

**REPORT  
ON THE  
RATE SETTING AUDIT**

**CREEKSIDE CARE AND REHABILITATION CENTER  
STOCKTON, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1487601704**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2012**

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

**Section Chief: Louise Wong  
Audit Supervisor: Jesse Duran  
Auditor: Li Jing Yu**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

January 14, 2014

Sara Farmer  
Western Director of Reimbursement  
Genesis HealthCare  
101 Sun Avenue NE  
Albuquerque, NM 87109

CREEKSIDE CARE AND REHABILITATION CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1487601704  
FISCAL PERIOD ENDED DECEMBER 31, 2012

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$59,377, 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.

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.

Sara Farmer  
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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:

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

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

**United States Postal Service (USPS)**

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

**Courier (UPS, FedEx, etc.)**

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

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

If you have questions regarding this report, you may call the Audits Section—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

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

## Provider Name:

CREEKSIDE CARE AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1487601704

## OSHPD Facility No.:

206394007

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,412,190	\$ 101.10
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 713,760	\$ 29.91
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 468,997	\$ 19.66
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 230,818	\$ 9.67
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 30,148	\$ 1.26
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,422	\$ 0.73
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 83,344	\$ 3.49
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 262,414	\$ 11.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 583,809	\$ 24.47
11	Cost of Routine Service/Audited Total Costs	\$ 4,782,859	\$ 4,802,901	\$ 201.30
12	Total Patient Days (Adj )	23,860	23,860	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 200.46	\$ 201.30	
14	Overpayments (Adjs 3, 4)	\$ 0	\$ (59,377)	
15	Medi-Cal Days (Adj 2)	12,930	12,842	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	\$ 0	
21	Medi-Cal Days (Adj )	0	0	
<b>MENTALLY DISORDERED CARE</b>				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj )	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj )	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj )	\$ 0	\$ 0	
30	Medi-Cal Days (Adj )	0	0	
<b>SUBACUTE CARE</b>				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

## Provider Name:

CREEKSIDE CARE AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1487601704

## OSHPD Facility No.:

206394007

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

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

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

**Fiscal Period:**  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

**NPI:**  
1487601704

**OSHPD Facility No.:**  
206394007

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 52,104	\$ 52,104		
160	Activities	66,286		\$ 66,286	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	376,576	0	0	376,576
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	378,835	0	0	378,835
083	Speech Pathology	74,959	0	0	74,959
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	18,613	0	0	18,613
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	2,293,800	52,104	66,286	2,412,190 *
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 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 3,261,173</b>	<b>\$ 52,104</b>	<b>\$ 66,286</b>	<b>\$ 3,261,173</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
CREEKSIDE CARE AND REHABILITATION CENTER

NPI:  
1487601704

OSHPD Facility Number:  
206394007

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 57,673	\$ 57,673										
010	Housekeeping	121,861	151	\$ 122,012									
060	Laundry and Linen	88,760	1,229	2,607	\$ 92,596								
065	Dietary	334,546	9,386	19,910	0	\$ 363,842							
155	Social Services	N/A	815	1,728	0	0	\$ 2,543						
160	Activities	N/A	0	0	0	0	0	\$ 0					
165	Administration	N/A	2,342	4,968	0	0	0	0		\$ 7,310	\$ 7,310		
166	Medical Records	67,814	1,004	2,130	0	0	0	0		70,949		\$ 70,949	
170	Inservice Education - Nursing	80,625	0	0	0	0	0	0	\$ 80,625				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		899	1,907	0	0	0	0	0	2,806	31	301	\$ 3,137
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	5	45	49
080	Physical Therapy		2,202	4,670	0	0	0	0	0	6,872	588	5,705	13,164
081	Respiratory Therapy		49	104	0	0	0	0	0	153	1	8	162
082	Occupational Therapy		1,426	3,024	0	0	0	0	0	4,450	571	5,540	10,561
083	Speech Pathology		439	931	0	0	0	0	0	1,370	115	1,120	2,605
085	Pharmacy		0	0	0	0	0	0	0	0	399	3,875	4,274
090	Laboratory		0	0	0	0	0	0	0	0	35	338	373
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	116	1,128	1,245
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		37,187	78,878	92,596	363,842	2,543	0	80,625	655,671	5,426	52,663	713,760 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		544	1,154	0	0	0	0	0	1,699	23	226	1,948
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 751,279</b>	<b>\$ 57,673</b>	<b>\$ 122,012</b>	<b>\$ 92,596</b>	<b>\$ 363,842</b>	<b>\$ 2,543</b>	<b>\$ 0</b>	<b>\$ 80,625</b>	<b>\$ 673,020</b>	<b>\$ 7,310</b>	<b>\$ 70,949</b>	<b>\$ 751,279</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
CREEKSIDE CARE AND REHABILITATION CENTER

NPI:  
1487601704

OSHPD Facility Number:  
206394007

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 193,775	\$ 193,775										
010	Housekeeping	15,463	507	\$ 15,970									
060	Laundry and Linen	11,553	4,129	341	\$ 16,024								
065	Dietary	130,771	31,537	2,606	0	\$ 164,914							
155	Social Services	0	2,737	226	0	0	\$ 2,963						
160	Activities	3,478	0	0	0	0	0	\$ 3,478					
165	Administration	N/A	7,869	650	0	0	0	0		\$ 8,520	\$ 8,520		
166	Medical Records	650	3,374	279	0	0	0	0		4,303		\$ 4,303	
170	Inservice Education - Nursing	272	0	0	0	0	0	0	\$ 272				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	10,896	3,020	250	0	0	0	0	0	14,166	36	18	\$ 14,220
077	Specialized Support Surfaces	3,215	0	0	0	0	0	0	0	3,215	5	3	3,223
080	Physical Therapy	6,289	7,398	611	0	0	0	0	0	14,298	685	346	15,329
081	Respiratory Therapy	0	165	14	0	0	0	0	0	179	1	0	180
082	Occupational Therapy	1,436	4,790	396	0	0	0	0	0	6,622	665	336	7,623
083	Speech Pathology	116	1,475	122	0	0	0	0	0	1,713	134	68	1,915
085	Pharmacy	277,788	0	0	0	0	0	0	0	277,788	465	235	278,488
090	Laboratory	24,267	0	0	0	0	0	0	0	24,267	41	21	24,328
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	62,285	0	0	0	0	0	0	0	62,285	135	68	62,489
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	136,560	124,944	10,325	16,024	164,914	2,963	3,478	272	459,479	6,324	3,194	468,997 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	9,722	1,829	151	0	0	0	0	0	11,702	27	14	11,743
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 888,536</b>	<b>\$ 193,775</b>	<b>\$ 15,970</b>	<b>\$ 16,024</b>	<b>\$ 164,914</b>	<b>\$ 2,963</b>	<b>\$ 3,478</b>	<b>\$ 272</b>	<b>\$ 875,713</b>	<b>\$ 8,520</b>	<b>\$ 4,303</b>	<b>\$ 888,536</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
CREEKSIDE CARE AND REHABILITATION CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1487601704

OSHPD Facility Number:  
206394007

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 259,822	88%							
	Property Tax (line 40)	33,936	12%	\$ 293,758						
005	Plant Operations and Maintenance			9,836	\$ 9,836					
010	Housekeeping			743	26	\$ 769				
060	Laundry and Linen			6,050	210	16	\$ 6,276			
065	Dietary			46,208	1,601	125	0	\$ 47,935		
155	Social Services			4,011	139	11	0	0	\$ 4,160	
160	Activities			0	0	0	0	0	0	\$ 0
165	Administration			11,530	399	31	0	0	0	0
166	Medical Records			4,944	171	13	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			4,425	153	12	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			10,839	376	29	0	0	0	0
081	Respiratory Therapy			242	8	1	0	0	0	0
082	Occupational Therapy			7,019	243	19	0	0	0	0
083	Speech Pathology			2,161	75	6	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			183,069	6,342	497	6,276	47,935	4,160	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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,679	93	7	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 293,758</b>	<b>100%</b>	<b>\$ 293,758</b>	<b>\$ 9,836</b>	<b>\$ 769</b>	<b>\$ 6,276</b>	<b>\$ 47,935</b>	<b>\$ 4,160</b>	<b>\$ 0</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
CREEKSIDE CARE AND REHABILITATION CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1487601704

OSHPD Facility Number:  
206394007

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 88% Of Total	Property Tax 12% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 259,822	88%							
	Property Tax (line 40)	33,936	12%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 11,961	\$ 11,961				
166	Medical Records				5,129		\$ 5,129			
170	Inservice Education - Nursing			\$ 0						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	4,591	51	22	\$ 4,663	\$ 4,125	\$ 539
077	Specialized Support Surfaces			0	0	8	3	11	10	1
080	Physical Therapy			0	11,244	962	412	12,618	11,160	1,458
081	Respiratory Therapy			0	251	1	1	253	224	29
082	Occupational Therapy			0	7,281	934	400	8,615	7,620	995
083	Speech Pathology			0	2,242	189	81	2,511	2,221	290
085	Pharmacy			0	0	653	280	933	825	108
090	Laboratory			0	0	57	24	82	72	9
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	190	82	272	240	31
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			0	248,280	8,878	3,807	260,966	230,818	30,148 *
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 *
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,780	38	16	2,834	2,507	327
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 293,758	100%	\$ 0	\$ 276,668	\$ 11,961	\$ 5,129	\$ 293,758	\$ 259,822	\$ 33,936

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
CREEKSIDE CARE AND REHABILITATION CENTER

NPI:  
1487601704

OSHPD Facility Number:  
206394007

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 62% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 21,900												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	764,616												
	Total Costs Allocable as Administration	786,516	62%											
167	CDPH Licensing Fees	23,471	2%											
168	Professional Liability Insurance	112,282	9%											
169	Quality Assurance Fees	353,528	28%											
174	Caregiver Training	0	0%											
	Total	1,275,797	100%						\$ 1,275,797					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 0	\$ 2,806	\$ 14,166	\$ 4,591	\$ 21,562	5,408	\$ 3,334	\$ 99	\$ 476	\$ 1,499	\$ 0
077	Specialized Support Surfaces			0	0	3,215	0	3,215	806	497	15	71	223	0
080	Physical Therapy			376,576	6,872	14,298	11,244	408,990	102,581	63,240	1,887	9,028	28,426	0
081	Respiratory Therapy			0	153	179	251	583	146	90	3	13	41	0
082	Occupational Therapy			378,835	4,450	6,622	7,281	397,187	99,621	61,415	1,833	8,768	27,605	0
083	Speech Pathology			74,959	1,370	1,713	2,242	80,283	20,136	12,414	370	1,772	5,580	0
085	Pharmacy			0	0	277,788	0	277,788	69,674	42,953	1,282	6,132	19,307	0
090	Laboratory			0	0	24,267	0	24,267	6,087	3,752	112	536	1,687	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			18,613	0	62,285	0	80,898	20,291	12,509	373	1,786	5,623	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			2,412,190	655,671	459,479	248,280	3,775,620	946,988	583,809	17,422	83,344	262,414	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*
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,699	11,702	2,780	16,180	4,058	2,502	75	357	1,125	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,275,797		\$ 3,261,173	\$ 673,020	\$ 875,713	\$ 276,668	\$ 5,086,574	\$ 1,275,797					
	Total Administrative Costs							\$ 1,275,797		\$ 786,516	\$ 23,471	\$ 112,282	\$ 353,528	\$ 0
	Unit Cost Multiplier							0.25081654						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 78,259	\$ 12,823	\$ 17,090	\$ 108,172							
	<b>TOTAL FACILITY COSTS</b>							\$ 6,470,543						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
CREEKSIDE CARE AND REHABILITATION CENTER

NPI:  
1487601704

OSHPD Facility Number:  
206394007

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	569									
010	Housekeeping	43	43								
060	Laundry and Linen	350	350	350							
065	Dietary	2,673	2,673	2,673							
155	Social Services	232	232	232							
160	Activities										
165	Administration	667	667	667							
166	Medical Records	286	286	286							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	256	256	256						21,562	21,562
077	Specialized Support Surfaces									3,215	3,215
080	Physical Therapy	627	627	627						408,990	408,990
081	Respiratory Therapy	14	14	14						583	583
082	Occupational Therapy	406	406	406						397,187	397,187
083	Speech Pathology	125	125	125						80,283	80,283
085	Pharmacy									277,788	277,788
090	Laboratory									24,267	24,267
095	Home Health Services									0	0
100	Other Ancillary Services									80,898	80,898
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	10,590	10,590	10,590	237,884	71,580	2,430,360	2,430,360	2,430,360	3,775,620	3,775,620
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	155	155	155						16,180	16,180
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	16,993	16,424	16,381	237,884	71,580	2,430,360	2,430,360	2,430,360	5,086,574	5,086,574
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 52,104 0.021438799	\$ 66,286 0.027274149			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 57,673 3.51150755	\$ 122,012 7.44838501	\$ 92,596 0.38924838	\$ 363,842 5.08300912	\$ 2,543 0.00104622	\$ - 0.00000000	\$ 80,625 0.03317410	\$ 7,310 0.00143717	\$ 70,949 0.01394820
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 193,775 11.79828300	\$ 15,970 0.97492987	\$ 16,024 0.06735898	\$ 164,914 2.30390889	\$ 2,963 0.00121932	\$ 3,478 0.00143106	\$ 272 0.00011192	\$ 8,520 0.00167495	\$ 4,303 0.00084598
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 293,758 17.28700053	\$ 9,836 0.59889816	\$ 769 0.04695035	\$ 6,276 0.02638470	\$ 47,935 0.66966339	\$ 4,160 0.00171185	\$ - 0.00000000	\$ - 0.00000000	\$ 11,961 0.00235153	\$ 5,129 0.00100830

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

CREEKSIDE CARE AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1487601704

## OSHPD Facility Number:

206394007

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	\$ 43,619	\$ 0	\$ 43,619	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,054	0	14,054	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	193,775	0	193,775	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 251,448	\$ 0	\$ 251,448	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 94,720	\$ 0	\$ 94,720	(Sch 3)
010	.20-.39	Fringe Benefits	6300	27,141	0	27,141	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	15,463	0	15,463	(Sch 4)
010		Housekeeping - Total	6300	\$ 137,324	\$ 0	\$ 137,324	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 1,267	\$ 0	\$ 1,267	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	72,498	0	72,498	(Sch 5)
025		Depreciation: Equipment	7140	36,154	0	36,154	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	149,903	0	149,903	(Sch 5)
040		Property Taxes	7300	33,936	0	33,936	(Sch 5)
045		Property Insurance	7400	21,900	0	21,900	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	0	0	0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 704,430	\$ 0	\$ 704,430	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 68,199	\$ 0	\$ 68,199	(Sch 3)
060	.20-.39	Fringe Benefits	6400	20,561	0	20,561	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,553	0	11,553	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 100,313	\$ 0	\$ 100,313	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 255,880	\$ 0	\$ 255,880	(Sch 3)
065	.20-.39	Fringe Benefits	6500	78,666	0	78,666	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	130,771	0	130,771	(Sch 4)
065		Dietary - Total	6500	\$ 465,317	\$ 0	\$ 465,317	
070		Provision for Bad Debts	7700	\$ 0	\$ 0	\$ 0	
		<b>Ancillary Services</b>					
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	10,896	0	10,896	(Sch 4)
075		Patient Supplies - Total	8100	\$ 10,896	\$ 0	\$ 10,896	
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	3,215	0	3,215	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 3,215	\$ 0	\$ 3,215	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

CREEKSIDE CARE AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1487601704

## OSHPD Facility Number:

206394007

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	376,576	0	376,576	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	6,289	0	6,289	(Sch 4)
080		Physical Therapy - Total	8200	\$ 382,865	\$ 0	\$ 382,865	
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	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	378,835	0	378,835	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	1,436	0	1,436	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 380,271	\$ 0	\$ 380,271	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	74,959	0	74,959	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	116	0	116	(Sch 4)
083		Speech Pathology - Total	8280	\$ 75,075	\$ 0	\$ 75,075	
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	277,788	0	277,788	(Sch 4)
085		Pharmacy - Total	8300	\$ 277,788	\$ 0	\$ 277,788	
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	24,267	0	24,267	(Sch 4)
090		Laboratory - Total	8400	\$ 24,267	\$ 0	\$ 24,267	
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	\$ 14,785	\$ 0	\$ 14,785	(Sch 2)
100	.20-.39	Fringe Benefits	8900	3,828	0	3,828	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	62,285	0	62,285	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 80,898	\$ 0	\$ 80,898	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

CREEKSIDE CARE AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1487601704

## OSHPD Facility Number:

206394007

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,235,275	\$ 0	\$ 1,235,275	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,764,091	\$ 0	\$ 1,764,091	(Sch 2)
105	.20-.39	Fringe Benefits	6110	529,709	0	529,709	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	136,560	0	136,560	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,430,360	\$ 0	\$ 2,430,360	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

CREEKSIDE CARE AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1487601704

## OSHPD Facility Number:

206394007

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)
		<b>Other Nonreimbursable</b>					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	9,722	0	9,722	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 9,722	\$ 0	\$ 9,722	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		<b>Subtotal 105 - 145</b>		\$ 2,440,082	\$ 0	\$ 2,440,082	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 39,641	\$ 0	\$ 39,641	(Sch 2)
155	.20-.39	Fringe Benefits	6600	12,463	0	12,463	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0	(Sch 4)
155		Social Services - Total	6600	\$ 52,104	\$ 0	\$ 52,104	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

CREEKSIDE CARE AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1487601704

## OSHPD Facility Number:

206394007

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	\$ 50,846	\$ 0	\$ 50,846	(Sch 2)
160	.20-.39	Fringe Benefits	6700	15,440	0	15,440	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,478	0	3,478	(Sch 4)
160		Activities - Total	6700	\$ 69,764	\$ 0	\$ 69,764	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 231,633	\$ 0	\$ 231,633	(Sch 6)
165	.20-.39	Fringe Benefits	6900	72,409	0	72,409	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	460,574	0	460,574	(Sch 6)
165		Administration - Total	6900	\$ 764,616	\$ 0	\$ 764,616	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 51,664	\$ 0	\$ 51,664	(Sch 3)
166	.20-.39	Fringe Benefits	6900	16,150	0	16,150	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	650	0	650	(Sch 4)
166		Medical Records - Total	6900	\$ 68,464	\$ 0	\$ 68,464	
167		CDPH Licensing Fees	6900	\$ 23,471	\$ 0	\$ 23,471	(Sch 6)
168		Professional Liability Insurance	6900	\$ 112,282	\$ 0	\$ 112,282	(Sch 6)
169		Quality Assurance Fees	6900	\$ 353,528	\$ 0	\$ 353,528	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 60,911	\$ 0	\$ 60,911	(Sch 3)
170	.20-.39	Fringe Benefits	6800	19,714	0	19,714	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	272	0	272	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 80,897	\$ 0	\$ 80,897	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,525,126	\$ 0	\$ 1,525,126	
200		<b>Total</b>		\$ 6,470,543	\$ 0	\$ 6,470,543	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 205,188	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
CREEKSIDE CARE AND REHABILITATION CENTER

NPI:  
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OSHPD Facility Number:  
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Fiscal Period:  
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Line No.	Sub No.		TOTAL ADJ (Page 1)	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							

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Line No.	Sub No.		TOTAL ADJ (Page 1)	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							

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Line No.	Sub No.		TOTAL ADJ (Page 1)	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	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
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	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	0							
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	0							
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							

Provider Name:  
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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ						
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	\$0	0	0	0	0	0	0	0
			(To Sch 8)							

Provider Name							Fiscal Period	NPI	Adjustments	
CREEKSIDE CARE AND REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1487601704	4	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>MEMORANDUM ADJUSTMENT</u>										
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$205,188	\$205,188

Provider Name							Fiscal Period		NPI		Adjustments
CREEKSIDE CARE AND REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1487601704		4
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>											
2	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through August 15, 2013 Reported Date: September 11, 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	12,930	(88)	12,842	

Provider Name							Fiscal Period	NPI		Adjustments
CREEKSIDE CARE AND REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1487601704		4
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>										
3	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2409 CCR, Title 22, Sections 50761, 50786, and 51458.1	\$0	\$12,352	\$12,352 *
4	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2409 CCR, Title 22, Sections 50761, 50786, and 51458.1	* \$12,352	\$47,025	\$59,377

\*Balance carried forward from prior/to subsequent adjustments