

**REPORT
ON THE
RATE SETTING AUDIT**

**WILLOW CREEK HEALTHCARE CENTER
CLOVIS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1003861089**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Teri Hung**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: August 1, 2013

Eddie Reardon
Director of Financial Operations and Reimbursement
Skilled Healthcare, LLC
27442 Portola Parkway, Suite 200
Foothill Ranch, CA 92610

WILLOW CREEK HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1003861089
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 Schedule

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 Rate 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.

Eddie Reardon
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If you disagree with the decision of the Department, you may appeal by writing to:

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
WILLOW CREEK HEALTHCARE CENTER

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

Provider NPI:
1003861089

OSHPD Facility No.:
206104078

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	\$ 4,056,103	\$ 76.55
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 818,553	\$ 15.45
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 953,695	\$ 18.00
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 697,648	\$ 13.17
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 111,738	\$ 2.11
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 24,384	\$ 0.46
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 264,031	\$ 4.98
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 500,216	\$ 9.44
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,431,436	\$ 27.02
11	Cost of Routine Service/Audited Total Costs	\$ 8,887,026	\$ 8,857,802	\$ 167.18
12	Total Patient Days (Adj)	52,985	52,985	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 167.73	\$ 167.18	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 2)	34,424	34,222	
16	Medi-Cal Managed Care Days (Adj 3)		202	
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:
WILLOW CREEK HEALTHCARE CENTER

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

Provider NPI:
1003861089

OSHPD Facility No.:
206104078

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:
WILLOW CREEK HEALTHCARE CENTER

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

Provider NPI:
1003861089

OSHPD Facility No.:
206104078

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 118,103	\$ 118,103		
160	Activities	83,542		\$ 83,542	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	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
ROUTINE SERVICES					
105	Skilled Nursing Care	3,854,458	118,103	83,542	4,056,103 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 4,056,103	\$ 118,103	\$ 83,542	\$ 4,056,103

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WILLOW CREEK HEALTHCARE CENTER

Provider NPI:
1003861089

OSHPD Facility Number:
206104078

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 77,886	\$ 77,886										
010	Housekeeping	183,137	225	\$ 183,362									
060	Laundry and Linen	77,178	321	758	\$ 78,257								
065	Dietary	311,995	8,178	19,309	0	\$ 339,482							
155	Social Services	N/A	495	1,169	0	0	\$ 1,664						
160	Activities	N/A	1,109	2,619	0	0	0	\$ 3,729					
165	Administration	N/A	8,866	20,932	0	0	0	0		\$ 29,798	\$ 29,798		
166	Medical Records	113,168	578	1,364	0	0	0	0		115,109		\$ 115,109	
170	Inservice Education - Nursing	118,866	1,568	3,702	0	0	0	0	\$ 124,135				
ANCILLARY SERVICES													
075	Patient Supplies		1,264	2,984	0	0	0	0	0	4,247	639	2,467	\$ 7,353
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	237	914	1,151
080	Physical Therapy		2,888	6,819	0	0	0	0	0	9,707	3,447	13,317	26,472
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,320	3,117	0	0	0	0	0	4,437	2,879	11,120	18,436
083	Speech Pathology		193	455	0	0	0	0	0	647	493	1,903	3,043
085	Pharmacy		0	0	0	0	0	0	0	0	1,017	3,929	4,946
090	Laboratory		0	0	0	0	0	0	0	0	232	896	1,128
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	149	574	723
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		50,791	119,919	78,257	339,482	1,664	3,729	124,135	717,976	20,682	79,895	818,553 *
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		92	216	0	0	0	0	0	308	24	94	427
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 882,230	\$ 77,886	\$ 183,362	\$ 78,257	\$ 339,482	\$ 1,664	\$ 3,729	\$ 124,135	\$ 737,323	\$ 29,798	\$ 115,109	\$ 882,230

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WILLOW CREEK HEALTHCARE CENTER

Provider NPI:
1003861089

OSHPD Facility Number:
206104078

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 356,765	\$ 356,765										
010	Housekeeping	27,809	1,029	\$ 28,838									
060	Laundry and Linen	24,182	1,470	119	\$ 25,771								
065	Dietary	377,508	37,461	3,037	0	\$ 418,005							
155	Social Services	0	2,268	184	0	0	\$ 2,452						
160	Activities	7,857	5,082	412	0	0	0	\$ 13,350					
165	Administration	N/A	40,610	3,292	0	0	0	0		\$ 43,902	\$ 43,902		
166	Medical Records	0	2,646	214	0	0	0	0		2,860		\$ 2,860	
170	Inservice Education - Nursing	541	7,181	582	0	0	0	0	\$ 8,305				
ANCILLARY SERVICES													
075	Patient Supplies	173,140	5,788	469	0	0	0	0	0	179,398	941	61	\$ 180,400
077	Specialized Support Surfaces	73,541	0	0	0	0	0	0	0	73,541	349	23	73,912
080	Physical Therapy	1,013,563	13,229	1,072	0	0	0	0	0	1,027,864	5,079	331	1,033,274
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	868,175	6,047	490	0	0	0	0	0	874,713	4,241	276	879,230
083	Speech Pathology	149,271	882	71	0	0	0	0	0	150,224	726	47	150,998
085	Pharmacy	316,083	0	0	0	0	0	0	0	316,083	1,498	98	317,679
090	Laboratory	72,090	0	0	0	0	0	0	0	72,090	342	22	72,454
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	46,182	0	0	0	0	0	0	0	46,182	219	14	46,415
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	201,843	232,652	18,860	25,771	418,005	2,452	13,350	8,305	921,238	30,472	1,985	953,695 *
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	5,763	420	34	0	0	0	0	0	6,217	36	2	6,255
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 3,714,313	\$ 356,765	\$ 28,838	\$ 25,771	\$ 418,005	\$ 2,452	\$ 13,350	\$ 8,305	\$ 3,667,550	\$ 43,902	\$ 2,860	\$ 3,714,313

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WILLOW CREEK HEALTHCARE CENTER

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

Provider NPI:
1003861089

OSHPD Facility Number:
206104078

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)	\$ 785,036	86%							
	Property Tax (line 40)	125,734	14%	\$ 910,770						
005	Plant Operations and Maintenance			3,028	\$ 3,028					
010	Housekeeping			2,618	9	\$ 2,627				
060	Laundry and Linen			3,740	12	11	\$ 3,763			
065	Dietary			95,314	318	277	0	\$ 95,908		
155	Social Services			5,770	19	17	0	0	\$ 5,806	
160	Activities			12,929	43	38	0	0	0	\$ 13,010
165	Administration			103,328	345	300	0	0	0	0
166	Medical Records			6,732	22	20	0	0	0	0
170	Inservice Education - Nursing			18,272	61	53	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			14,728	49	43	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			33,659	112	98	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			15,387	51	45	0	0	0	0
083	Speech Pathology			2,244	7	7	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			591,953	1,974	1,718	3,763	95,908	5,806	13,010
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			1,069	4	3	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 910,770	100%	\$ 910,770	\$ 3,028	\$ 2,627	\$ 3,763	\$ 95,908	\$ 5,806	\$ 13,010

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WILLOW CREEK HEALTHCARE CENTER

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

Provider NPI:
1003861089

OSHPD Facility Number:
206104078

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 86% Of Total	Property Tax 14% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 785,036	86%							
	Property Tax (line 40)	125,734	14%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 103,972	\$ 103,972				
166	Medical Records				6,774		\$ 6,774			
170	Inservice Education - Nursing			\$ 18,386						
	ANCILLARY SERVICES									
075	Patient Supplies			0	14,820	2,228	145	\$ 17,193	\$ 14,820	\$ 2,374
077	Specialized Support Surfaces			0	0	826	54	879	758	121
080	Physical Therapy			0	33,869	12,029	784	46,682	40,237	6,445
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	15,483	10,044	654	26,181	22,567	3,614
083	Speech Pathology			0	2,258	1,719	112	4,089	3,525	565
085	Pharmacy			0	0	3,549	231	3,780	3,258	522
090	Laboratory			0	0	809	53	862	743	119
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	518	34	552	476	76
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			18,386	732,519	72,165	4,702	809,385	697,648	111,738 *
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	1,075	85	6	1,166	1,005	161
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 910,770	100%	\$ 18,386	\$ 800,024	\$ 103,972	\$ 6,774	\$ 910,770	\$ 785,036	\$ 125,734

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WILLOW CREEK HEALTHCARE CENTER

Provider NPI:
1003861089

OSHPD Facility Number:
206104078

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. 64% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 12% of Total	Quality Assur. Fees 23% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 33,778												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	2,028,584												
	Total Costs Allocable as Administration	2,062,362	64%											
167	CDPH Licensing Fees	35,131	1%											
168	Professional Liability Insurance	380,407	12%											
169	Quality Assurance Fees	720,693	23%											
174	Caregiver Training	0	0%											
	Total	3,198,593	100%						\$ 3,198,593					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 4,247	\$ 179,398	\$ 14,820	\$ 198,465	68,546	\$ 44,197	\$ 753	\$ 8,152	\$ 15,445	\$ -
077	Specialized Support Surfaces			0	0	73,541	0	73,541	25,400	16,377	279	3,021	5,723	0
080	Physical Therapy			0	9,707	1,027,864	33,869	1,071,440	370,057	238,602	4,064	44,011	83,380	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	4,437	874,713	15,483	894,633	308,991	199,229	3,394	36,748	69,621	0
083	Speech Pathology			0	647	150,224	2,258	153,129	52,888	34,101	581	6,290	11,917	0
085	Pharmacy			0	0	316,083	0	316,083	109,170	70,390	1,199	12,983	24,598	0
090	Laboratory			0	0	72,090	0	72,090	24,899	16,054	273	2,961	5,610	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	46,182	0	46,182	15,950	10,284	175	1,897	3,594	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			4,056,103	717,976	921,238	732,519	6,427,836	2,220,066	1,431,436	24,384	264,031	500,216	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	308	6,217	1,075	7,600	2,625	1,693	29	312	591	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 3,198,593		\$ 4,056,103	\$ 737,323	\$ 3,667,550	\$ 800,024	\$ 9,261,000	\$ 3,198,593					
	Total Administrative Costs							\$ 3,198,593		\$ 2,062,362	\$ 35,131	\$ 380,407	\$ 720,693	\$ -
	Unit Cost Multiplier							0.34538312						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 144,907	\$ 46,763	\$ 110,746	\$ 302,416							
	TOTAL FACILITY COSTS							\$ 12,762,009						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
WILLOW CREEK HEALTHCARE CENTER

Provider NPI:
1003861089

OSHPD Facility Number:
206104078

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 1)	Plant Ops (SQ FT) 5 (Adj 1)	Hskpng (SQ FT) 10 (Adj 1)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	170									
010	Housekeeping	147	147								
060	Laundry and Linen	210	210	210							
065	Dietary	5,352	5,352	5,352							
155	Social Services	324	324	324							
160	Activities	726	726	726							
165	Administration	5,802	5,802	5,802							
166	Medical Records	378	378	378							
170	Inservice Education - Nursing	1,026	1,026	1,026							
	ANCILLARY SERVICES										
075	Patient Supplies	827	827	827						198,465	198,465
077	Specialized Support Surfaces									73,541	73,541
080	Physical Therapy	1,890	1,890	1,890						1,071,440	1,071,440
081	Respiratory Therapy									0	0
082	Occupational Therapy	864	864	864						894,633	894,633
083	Speech Pathology	126	126	126						153,129	153,129
085	Pharmacy									316,083	316,083
090	Laboratory									72,090	72,090
095	Home Health Services									0	0
100	Other Ancillary Services									46,182	46,182
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	33,239	33,239	33,239	105,970	158,955	4,056,301	4,056,301	4,056,301	6,427,836	6,427,836
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	60	60	60						7,600	7,600
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	51,141	50,971	50,824	105,970	158,955	4,056,301	4,056,301	4,056,301	9,261,000	9,261,000
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 118,103	\$ 83,542			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.029115936	0.020595612			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 77,886	\$ 183,362	\$ 78,257	\$ 339,482	\$ 1,664	\$ 3,729	\$ 124,135	\$ 29,798	\$ 115,109
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		1.52804536	3.60777630	0.73847808	2.13571085	0.00041023	0.00091921	0.03060309	0.00321758	0.01242947
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 356,765	\$ 28,838	\$ 25,771	\$ 418,005	\$ 2,452	\$ 13,350	\$ 8,305	\$ 43,902	\$ 2,860
	UNIT COST MULTIPLIER (INDIRECT OTHER)		6.99937219	0.56740728	0.24319169	2.62970906	0.00060440	0.00329130	0.00204731	0.00474057	0.00030885
	TOTAL CAPITAL COSTS - SCH. 5	\$ 910,770	\$ 3,028	\$ 2,627	\$ 3,763	\$ 95,908	\$ 5,806	\$ 13,010	\$ 18,386	\$ 103,972	\$ 6,774
	UNIT COST MULTIPLIER (CAPITAL COSTS)	17.80899865	0.05939710	0.05168137	0.03551209	0.60336732	0.00143138	0.00320735	0.00453270	0.01122690	0.00073143

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WILLOW CREEK HEALTHCARE CENTER

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

Provider NPI:
1003861089

OSHPD Facility Number:
206104078

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	\$ 63,572	\$ 0	\$ 63,572	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,314	0	14,314	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	356,765	0	356,765	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 434,651	\$ 0	\$ 434,651	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 149,480	\$ 0	\$ 149,480	(Sch 3)
010	.20-.39	Fringe Benefits	6300	33,657	0	33,657	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	27,809	0	27,809	(Sch 4)
010		Housekeeping - Total	6300	\$ 210,946	\$ 0	\$ 210,946	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 29,871	\$ 0	\$ 29,871	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	73,326	0	73,326	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	681,839	0	681,839	(Sch 5)
040		Property Taxes	7300	125,734	0	125,734	(Sch 5)
045		Property Insurance	7400	33,778	0	33,778	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,590,145	\$ 0	\$ 1,590,145	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 62,994	\$ 0	\$ 62,994	(Sch 3)
060	.20-.39	Fringe Benefits	6400	14,184	0	14,184	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	24,182	0	24,182	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 101,360	\$ 0	\$ 101,360	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 254,657	\$ 0	\$ 254,657	(Sch 3)
065	.20-.39	Fringe Benefits	6500	57,338	0	57,338	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	377,508	0	377,508	(Sch 4)
065		Dietary - Total	6500	\$ 689,503	\$ 0	\$ 689,503	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
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	173,140	0	173,140	(Sch 4)
075		Patient Supplies - Total	8100	\$ 173,140	\$ 0	\$ 173,140	
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	73,541	0	73,541	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 73,541	\$ 0	\$ 73,541	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WILLOW CREEK HEALTHCARE CENTER

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

Provider NPI:
1003861089

OSHPD Facility Number:
206104078

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	1,013,563	0	1,013,563	(Sch 4)
080		Physical Therapy - Total	8200	\$ 1,013,563	\$ 0	\$ 1,013,563	
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	868,175	0	868,175	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 868,175	\$ 0	\$ 868,175	
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	149,271	0	149,271	(Sch 4)
083		Speech Pathology - Total	8280	\$ 149,271	\$ 0	\$ 149,271	
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	316,083	0	316,083	(Sch 4)
085		Pharmacy - Total	8300	\$ 316,083	\$ 0	\$ 316,083	
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	72,090	0	72,090	(Sch 4)
090		Laboratory - Total	8400	\$ 72,090	\$ 0	\$ 72,090	
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	46,182	0	46,182	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 46,182	\$ 0	\$ 46,182	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WILLOW CREEK HEALTHCARE CENTER

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

Provider NPI:
1003861089

OSHPD Facility Number:
206104078

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		\$ 2,712,045	\$ 0	\$ 2,712,045	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,146,091	\$ 0	\$ 3,146,091	(Sch 2)
105	.20-.39	Fringe Benefits	6110	708,367	0	708,367	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	201,843	0	201,843	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,056,301	\$ 0	\$ 4,056,301	
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:
WILLOW CREEK HEALTHCARE CENTER

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

Provider NPI:
1003861089

OSHPD Facility Number:
206104078

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		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	5,763	0	5,763	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 5,763	\$ 0	\$ 5,763	
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		Subtotal 105 - 145		\$ 4,062,064	\$ 0	\$ 4,062,064	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 96,398	\$ 0	\$ 96,398	(Sch 2)
155	.20-.39	Fringe Benefits	6600	21,705	0	21,705	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0	(Sch 4)
155		Social Services - Total	6600	\$ 118,103	\$ 0	\$ 118,103	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WILLOW CREEK HEALTHCARE CENTER

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

Provider NPI:
1003861089

OSHPD Facility Number:
206104078

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	\$ 68,189	\$ 0	\$ 68,189	(Sch 2)
160	.20-.39	Fringe Benefits	6700	15,353	0	15,353	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,857	0	7,857	(Sch 4)
160		Activities - Total	6700	\$ 91,399	\$ 0	\$ 91,399	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 369,919	\$ 0	\$ 369,919	(Sch 6)
165	.20-.39	Fringe Benefits	6900	83,290	0	83,290	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,575,375	0	1,575,375	(Sch 6)
165		Administration - Total	6900	\$ 2,028,584	\$ 0	\$ 2,028,584	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 92,370	\$ 0	\$ 92,370	(Sch 3)
166	.20-.39	Fringe Benefits	6900	20,798	0	20,798	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 113,168	\$ 0	\$ 113,168	
167		CDPH Licensing Fees	6900	\$ 35,131	\$ 0	\$ 35,131	(Sch 6)
168		Professional Liability Insurance	6900	\$ 380,407	\$ 0	\$ 380,407	(Sch 6)
169		Quality Assurance Fees	6900	\$ 720,693	\$ 0	\$ 720,693	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 97,021	\$ 0	\$ 97,021	(Sch 3)
170	.20-.39	Fringe Benefits	6800	21,845	0	21,845	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	541	0	541	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 119,407	\$ 0	\$ 119,407	
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		\$ 3,606,892	\$ 0	\$ 3,606,892	
200		Total		\$ 12,762,009	\$ 0	\$ 12,762,009	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		Provider NPI		Adjustments
WILLOW CREEK HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1003861089		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 REPORTED STATISTICS</u>											
1	10.7	065	1,2,3	7	065	N/A	Dietary (Square Feet)	5,452	(100)	5,352	
	10.7	175	1	7	175	N/A	Total - Square Feet	51,241	(100)	51,141	
	10.7	175	2	7	175	N/A	Total - Square Feet	51,071	(100)	50,971	
	10.7	175	3	7	175	N/A	Total - Square Feet	50,924	(100)	50,824	
							To adjust square footage statistics to agree with the audited figures for the fiscal period ended December 31, 2010 in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period		Provider NPI		Adjustments
WILLOW CREEK HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1003861089		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>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>											
2	4.1	5	2	1	15	N/A	Medi-Cal 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 April 30, 2013 Report Date: May 6, 2013 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	34,424	(202)	34,222	
3	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days for proper audit report presentation. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	202	202	