insurance To include Group Health Insurance in the audit for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300 and 2304			\$0	\$993,961	\$993,961

Provider Name							Fiscal Period		Provider NPI		Adjustments
MANOR CARE HEALTH SERVICES (WALNUT CREEK)							JUNE 1, 2010 THROUGH MAY 31, 2011		1720035090		13
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>RECLASSIFICATION OF REPORTED COSTS</u>											
2	10.5	145	1	8A-1	145	1	Other Nonreimbursable	\$0	\$24,317	\$24,317	
	10.5	145	2	8A-1	145	2	Other Nonreimbursable	0	6,491	6,491	
	10.5	145	4	8A-1	145	4	Other Nonreimbursable	0	69,130	69,130	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	548,673	(24,317)	524,356	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	156,510	(6,491)	150,019	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,004,113	(69,130)	934,983 *	
							To establish marketing expense as a nonreimbursable cost center in conjunction with adjustment 6. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304, and 2328				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
MANOR CARE HEALTH SERVICES (WALNUT CREEK)							JUNE 1, 2010 THROUGH MAY 31, 2011	1720035090		13	
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					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$934,983		
3							To eliminate legal expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)			(\$25,886)	
4							To adjust reported home office costs to agree with the HCR Manor Care Services, LLC. Home Office Audit Report for fiscal period ended December 31, 2010. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			(159,142)	
5							To eliminate patient telephone, television or radio costs. 42 CFR 413.9(c)(3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304			(18,879)	
6							To reverse the provider's adjustment of non-allowable advertising expense in conjunction with adjustment 2. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304, and 2328			69,130 <u>(\$134,777)</u>	\$800,206
7	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To eliminate self insured liability insurance expense and adjust the deductible to the lower of \$100,000 limitation or paid claims. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.1, 2162, 2162.1, 2162.2, 2162.5, 2162.6, 2162.7, 2300, 2304, and 2305		\$639,735	(\$617,714)	\$22,021

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
MANOR CARE HEALTH SERVICES (WALNUT CREEK)							JUNE 1, 2010 THROUGH MAY 31, 2011		1720035090		13
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					
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
8	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	1,703	1,703	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	600	600	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	1,508	1,508	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	6,614	6,614	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	1,105	1,105	
	10.7	077	1,2,3	7	077	N/A	Physical Therapy	0	1,052	1,052	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	29,756	29,756	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	179	179	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	221	221	
	10.7	160	1,2,3	7	160	N/A	Activities	0	1,821	1,821	
	10.7	165	1,2,3	7	165	N/A	Administration	0	878	878	
	10.7	175	1	7	N/A	N/A	Total Square Feet - Capital	0	45,437	45,437	
	10.7	175	2	7	N/A	N/A	Total Square Feet - Plant Operations and Maintenance	0	43,734	43,734	
	10.7	175	3	7	N/A	N/A	Total Square Feet - Housekeeping	0	43,134	43,134	
9	10.7	105	4	7	105	N/A	Skilled Nursing Care (Laundry Pounds)	0	310,128	310,128	
	10.7	175	4	7	N/A	N/A	Total Laundry Pounds - Laundry	0	310,128	310,128	
10	10.7	105	5	7	105	N/A	Skilled Nursing Care (Meals Served)	0	146,925	146,925	
	10.7	175	5	7	N/A	N/A	Total Meals Served - Dietary	0	146,925	146,925	
							To adjust reported statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period	Provider NPI		Adjustments
MANOR CARE HEALTH SERVICES (WALNUT CREEK)							JUNE 1, 2010 THROUGH MAY 31, 2011	1720035090		13
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
11	4.1	5	2	1	15	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: June 1, 2010 through May 31, 2011 Payment Period: June 1, 2010 through July 15, 2012 Report Date: July 17, 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	7,945	15	7,960	
12	4.1	5	6	1	12	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	49,035	139	49,174	

Provider Name							Fiscal Period			Provider NPI		Adjustments
MANOR CARE HEALTH SERVICES (WALNUT CREEK)							JUNE 1, 2010 THROUGH MAY 31, 2011			1720035090		13
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>												
13	NA			1	14		Overpayments To recover Medi-Cal overpayments for Share of Cost 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	\$0	\$570	\$570		