

**REPORT
ON THE
RATE SETTING AUDIT**

**WOLF CREEK CARE CENTER
GRASS VALLEY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1225336423**

**FISCAL PERIOD
JUNE 7, 2011 THROUGH DECEMBER 31, 2011**

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

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



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



EDMUND G. BROWN JR.
GOVERNOR

June 28, 2013

Ellen Subia
Director of Accounting and Reimbursement
Plum Healthcare Group, LLC
100 E San Marcos Boulevard, Suite 200
San Marcos, CA 92069

WOLF CREEK CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1225336423
FISCAL PERIOD JUNE 7, 2011 THROUGH DECEMBER 31, 2011

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

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments that include a summary of the total due the State in the amount of \$14,719, which resulted from Medi-Cal overpayments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

Ellen Subia
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If you disagree with the decision of the Department, you may appeal by writing to:

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—San Diego at (619) 688-3200.

Original Signed by

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
WOLF CREEK CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1225336423

OSHPD Facility No.:
206292214

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	\$ 971,459	\$ 109.93
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 288,088	\$ 32.60
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 211,219	\$ 23.90
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 81,146	\$ 9.18
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 10,306	\$ 1.17
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 5,751	\$ 0.65
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 23,803	\$ 2.69
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 104,339	\$ 11.81
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 562,116	\$ 63.61
11	Cost of Routine Service/Audited Total Costs	\$ 2,272,343.00	\$ 2,258,227	\$ 255.54
12	Total Patient Days (Adj)	8,837	8,837	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 257.14	\$ 255.54	
14	Overpayments (Adj 3)	\$ 0	\$ 14,719	
15	Medi-Cal Days (Adj 2)	6,939	6,839	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
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:
WOLF CREEK CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1225336423

OSHPD Facility No.:
206292214

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	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
WOLF CREEK CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1225336423

OSHPD Facility No.:
206292214

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs		Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 25,746	\$ 25,746		
160	Activities	20,432		\$ 20,432	
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	97,813	0	0	97,813
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	50,814	0	0	50,814
083	Speech Pathology	7,730	0	0	7,730
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	925,281	25,746	20,432	971,459 *
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	\$ 1,127,816	\$ 25,746	\$ 20,432	\$ 1,127,816

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WOLF CREEK CARE CENTER

NPI:
1225336423

OSHPD Facility Number:
206292214

Fiscal Period:
JUNE 7, 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	\$ 29,782	\$ 29,782										
010	Housekeeping	54,285	381	\$ 54,666									
060	Laundry and Linen	23,649	1,737	3,230	\$ 28,617								
065	Dietary	126,285	4,687	8,716	0	\$ 139,688							
155	Social Services	N/A	1,262	2,347	0	0	\$ 3,609						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	2,561	4,761	0	0	0	0		\$ 7,322	\$ 7,322		
166	Medical Records	26,762	199	370	0	0	0	0		27,331		\$ 27,331	
170	Inservice Education - Nursing	35,323	0	0	0	0	0	0	\$ 35,323				
ANCILLARY SERVICES													
075	Patient Supplies		517	960	0	0	0	0	0	1,477	55	206	\$ 1,738
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		249	462	0	0	0	0	0	711	411	1,534	2,656
081	Respiratory Therapy		0	0	0	0	0	0	0	0	32	119	151
082	Occupational Therapy		0	0	0	0	0	0	0	0	212	791	1,002
083	Speech Pathology		0	0	0	0	0	0	0	0	34	126	159
085	Pharmacy		0	0	0	0	0	0	0	0	309	1,154	1,464
090	Laboratory		0	0	0	0	0	0	0	0	5	20	25
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	6	22	28
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		17,938	33,352	28,617	139,688	3,609	0	35,323	258,527	6,246	23,315	288,088 *
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		251	467	0	0	0	0	0	719	12	44	774
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 296,086	\$ 29,782	\$ 54,666	\$ 28,617	\$ 139,688	\$ 3,609	\$ -	\$ 35,323	\$ 261,434	\$ 7,322	\$ 27,331	\$ 296,086

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WOLF CREEK CARE CENTER

NPI:
1225336423

OSHPD Facility Number:
206292214

Fiscal Period:
JUNE 7, 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	\$ 59,335	\$ 59,335										
010	Housekeeping	5,041	759	\$ 5,800									
060	Laundry and Linen	3,470	3,461	343	\$ 7,274								
065	Dietary	74,409	9,339	925	0	\$ 84,673							
155	Social Services	2,348	2,515	249	0	0	\$ 5,112						
160	Activities	1,203	0	0	0	0	0	\$ 1,203					
165	Administration	N/A	5,101	505	0	0	0	0		\$ 5,607	\$ 5,607		
166	Medical Records	2,188	396	39	0	0	0	0		2,623		\$ 2,623	
170	Inservice Education - Nursing	238	0	0	0	0	0	0	\$ 238				
ANCILLARY SERVICES													
075	Patient Supplies	9,086	1,029	102	0	0	0	0	0	10,217	42	20	\$ 10,279
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	495	49	0	0	0	0	0	544	315	147	1,006
081	Respiratory Therapy	7,772	0	0	0	0	0	0	0	7,772	24	11	7,808
082	Occupational Therapy	663	0	0	0	0	0	0	0	663	162	76	901
083	Speech Pathology	455	0	0	0	0	0	0	0	455	26	12	493
085	Pharmacy	75,154	0	0	0	0	0	0	0	75,154	237	111	75,502
090	Laboratory	1,296	0	0	0	0	0	0	0	1,296	4	2	1,302
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	1,443	0	0	0	0	0	0	0	1,443	5	2	1,450
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	66,422	35,737	3,539	7,274	84,673	5,112	1,203	238	204,198	4,783	2,238	211,219 *
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	744	501	50	0	0	0	0	0	1,294	9	4	1,307
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 311,267	\$ 59,335	\$ 5,800	\$ 7,274	\$ 84,673	\$ 5,112	\$ 1,203	\$ 238	\$ 303,037	\$ 5,607	\$ 2,623	\$ 311,267

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WOLF CREEK CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1225336423

OSHPD Facility Number:
206292214

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)	\$ 85,270	89%							
	Property Tax (line 40)	10,830	11%	\$ 96,100						
005	Plant Operations and Maintenance			3,957	\$ 3,957					
010	Housekeeping			1,179	51	\$ 1,230				
060	Laundry and Linen			5,375	231	73	\$ 5,679			
065	Dietary			14,503	623	196	0	\$ 15,321		
155	Social Services			3,906	168	53	0	0	\$ 4,126	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			7,922	340	107	0	0	0	0
166	Medical Records			615	26	8	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,598	69	22	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			769	33	10	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			55,498	2,383	750	5,679	15,321	4,126	0
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			778	33	11	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 96,100	100%	\$ 96,100	\$ 3,957	\$ 1,230	\$ 5,679	\$ 15,321	\$ 4,126	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WOLF CREEK CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1225336423

OSHPD Facility Number:
206292214

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 89% Of Total	Property Tax 11% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 85,270	89%							
	Property Tax (line 40)	10,830	11%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 8,369	\$ 8,369				
166	Medical Records				650		\$ 650			
170	Inservice Education - Nursing			\$ -						
ANCILLARY SERVICES										
075	Patient Supplies			0	1,688	63	5	\$ 1,756	\$ 1,558	\$ 198
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	813	470	36	1,319	1,170	149
081	Respiratory Therapy			0	0	37	3	39	35	4
082	Occupational Therapy			0	0	242	19	261	232	29
083	Speech Pathology			0	0	38	3	41	37	5
085	Pharmacy			0	0	353	27	381	338	43
090	Laboratory			0	0	6	0	7	6	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	7	1	7	6	1
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	83,758	7,140	555	91,452	81,146	10,306*
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	822	13	1	836	742	94
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 96,100	100%	\$ -	\$ 87,080	\$ 8,369	\$ 650	\$ 96,100	\$ 85,270	\$ 10,830

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WOLF CREEK CARE CENTER

NPI:
1225336423

OSHPD Facility Number:
206292214

Fiscal Period:
JUNE 7, 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. 81% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 15% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 6,545												
055	Interest - Other	117,357												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	535,023												
	Total Costs Allocable as Administration	658,925	81%											
167	CDPH Licensing Fees	6,742	1%											
168	Professional Liability Insurance	27,902	3%											
169	Quality Assurance Fees	122,308	15%											
174	Caregiver Training	0	0%											
	Total	815,877	100%						\$ 815,877					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,477	\$ 10,217	\$ 1,688	\$ 13,382	6,136	\$ 4,956	\$ 51	\$ 210	\$ 920	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			97,813	711	544	813	99,881	45,797	36,987	378	1,566	6,865	0
081	Respiratory Therapy			0	0	7,772	0	7,772	3,564	2,878	29	122	534	0
082	Occupational Therapy			50,814	0	663	0	51,477	23,603	19,063	195	807	3,538	0
083	Speech Pathology			7,730	0	455	0	8,185	3,753	3,031	31	128	563	0
085	Pharmacy			0	0	75,154	0	75,154	34,460	27,831	285	1,178	5,166	0
090	Laboratory			0	0	1,296	0	1,296	594	480	5	20	89	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1,443	0	1,443	662	534	5	23	99	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			971,459	258,527	204,198	83,758	1,517,943	696,008	562,116	5,751	23,803	104,339	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	719	1,294	822	2,835	1,300	1,050	11	44	195	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 815,877		\$ 1,127,816	\$ 261,434	\$ 303,037	\$ 87,080	\$ 1,779,367	\$ 815,877					
	Total Administrative Costs							\$ 815,877		\$ 658,925	\$ 6,742	\$ 27,902	\$ 122,308	\$ -
	Unit Cost Multiplier							0.45852086						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 34,652	\$ 8,230	\$ 9,020	\$ 51,902							
	TOTAL FACILITY COSTS							\$ 2,647,146						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
WOLF CREEK CARE CENTER

NPI:
1225336423

OSHPD Facility Number:
206292214

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	463									
010	Housekeeping	138	138								
060	Laundry and Linen	629	629	629							
065	Dietary	1,697	1,697	1,697	0						
155	Social Services	457	457	457	0	0					
160	Activities	0	0	0	0	0					
165	Administration	927	927	927	0	0					
166	Medical Records	72	72	72	0	0					
170	Inservice Education - Nursing	0	0	0	0	0					
	ANCILLARY SERVICES										
075	Patient Supplies	187	187	187	0	0	0	0	0	13,382	13,382
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	90	90	90	0	0	0	0	0	99,881	99,881
081	Respiratory Therapy	0	0	0	0	0	0	0	0	7,772	7,772
082	Occupational Therapy	0	0	0	0	0	0	0	0	51,477	51,477
083	Speech Pathology	0	0	0	0	0	0	0	0	8,185	8,185
085	Pharmacy	0	0	0	0	0	0	0	0	75,154	75,154
090	Laboratory	0	0	0	0	0	0	0	0	1,296	1,296
095	Home Health Services	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	1,443	1,443
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,494	6,494	6,494	53,022	26,511	991,703	991,703	991,703	1,517,943	1,517,943
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	91	91	91	0	0	0	0	0	2,835	2,835
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0
	TOTAL STATISTICS	11,245	10,782	10,644	53,022	26,511	991,703	991,703	991,703	1,779,367	1,779,367
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 25,746 0.025961402	\$ 20,432 0.020602943			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 29,782 2.76219625	\$ 54,666 5.13586838	\$ 28,617 0.53971715	\$ 139,688 5.26905872	\$ 3,609 0.00363961	\$ - 0.00000000	\$ 35,323 0.03561853	\$ 7,322 0.00411467	\$ 27,331 0.01535976
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 59,335 5.50315340	\$ 5,800 0.54494881	\$ 7,274 0.13719317	\$ 84,673 3.19386781	\$ 5,112 0.00515475	\$ 1,203 0.00121307	\$ 238 0.00023999	\$ 5,607 0.00315089	\$ 2,623 0.00147438
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 96,100 8.54602045	\$ 3,957 0.36698270	\$ 1,230 0.11555754	\$ 5,679 0.10710582	\$ 15,321 0.57792869	\$ 4,126 0.00416057	\$ - 0.00000000	\$ - 0.00000000	\$ 8,369 0.00470363	\$ 650 0.00036533

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WOLF CREEK CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1225336423

OSHPD Facility Number:
206292214

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	\$ 23,379	\$ 0	\$ 23,379	(Sch 3)
005	.20-.39	Fringe Benefits	6200	6,403	0	6,403	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	59,335	0	59,335	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 89,117	\$ 0	\$ 89,117	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 40,776	\$ 0	\$ 40,776	(Sch 3)
010	.20-.39	Fringe Benefits	6300	13,509	0	13,509	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	5,041	0	5,041	(Sch 4)
010		Housekeeping - Total	6300	\$ 59,326	\$ 0	\$ 59,326	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 57,347	\$ 0	\$ 57,347	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	9,227	0	9,227	(Sch 5)
025		Depreciation: Equipment	7140	15,573	0	15,573	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	3,123	0	3,123	(Sch 5)
040		Property Taxes	7300	10,830	0	10,830	(Sch 5)
045		Property Insurance	7400	6,545	0	6,545	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 117,357	\$ 0	\$ 117,357	(Sch 6)
057		Subtotal 005 - 055		\$ 368,445	\$ 0	\$ 368,445	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 18,099	\$ 0	\$ 18,099	(Sch 3)
060	.20-.39	Fringe Benefits	6400	5,550	0	5,550	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	3,470	0	3,470	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 27,119	\$ 0	\$ 27,119	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 95,995	\$ 0	\$ 95,995	(Sch 3)
065	.20-.39	Fringe Benefits	6500	30,290	0	30,290	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	74,409	0	74,409	(Sch 4)
065		Dietary - Total	6500	\$ 200,694	\$ 0	\$ 200,694	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	9,086	0	9,086	(Sch 4)
075		Patient Supplies - Total	8100	\$ 9,086	\$ 0	\$ 9,086	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WOLF CREEK CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1225336423

OSHPD Facility Number:
206292214

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	\$ 44,610	\$ 0	\$ 44,610	(Sch 2)
080	.20-.39	Fringe Benefits	8200	10,768	0	10,768	(Sch 2)
080	.79	Agency Staff	8200	42,435	0	42,435	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 97,813	\$ 0	\$ 97,813	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	7,772	0	7,772	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 7,772	\$ 0	\$ 7,772	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 39,482	\$ 0	\$ 39,482	(Sch 2)
082	.20-.39	Fringe Benefits	8250	11,332	0	11,332	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	663	0	663	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 51,477	\$ 0	\$ 51,477	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 4,888	\$ 0	\$ 4,888	(Sch 2)
083	.20-.39	Fringe Benefits	8280	2,842	0	2,842	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	455	0	455	(Sch 4)
083		Speech Pathology - Total	8280	\$ 8,185	\$ 0	\$ 8,185	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	75,154	0	75,154	(Sch 4)
085		Pharmacy - Total	8300	\$ 75,154	\$ 0	\$ 75,154	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	1,296	0	1,296	(Sch 4)
090		Laboratory - Total	8400	\$ 1,296	\$ 0	\$ 1,296	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	1,443	0	1,443	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 1,443	\$ 0	\$ 1,443	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WOLF CREEK CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1225336423

OSHPD Facility Number:
206292214

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 252,226	\$ 0	\$ 252,226	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 742,785	\$ 0	\$ 742,785	(Sch 2)
105	.20-.39	Fringe Benefits	6110	182,496	0	182,496	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	66,422	0	66,422	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 991,703	\$ 0	\$ 991,703	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WOLF CREEK CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1225336423

OSHPD Facility Number:
206292214

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
						(Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0
						(Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0
						(Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	744	0	744
140		Beauty and Barber - Total	8900	\$ 744	\$ 0	\$ 744
						(Sch 4)
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
146		Subtotal 105 - 145		\$ 992,447	\$ 0	\$ 992,447
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 19,777	\$ 0	\$ 19,777
155	.20-.39	Fringe Benefits	6600	5,969	0	5,969
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	2,348	0	2,348
155		Social Services - Total	6600	\$ 28,094	\$ 0	\$ 28,094
						(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WOLF CREEK CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1225336423

OSHPD Facility Number:
206292214

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	\$ 15,533	\$ 0	\$ 15,533	(Sch 2)
160	.20-.39	Fringe Benefits	6700	4,899	0	4,899	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,203	0	1,203	(Sch 4)
160		Activities - Total	6700	\$ 21,635	\$ 0	\$ 21,635	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 138,978	\$ 0	\$ 138,978	(Sch 6)
165	.20-.39	Fringe Benefits	6900	37,762	0	37,762	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	358,283	0	358,283	(Sch 6)
165		Administration - Total	6900	\$ 535,023	\$ 0	\$ 535,023	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 20,919	\$ 0	\$ 20,919	(Sch 3)
166	.20-.39	Fringe Benefits	6900	5,843	0	5,843	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,188	0	2,188	(Sch 4)
166		Medical Records - Total	6900	\$ 28,950	\$ 0	\$ 28,950	
167		CDPH Licensing Fees	6900	\$ 6,742	\$ 0	\$ 6,742	(Sch 6)
168		Professional Liability Insurance	6900	\$ 27,902	\$ 0	\$ 27,902	(Sch 6)
169		Quality Assurance Fees	6900	\$ 122,308	\$ 0	\$ 122,308	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 27,135	\$ 0	\$ 27,135	(Sch 3)
170	.20-.39	Fringe Benefits	6800	8,188	0	8,188	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	238	0	238	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 35,561	\$ 0	\$ 35,561	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 806,215	\$ 0	\$ 806,215	
200		Total		\$ 2,647,146	\$ 0	\$ 2,647,146	

210	0.24	Total Facility Group Health Insurance (Adj 1)*	6900			\$ 85,961	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		NPI		Adjustments
WOLF CREEK CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011		1225336423		3
Report References							Explanation of Audit Adjustments				As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>MEMORANDUM ADJUSTMENT</u>											
1	N/A			8	210		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$85,961	\$85,961	

Provider Name							Fiscal Period	NPI	Adjustments	
WOLF CREEK CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011	1225336423	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 PATIENT DAYS</u>										
2	4.1	5	2	1	15	Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: June 7, 2011 through December 31, 2011 Payment Period: January 7, 2011 through April 15, 2013 Reports Dated: May 10, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	6,939	(100)	6,839	

Provider Name							Fiscal Period			NPI		Adjustments
WOLF CREEK CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011			1225336423		3
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
3	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1	\$0	\$14,719	\$14,719		