APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

CREEKSIDE HEALTH CARE CENTER
SAN PABLO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1811969355

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Robert G. Kvick
Audit Supervisor: Blanca Dacanay
Auditor: Deborah Manduca

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

June 3, 2013

Trish Kelly
VP of Reimbursement
Fundamental Administrative Services, LLC
920 Ridgebrook Road
Sparks, MD 21152
In the Matter of:

CREEKSIDE HEALTH CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1811969355
FISCAL PERIOD ENDED DECEMBER 31, 2010
APPEAL NUMBER NF13-1210-078A-CM

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated February 27, 2013, the following revisions are made to the Medi-Cal audit report dated June 7, 2012.

SUMMARY OF REVISIONS

	COST	COST PER DAY
Audited Cost and Cost Per Day	$ 5,898,110	$ 221.52
Revision	101,761	3.82
Revised Cost and Cost Per Day	$ 5,999,871	$ 225.34

Enclosed are the revised schedules detailing the results of the recomputation. If you have any questions in regard to this revision, please contact Deborah Manduca of my staff at (916) 650-6985.

Original Signed by

Robert G. Kvick, Chief
Audits Section—Sacramento
Financial Audits Branch

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CREEKSIDE HEALTH CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1811969355

OSHPD Facility No.:
206070932

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 3,048,522	$ 3,048,522	$ 114.49
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 827,363	$ 915,555	$ 34.39
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ 523,585	$ 529,341	$ 19.88
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 484,872	$ 124,637	$ 4.68
5	Property Taxes (Sch. 5, Ln. 105)	$ 43,616	$ 414,406	$ 15.56
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ 17,217	$ 17,321	$ 0.65
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ 82,342	$ 82,838	$ 3.11
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 239,174	$ 240,613	$ 9.04
10	Cost of Administration (Sch. 6, Ln. 105)	$ 631,419	$ 626,638	$ 23.53
11	Cost of Routine Service/Revised Total Costs	$ 5,898,110.42	$ 5,999,870.91	$ 225.34
12	Total Patient Days (Rev)	26,626	26,626	
13	Cost Per Patient Day (Cost Divided by Days)	$ 221.52	$ 225.34	
14	Overpayments (Rev)	$ 2,909	$ 2,909	
15	Medi-Cal Days (Rev)	14,900	14,900	
16	Medi-Cal Managed Care Days (Rev)	0	0	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days (Rev)		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Rev)	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days (Rev)		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Rev)	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days (Rev)		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Rev)	$	$ 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 REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CREEKSIDE HEALTH CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1811969355

OSHPD Facility No.:
206070932

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED 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. 42 + Ln. 43)	$ 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 (Rev)		0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Rev)	$	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
54	Total Patient Days (Rev)		0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Rev)	$	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
58	Total Patient Days (Rev)		0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Rev)	$	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
CREEKSIDE HEALTH CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1811969355

OSHPD Facility No.:
206070932

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 51,200	$ 51,200			
160	Activities	106,525		$ 106,525		
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	461,478	0	0	461,478	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	444,487	0	0	444,487	
083	Speech Pathology	82,683	0	0	82,683	
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	2,890,798	51,200	106,525	3,048,522	*
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	$ 4,037,170	$ 51,200	$ 106,525	$ 4,037,170	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: CREEKSIDE HEALTH CARE CENTER
Provider NPI: 1811969355
OSHPD Facility Number: 206070932
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 63,413	$ 63,413											
010	Housekeeping	292,209	917	$ 293,126										
060	Laundry and Linen	118,748	2,063	9,675	$ 130,485									
065	Dietary	344,929	7,574	35,523	0	$ 388,026								
155	Social Services	N/A	1,037	4,862	0	0	$ 5,898							
160	Activities	N/A	1,037	4,862	0	0	0	$ 5,898						
165	Administration	N/A	3,912	18,348	0	0	0	0		$ 22,260	$ 22,260			
166	Medical Records	52,450	333	1,564	0	0	0	0		54,347		$ 54,347		
170	Inservice Education - Nursing	87,846	0	0	0	0	0	0	$ 87,846					
	ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	38	92	$ 130	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		870	4,080	0	0	0	0	0	4,950	1,666	4,067	10,683	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		870	4,080	0	0	0	0	0	4,950	1,584	3,867	10,401	
083	Speech Pathology		870	4,080	0	0	0	0	0	4,950	362	884	6,196	
085	Pharmacy		0	0	0	0	0	0	0	0	1,234	3,012	4,246	
090	Laboratory		0	0	0	0	0	0	0	0	84	205	289	
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	299	731	1,030	
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		42,109	197,502	130,485	388,026	5,898	5,898	87,846	857,765	16,792	40,998	915,555	*
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		880	4,129	0	0	0	0	0	5,009	60	148	5,217	
145	Other Nonreimbursable		943	4,422	0	0	0	0	0	5,365	141	343	5,849	
	TOTAL	$ 959,595	$ 63,413	$ 293,126	$ 130,485	$ 388,026	$ 5,898	$ 5,898	$ 87,846	$ 882,988	$ 22,260	$ 54,347	$ 959,595	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: CREEKSIDE HEALTH CARE CENTER
Provider NPI: 1811969355
OSHPD Facility Number: 206070932
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 162,026	$ 162,026											
010	Housekeeping	16,510	2,342	$ 18,852										
060	Laundry and Linen	16,861	5,270	622	$ 22,754									
065	Dietary	198,326	19,352	2,285	0	$ 219,962								
155	Social Services	2,297	2,649	313	0	0	$ 5,258							
160	Activities	9,471	2,649	313	0	0	0	$ 12,432						
165	Administration	N/A	9,995	1,180	0	0	0	0		$ 11,175	$ 11,175			
166	Medical Records	3,007	852	101	0	0	0	0		3,959		$ 3,959		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies	11,068	0	0	0	0	0	0	0	11,068	19	7	$ 11,094	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	12,256	2,223	262	0	0	0	0	0	14,741	836	296	15,874	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	5,127	2,223	262	0	0	0	0	0	7,612	795	282	8,689	
083	Speech Pathology	8,039	2,223	262	0	0	0	0	0	10,524	182	64	10,770	
085	Pharmacy	362,396	0	0	0	0	0	0	0	362,396	619	219	363,235	
090	Laboratory	24,628	0	0	0	0	0	0	0	24,628	42	15	24,685	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	87,929	0	0	0	0	0	0	0	87,929	150	53	88,133	
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	137,224	107,591	12,702	22,754	219,962	5,258	12,432	0	517,924	8,430	2,987	529,341	*
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	1,922	2,249	266	0	0	0	0	0	4,437	30	11	4,478	
145	Other Nonreimbursable	24,329	2,409	284	0	0	0	0	0	27,022	71	25	27,118	
	TOTAL	$ 1,083,416	$ 162,026	$ 18,852	$ 22,754	$ 219,962	$ 5,258	$ 12,432	$ -	$ 1,068,281	$ 11,175	$ 3,959	$ 1,083,416	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CREEKSIDE HEALTH CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1811969355

OSHPD Facility Number:
206070932

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
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 136,605	23%							
	Property Tax (line 40)	454,200	77%	$ 590,805						
005	Plant Operations and Maintenance			13,607	$ 13,607					
010	Housekeeping			8,345	197	$ 8,541				
060	Laundry and Linen			18,775	443	282	$ 19,500			
065	Dietary			68,938	1,625	1,035	0	$ 71,598		
155	Social Services			9,435	222	142	0	0	$ 9,799	
160	Activities			9,435	222	142	0	0	0	$ 9,799
165	Administration			35,607	839	535	0	0	0	0
166	Medical Records			3,034	72	46	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			7,918	187	119	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			7,918	187	119	0	0	0	0
083	Speech Pathology			7,918	187	119	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			383,281	9,036	5,755	19,500	71,598	9,799	9,799
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			8,013	189	120	0	0	0	0
145	Other Nonreimbursable			8,582	202	129	0	0	0	0
	TOTAL	$ 590,805	100%	$ 590,805	$ 13,607	$ 8,541	$ 19,500	$ 71,598	$ 9,799	$ 9,799

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CREEKSIDE HEALTH CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1811969355

OSHPD Facility Number:
206070932

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 23% Of Total	Property Tax 77% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 136,605	23%								
	Property Tax (line 40)	454,200	77%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 36,981	$ 36,981					
166	Medical Records				3,151		$ 3,151				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	0	63	5	$ 68	$ 16	$ 52	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	8,223	2,768	236	11,227	2,596	8,631	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	8,223	2,631	224	11,079	2,562	8,517	
083	Speech Pathology			0	8,223	602	51	8,876	2,052	6,824	
085	Pharmacy			0	0	2,049	175	2,224	514	1,710	
090	Laboratory			0	0	139	12	151	35	116	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	497	42	540	125	415	
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	508,768	27,898	2,377	539,043	124,637	414,406	*
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	8,322	100	9	8,431	1,949	6,482	
145	Other Nonreimbursable			0	8,913	234	20	9,166	2,119	7,047	
	TOTAL	$ 590,805	100%	$ -	$ 550,673	$ 36,981	$ 3,151	$ 590,805	$ 136,605	$ 454,200	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: CREEKSIDE HEALTH CARE CENTER
Provider NPI: 1811969355
OSHPD Facility Number: 206070932
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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. 65% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 47,820												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	782,846												
	Total Costs Allocable as Administration	830,666	65%											
167	DPH Licensing Fees	22,960	2%											
168	Professional Liability Insurance	109,809	9%											
169	Quality Assurance Fees	318,955	25%											
174	Caregiver Training	0	0%											
	Total	1,282,390	100%						$ 1,282,390					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ -	$ 11,068	$ -	$ 11,068	2,171	$ 1,406	$ 39	$ 186	$ 540	$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			461,478	4,950	14,741	8,223	489,392	95,975	62,168	1,718	8,218	23,871	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			444,487	4,950	7,612	8,223	465,272	91,245	59,104	1,634	7,813	22,694	0
083	Speech Pathology			82,683	4,950	10,524	8,223	106,380	20,862	13,514	374	1,786	5,189	0
085	Pharmacy			0	0	362,396	0	362,396	71,070	46,035	1,272	6,086	17,676	0
090	Laboratory			0	0	24,628	0	24,628	4,830	3,129	86	414	1,201	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	87,929	0	87,929	17,244	11,170	309	1,477	4,289	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			3,048,522	857,765	517,924	508,768	4,932,979	967,410	626,638	17,321	82,838	240,613	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	5,009	4,437	8,322	17,768	3,484	2,257	62	298	867	0
145	Other Nonreimbursable			0	5,365	27,022	8,913	41,300	8,099	5,246	145	694	2,014	0
	SUBTOTAL	$ 1,282,390		$ 4,037,170	$ 882,988	$ 1,068,281	$ 550,673	$ 6,539,113	$ 1,282,390					
	Total Administrative Costs							$ 1,282,390		$ 830,666	$ 22,960	$ 109,809	$ 318,955	$ -
	Unit Cost Multiplier							0.19611064						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 76,606	$ 15,135	$ 40,132	$ 131,873						
	TOTAL FACILITY COSTS							$ 7,953,375						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: CREEKSIDE HEALTH CARE CENTER
Provider NPI: 1811969355
OSHPD Facility Number: 206070932
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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)
		(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	287									
010	Housekeeping	176	176								
060	Laundry and Linen	396	396	396							
065	Dietary	1,454	1,454	1,454							
155	Social Services	199	199	199							
160	Activities	199	199	199							
165	Administration	751	751	751							
166	Medical Records	64	64	64							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									11,068	11,068
077	Specialized Support Surfaces									0	0
080	Physical Therapy	167	167	167						489,392	489,392
081	Respiratory Therapy									0	0
082	Occupational Therapy	167	167	167						465,272	465,272
083	Speech Pathology	167	167	167						106,380	106,380
085	Pharmacy									362,396	362,396
090	Laboratory									24,628	24,628
095	Home Health Services									0	0
100	Other Ancillary Services									87,929	87,929
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,084	8,084	8,084	262,990	78,897	3,028,022	3,028,022	3,028,022	4,932,979	4,932,979
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	169	169	169						17,768	17,768
145	Other Nonreimbursable	181	181	181						41,300	41,300
	TOTAL STATISTICS	12,461	12,174	11,998	262,990	78,897	3,028,022	3,028,022	3,028,022	6,539,113	6,539,113
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 51,200	$ 106,525			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.016908596	0.035179599			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 63,413	$ 293,126	$ 130,485	$ 388,026	$ 5,898	$ 5,898	$ 87,846	$ 22,260	$ 54,347
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		5.20888779	24.43121889	0.49616138	4.91813016	0.00194793	0.00194793	0.02901102	0.00340409	0.00831100
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 162,026	$ 18,852	$ 22,754	$ 219,962	$ 5,258	$ 12,432	$ -	$ 11,175	$ 3,959
	UNIT COST MULTIPLIER (INDIRECT OTHER)		13.30918351	1.57129657	0.08651915	2.78796682	0.00173652	0.00410572	0.00000000	0.00170898	0.00060549
	TOTAL CAPITAL COSTS - SCH. 5	$ 590,805	$ 13,607	$ 8,541	$ 19,500	$ 71,598	$ 9,799	$ 9,799	$ -	$ 36,981	$ 3,151
	UNIT COST MULTIPLIER (CAPITAL COSTS)	47.41232646	1.11773761	0.71189292	0.07414660	0.90748451	0.00323616	0.00323616	0.00000000	0.00565531	0.00048194

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
CREEKSIDE HEALTH CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1811969355

OSHPD Facility Number:
206070932

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 46,398	$ 0	$ 46,398	(Sch 3)
005	.20-.39	Fringe Benefits	6200	17,015	0	17,015	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	162,026	0	162,026	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 225,439	$ 0	$ 225,439	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 192,853	$ 0	$ 192,853	(Sch 3)
010	.20-.39	Fringe Benefits	6300	99,356	0	99,356	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	16,510	0	16,510	(Sch 4)
010		Housekeeping - Total	6300	$ 308,719	$ 0	$ 308,719	
015		Depreciation: Buildings and Improvements	7110 - 7120	$	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	56,773	0	56,773	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	20,638	0	20,638	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	454,200	0	454,200	(Sch 5)
045		Property Insurance	7400	47,820	0	47,820	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	59,194	0	59,194	(Sch 5)
055		Interest - Other	7600	$ 0	$ 0	$ 0	(Sch 6)
				0			
057		**Subtotal 005 - 055**		$ 1,172,783	$ 0	$ 1,172,783	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 76,399	$ 0	$ 76,399	(Sch 3)
060	.20-.39	Fringe Benefits	6400	42,349	0	42,349	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	16,861	0	16,861	(Sch 4)
060		Laundry and Linen - Total	6400	$ 135,609	$ 0	$ 135,609	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 228,159	$ 0	$ 228,159	(Sch 3)
065	.20-.39	Fringe Benefits	6500	116,770	0	116,770	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	198,326	0	198,326	(Sch 4)
065		Dietary - Total	6500	$ 543,255	$ 0	$ 543,255	
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	11,068	0	11,068	(Sch 4)
075		Patient Supplies - Total	8100	$ 11,068	$ 0	$ 11,068	
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 REVISED PROGRAM EXPENSES

Provider Name:
CREEKSIDE HEALTH CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1811969355

OSHPD Facility Number:
206070932

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 261,776	$ 0	$ 261,776	(Sch 2)
080	.20-.39	Fringe Benefits	8200	97,727	0	97,727	(Sch 2)
080	.79	Agency Staff	8200	101,975	0	101,975	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	12,256	0	12,256	(Sch 4)
080		Physical Therapy - Total	8200	$ 473,734	$ 0	$ 473,734	
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	$ 164,801	$ 0	$ 164,801	(Sch 2)
082	.20-.39	Fringe Benefits	8250	37,446	0	37,446	(Sch 2)
082	.79	Agency Staff	8250	242,240	0	242,240	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	5,127	0	5,127	(Sch 4)
082		Occupational Therapy - Total	8250	$ 449,614	$ 0	$ 449,614	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 37,273	$ 0	$ 37,273	(Sch 2)
083	.20-.39	Fringe Benefits	8280	10,732	0	10,732	(Sch 2)
083	.79	Agency Staff	8280	34,678	0	34,678	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	8,039	0	8,039	(Sch 4)
083		Speech Pathology - Total	8280	$ 90,722	$ 0	$ 90,722	
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	368,084	(5,688)	362,396	(Sch 4)
085		Pharmacy - Total	8300	$ 368,084	$ (5,688)	$ 362,396	
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	24,628	0	24,628	(Sch 4)
090		Laboratory - Total	8400	$ 24,628	$ 0	$ 24,628	
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	87,929	0	87,929	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 87,929	$ 0	$ 87,929	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
CREEKSIDE HEALTH CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1811969355

OSHPD Facility Number:
206070932

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
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		$ 1,505,779	$ (5,688)	$ 1,500,091	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 2,082,252	$ 0	$ 2,082,252	(Sch 2)
105	.20-.39	Fringe Benefits	6110	808,546	0	808,546	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	131,536	5,688	137,224	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 3,022,334	$ 5,688	$ 3,028,022	
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 REVISED PROGRAM EXPENSES

Provider Name:
CREEKSIDE HEALTH CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
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OSHPD Facility Number:
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Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
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	(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	1,922	0	1,922	(Sch 4)
140		Beauty and Barber - Total	8900	$ 1,922	$ 0	$ 1,922	
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	24,329	0	24,329	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 24,329	$ 0	$ 24,329	
146		**Subtotal 105 - 145**		$ 3,048,585	$ 5,688	$ 3,054,273	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 37,794	$ 0	$ 37,794	(Sch 2)
155	.20-.39	Fringe Benefits	6600	13,406	0	13,406	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,297	0	2,297	(Sch 4)
155		Social Services - Total	6600	$ 53,497	$ 0	$ 53,497	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
CREEKSIDE HEALTH CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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OSHPD Facility Number:
206070932

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 74,062	$ 0	$ 74,062	(Sch 2)
160	.20-.39	Fringe Benefits	6700	32,463	0	32,463	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,471	0	9,471	(Sch 4)
160		Activities - Total	6700	$ 115,996	$ 0	$ 115,996	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 375,179	$ 0	$ 375,179	(Sch 6)
165	.20-.39	Fringe Benefits	6900	120,631	0	120,631	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	287,036	0	287,036	(Sch 6)
165		Administration - Total	6900	$ 782,846	$ 0	$ 782,846	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 38,827	$ 0	$ 38,827	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,623	0	13,623	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,007	0	3,007	(Sch 4)
166		Medical Records - Total	6900	$ 55,457	$ 0	$ 55,457	
167		CDPH Licensing Fees	6900	$ 22,960	$ 0	$ 22,960	(Sch 6)
168		Professional Liability Insurance	6900	$ 109,809	$ 0	$ 109,809	(Sch 6)
169		Quality Assurance Fees	6900	$ 318,955	$ 0	$ 318,955	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 0	$ 66,269	$ 66,269	(Sch 3)
170	.20-.39	Fringe Benefits	6800	0	21,577	21,577	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 0	$ 87,846	$ 87,846	
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		$ 1,459,518	$ 87,846	$ 1,547,364	
200		**Total**		**$ 7,865,529**	**$ 87,846**	**$ 7,953,375**	

Provider Name: CREEKSIDE HEALTH CARE CENTER

Provider NPI: 1811969355

OSHPD Facility Number: 206070932

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
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								

Provider Name: CREEKSIDE HEALTH CARE CENTER

Provider NPI: 1811969355

OSHPD Facility Number: 206070932

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
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	(5,688)		(5,688)						
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	5,688		5,688						
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								

Provider Name: CREEKSIDE HEALTH CARE CENTER

Provider NPI: 1811969355

OSHPD Facility Number: 206070932

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
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	66,269	66,269							
170	2	Inservice Education - Nursing - Fringe Benefits	21,577	21,577							
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: CREEKSIDE HEALTH CARE CENTER

Provider NPI: 1811969355

OSHPD Facility Number: 206070932

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$87,846 (To Sch 8)	87,846	0	0	0	0	0	0	0

Provider Name	Fiscal Period	Provider NPI	Revisions
CREEKSIDE HEALTH CARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1811969355	2

Report References										
	Cost Report			Revised Report						
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Revisions	As Audited	Increase (Decrease)	As Revised
1	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	$0	$66,269	$66,269
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	0	21,577	21,577
							APPEAL FINDINGS - ISSUE 1 & 2			
2	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	$368,084	($5,688)	$362,396
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	131,536	5,688	137,224
							APPEAL FINDINGS - ISSUE 3			