REPORT
ON THE
RATE SETTING AUDIT

WILLOWS CARE CENTER
WILLOWS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1588611297

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Louise Wong
Audit Supervisor: Matthew Moy
Auditor: Larry Vu

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

April 23, 2012

Michael Ekness
Director of Reimbursement
Reimbursement Department
Sun Healthcare Group, Inc.
101 Sun Avenue NE
Albuquerque, NM 87109

WILLOWS CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1588611297
FISCAL PERIOD ENDED DECEMBER 31, 2010

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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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 $16,700, 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.

850 Marina Bay Parkway, Building P, 2nd Floor, MS 2104, Richmond, CA 94804-6403
Telephone: (510) 620-3100 FAX: (510) 620-3111
Internet Address: www.dhcs.ca.gov

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 Medi-Cal Benefits, Waiver Analysis and Rates Division.
Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

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

John Melton, 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

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
WILLOWS CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 21, 2010

Provider NPI:
1588611297

OSHPD Facility No.:
206112227

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY	
	SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ N/A	$ 1,965,335	$ 86.50	
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 457,279	$ 20.13	
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 462,625	$ 20.36	
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 119,969	$ 5.28	
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 23,872	$ 1.05	
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 12,885	$ 0.57	
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 44,256	$ 1.95	
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00	
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 190,983	$ 8.41	
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 421,595	$ 18.56	
11	Cost of Routine Service/Audited Total Costs	$ 3,680,989	$ 3,698,800	$ 162.80	
12	Total Patient Days (Adj)	22,720	22,720		
13	Cost Per Patient Day (Cost Divided by Days)	$ 162.02	$ 162.80		
14	Overpayments (Adj)	$	$ 0		
15	Medi-Cal Days (Adj 3)	21,650	21,322		
16	Medi-Cal Managed Care Days (Adj)		0		
	INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0		
18	Total Patient Days (Adj)		0		
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00		
20	Overpayments (Adj)	$	$ 0		
	MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0		
22	Total Patient Days (Adj)		0		
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00		
24	Overpayments (Adj)	$	$ 0		
	DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0		
26	Total Patient Days (Adj)		0		
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00		
28	Overpayments (Adj)	$	$ 0		
	SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	$ N/A	$ 1,098,910	$ 322.07	*
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ N/A	$ 65,228	$ 19.12	*
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ N/A	$ 201,480	$ 59.05	*
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ N/A	$ 22,398	$ 6.56	*
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ N/A	$ 4,457	$ 1.31	*
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ N/A	$ 5,923	$ 1.74	*
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ N/A	$ 20,345	$ 5.96	*
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ N/A	$ 87,795	$ 25.73	*
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	$ 193,808	$ 56.80	*
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 1,707,781	$ 1,700,344	$ 498.34	*
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	3,412	3,412		
41	Cost Per Patient Day (Cost Divided by Days)	$ 500.52	$ 498.34		
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	$ 0	$ (16,700)		

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
WILLOWS CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 21, 2010

Provider NPI:
1588611297

OSHPD Facility No.:
206112227

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

* (From Subacute Care Schedule 1)

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
WILLOWS CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 21, 2010

Provider NPI:
1588611297

OSHPD Facility No.:
206112227

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	$ 41,954	$ 41,954			
160	Activities	81,647		$ 81,647		
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	218,647	0	0	218,647	***
081	Respiratory Therapy	89,147	0	0	89,147	***
082	Occupational Therapy	55,250	0	0	55,250	***
083	Speech Pathology	40,050	0	0	40,050	***
085	Pharmacy	0	0	0	0	***
090	Laboratory	0	0	0	0	***
095	Home Health Services	0	0	0	0	***
100	Other Ancillary Services	15,525	0	0	15,525	***
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	1,882,004	28,285	55,046	1,965,335	*
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	927,594	13,669	26,601	967,864	**
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	$ 3,351,818	$ 41,954	$ 81,647	$ 3,351,818	

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: WILLOWS CARE CENTER
Provider NPI: 1588611297
OSHPD Facility Number: 206112227
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 21, 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	$ 46,552	$ 46,552											
010	Housekeeping	108,197	33	$ 108,230										
060	Laundry and Linen	70,641	1,796	4,179	$ 76,617									
065	Dietary	211,783	7,337	17,070	0	$ 236,189								
155	Social Services	N/A	1,323	3,079	0	0	$ 4,402							
160	Activities	N/A	155	361	0	0	0	$ 516						
165	Administration	N/A	2,621	6,097	0	0	0	0		$ 8,717	$ 8,717			
166	Medical Records	37,924	680	1,582	0	0	0	0		40,186		$ 40,186		
170	Inservice Education - Nursing	59,604	0	0	0	0	0	0	$ 59,604					
	ANCILLARY SERVICES													
075	Patient Supplies		1,046	2,434	0	0	0	0	0	3,480	169	780	$ 4,429	***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	11	49	59	***
080	Physical Therapy		1,005	2,339	0	0	0	0	0	3,344	471	2,170	5,986	***
081	Respiratory Therapy		163	378	0	0	0	0	0	541	163	749	1,453	***
082	Occupational Therapy		462	1,075	0	0	0	0	0	1,537	114	524	2,175	***
083	Speech Pathology		340	791	0	0	0	0	0	1,131	104	478	1,712	***
085	Pharmacy		155	361	0	0	0	0	0	516	197	908	1,622	***
090	Laboratory		0	0	0	0	0	0	0	0	18	82	100	***
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	534	649	***
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		25,329	58,931	66,613	233,003	2,968	348	40,185	427,376	5,330	24,572	457,279	*
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		3,807	8,857	10,004	3,186	1,434	168	19,419	46,876	2,012	9,276	58,163	**
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		266	619	0	0	0	0	0	885	13	60	959	
145	Other Nonreimbursable		33	77	0	0	0	0	0	111	1	3	114	
	TOTAL	$ 534,701	$ 46,552	$ 108,230	$ 76,617	$ 236,189	$ 4,402	$ 516	$ 59,604	$ 485,797	$ 8,717	$ 40,186	$ 534,701	

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: WILLOWS CARE CENTER
Provider NPI: 1588611297
OSHPD Facility Number: 206112227
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 21, 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	$ 171,617	$ 171,617											
010	Housekeeping	8,534	123	$ 8,657										
060	Laundry and Linen	9,228	6,622	334	$ 16,184									
065	Dietary	124,048	27,047	1,365	0	$ 152,461								
155	Social Services	2,611	4,878	246	0	0	$ 7,735							
160	Activities	1,928	572	29	0	0	0	$ 2,529						
165	Administration	N/A	9,661	488	0	0	0	0		$ 10,148	$ 10,148			
166	Medical Records	1,220	2,507	127	0	0	0	0		3,854		$ 3,854		
170	Inservice Education - Nursing	1,915	0	0	0	0	0	0	$ 1,915					
	ANCILLARY SERVICES													
075	Patient Supplies	83,157	3,856	195	0	0	0	0	0	87,208	197	75	$ 87,480	***
077	Specialized Support Surfaces	5,916	0	0	0	0	0	0	0	5,916	12	5	5,933	***
080	Physical Therapy	33,690	3,706	187	0	0	0	0	0	37,583	548	208	38,340	***
081	Respiratory Therapy	0	600	30	0	0	0	0	0	630	189	72	891	***
082	Occupational Therapy	3,268	1,703	86	0	0	0	0	0	5,057	132	50	5,240	***
083	Speech Pathology	14,152	1,254	63	0	0	0	0	0	15,469	121	46	15,635	***
085	Pharmacy	108,528	572	29	0	0	0	0	0	109,129	229	87	109,446	***
090	Laboratory	10,003	0	0	0	0	0	0	0	10,003	21	8	10,032	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	***
100	Other Ancillary Services	49,261	0	0	0	0	0	0	0	49,261	135	51	49,447	***
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	183,286	93,378	4,713	14,071	150,404	5,215	1,705	1,291	454,064	6,205	2,356	462,625	*
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	70,455	14,035	708	2,113	2,057	2,520	824	624	93,336	2,342	890	96,568	**
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	4,383	981	50	0	0	0	0	0	5,414	15	6	5,435	
145	Other Nonreimbursable	0	123	6	0	0	0	0	0	129	1	0	130	
	TOTAL	$ 887,200	$ 171,617	$ 8,657	$ 16,184	$ 152,461	$ 7,735	$ 2,529	$ 1,915	$ 873,198	$ 10,148	$ 3,854	$ 887,200	

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WILLOWS CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 21, 2010

Provider NPI:
1588611297

OSHPD Facility Number:
206112227

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)	$ 150,250	83%							
	Property Tax (line 40)	29,898	17%	$ 180,148						
005	Plant Operations and Maintenance			812	$ 812					
010	Housekeeping			128	1	$ 129				
060	Laundry and Linen			6,920	31	5	$ 6,956			
065	Dietary			28,264	128	20	0	$ 28,412		
155	Social Services			5,097	23	4	0	0	$ 5,124	
160	Activities			598	3	0	0	0	0	$ 601
165	Administration			10,095	46	7	0	0	0	0
166	Medical Records			2,620	12	2	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			4,030	18	3	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,873	18	3	0	0	0	0
081	Respiratory Therapy			627	3	0	0	0	0	0
082	Occupational Therapy			1,780	8	1	0	0	0	0
083	Speech Pathology			1,310	6	1	0	0	0	0
085	Pharmacy			598	3	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			97,578	442	70	6,048	28,029	3,455	405
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			14,666	66	11	908	383	1,669	196
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,025	5	1	0	0	0	0
145	Other Nonreimbursable			128	1	0	0	0	0	0
	TOTAL	$ 180,148	100%	$ 180,148	$ 812	$ 129	$ 6,956	$ 28,412	$ 5,124	$ 601

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WILLOWS CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 21, 2010

Provider NPI:
1588611297

OSHPD Facility Number:
206112227

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 83% Of Total	Property Tax 17% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 150,250	83%								
	Property Tax (line 40)	29,898	17%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 10,148	$ 10,148					
166	Medical Records				2,634		$ 2,634				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	4,051	197	51	$ 4,299	$ 3,585	$ 713	***
077	Specialized Support Surfaces			0	0	12	3	16	13	3	***
080	Physical Therapy			0	3,893	548	142	4,584	3,823	761	***
081	Respiratory Therapy			0	630	189	49	868	724	144	***
082	Occupational Therapy			0	1,789	132	34	1,956	1,631	325	***
083	Speech Pathology			0	1,317	121	31	1,469	1,225	244	***
085	Pharmacy			0	601	229	60	890	742	148	***
090	Laboratory			0	0	21	5	26	22	4	***
095	Home Health Services			0	0	0	0	0	0	0	***
100	Other Ancillary Services			0	0	135	35	170	142	28	***
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	136,026	6,205	1,610	143,842	119,969	23,872	*
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	17,900	2,342	608	20,850	17,390	3,460	**
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	1,031	15	4	1,050	876	174	
145	Other Nonreimbursable			0	129	1	0	130	108	22	
	TOTAL	$ 180,148	100%	$ -	$ 167,366	$ 10,148	$ 2,634	$ 180,148	$ 150,250	$ 29,898	

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: WILLOWS CARE CENTER
Provider NPI: 1588611297
OSHPD Facility Number: 206112227
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 21, 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. 63% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 5,069													
055	Interest - Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	684,423													
	Total Costs Allocable as Administration	689,492	63%												
167	DPH Licensing Fees	21,072	2%												
168	Professional Liability Insurance	72,378	7%												
169	Quality Assurance Fees	312,340	29%												
174	Caregiver Training	0	0%												
	Total	1,095,282	100%						$ 1,095,282						
	ANCILLARY SERVICES														
075	Patient Supplies			$ -	$ 3,480	$ 87,208	$ 4,051	$ 94,738	21,271	$ 13,390	$ 409	$ 1,406	$ 6,066	$ -	***
077	Specialized Support Surfaces			0	0	5,916	0	5,916	1,328	836	26	88	379	0	***
080	Physical Therapy			218,647	3,344	37,583	3,893	263,468	59,156	37,239	1,138	3,909	16,869	0	***
081	Respiratory Therapy			89,147	541	630	630	90,948	20,420	12,855	393	1,349	5,823	0	***
082	Occupational Therapy			55,250	1,537	5,057	1,789	63,633	14,287	8,994	275	944	4,074	0	***
083	Speech Pathology			40,050	1,131	15,469	1,317	57,967	13,015	8,193	250	860	3,712	0	***
085	Pharmacy			0	516	109,129	601	110,247	24,753	15,583	476	1,636	7,059	0	***
090	Laboratory			0	0	10,003	0	10,003	2,246	1,414	43	148	640	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	***
100	Other Ancillary Services			15,525	0	49,261	0	64,786	14,546	9,157	280	961	4,148	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			1,965,335	427,376	454,064	136,026	2,982,802	669,719	421,595	12,885	44,256	190,983	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			967,864	46,876	93,336	17,900	1,125,975	252,812	159,148	4,864	16,706	72,094	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	885	5,414	1,031	7,329	1,646	1,036	32	109	469	0	
145	Other Nonreimbursable			0	111	129	129	368	83	52	2	5	24	0	
	SUBTOTAL	$ 1,095,282		$ 3,351,818	$ 485,797	$ 873,198	$ 167,366	$ 4,878,179	$ 1,095,282						
	Total Administrative Costs							$ 1,095,282		$ 689,492	$ 21,072	$ 72,378	$ 312,340	$ -	
	Unit Cost Multiplier							0.22452680							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 48,904	$ 14,002	$ 12,782	$ 75,688							
	TOTAL FACILITY COSTS							$ 6,049,149							

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name: WILLOWS CARE CENTER
Provider NPI: 1588611297
OSHPD Facility Number: 206112227
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 21, 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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	57									
010	Housekeeping	9	9								
060	Laundry and Linen	486	486	486							
065	Dietary	1,985	1,985	1,985							
155	Social Services	358	358	358							
160	Activities	42	42	42							
165	Administration	709	709	709							
166	Medical Records	184	184	184							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	283	283	283						94,738	94,738
077	Specialized Support Surfaces									5,916	5,916
080	Physical Therapy	272	272	272						263,468	263,468
081	Respiratory Therapy	44	44	44						90,948	90,948
082	Occupational Therapy	125	125	125						63,633	63,633
083	Speech Pathology	92	92	92						57,967	57,967
085	Pharmacy	42	42	42						110,247	110,247
090	Laboratory									10,003	10,003
095	Home Health Services									0	0
100	Other Ancillary Services									64,786	64,786
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,853	6,853	6,853	226,518	68,160	2,065,290	2,065,290	2,065,290	2,982,802	2,982,802
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	1,030	1,030	1,030	34,018	932	998,049	998,049	998,049	1,125,975	1,125,975
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	72	72	72						7,329	7,329
145	Other Nonreimbursable	9	9	9						368	368
	TOTAL STATISTICS	12,652	12,595	12,586	260,536	69,092	3,063,339	3,063,339	3,063,339	4,878,179	4,878,179
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 41,954	$ 81,647			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.013695513	0.026652943			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 46,552	$ 108,230	$ 76,617	$ 236,189	$ 4,402	$ 516	$ 59,604	$ 8,717	$ 40,186
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.69606987	8.59925827	0.29407272	3.41847430	0.00143691	0.00016858	0.01945720	0.00178702	0.00823798
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 171,617	$ 8,657	$ 16,184	$ 152,461	$ 7,735	$ 2,529	$ 1,915	$ 10,148	$ 3,854
	UNIT COST MULTIPLIER (INDIRECT OTHER)		13.62580389	0.68779853	0.06211967	2.20663030	0.00252511	0.00082563	0.00062514	0.00208036	0.00078999
	TOTAL CAPITAL COSTS - SCH. 5	$ 180,148	$ 812	$ 129	$ 6,956	$ 28,412	$ 5,124	$ 601	$ -	$ 10,148	$ 2,634
	UNIT COST MULTIPLIER (CAPITAL COSTS)	14.23869744	0.06443873	0.01022789	0.02669994	0.41122022	0.00167275	0.00019624	0.00000000	0.00208032	0.00053989

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WILLOWS CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 21, 2010

Provider NPI:
1588611297

OSHPD Facility Number:
206112227

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	$ 34,980	$ 0	$ 34,980	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,572	0	11,572	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	171,617	0	171,617	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 218,169	$ 0	$ 218,169	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 1,126	$ 0	$ 1,126	(Sch 3)
010	.20-.39	Fringe Benefits	6300	338	0	338	(Sch 3)
010	.79	Agency Staff	6300	104,657	2,076	106,733	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	10,610	(2,076)	8,534	(Sch 4)
010		Housekeeping - Total	6300	$ 116,731	$ 0	$ 116,731	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 70,240	$ 0	$ 70,240	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	502	0	502	(Sch 5)
025		Depreciation: Equipment	7140	22,022	0	22,022	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	57,486	0	57,486	(Sch 5)
040		Property Taxes	7300	29,898	0	29,898	(Sch 5)
045		Property Insurance	7400	5,069	0	5,069	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	$ 0	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 520,117	$ 0	$ 520,117	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 0	$ 0	$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	70,641	0	70,641	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	9,228	0	9,228	(Sch 4)
060		Laundry and Linen - Total	6400	$ 79,869	$ 0	$ 79,869	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 160,349	$ 0	$ 160,349	(Sch 3)
065	.20-.39	Fringe Benefits	6500	51,434	0	51,434	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	124,048	0	124,048	(Sch 4)
065		Dietary - Total	6500	$ 335,831	$ 0	$ 335,831	
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	83,157	0	83,157	(Sch 4)
075		Patient Supplies - Total	8100	$ 83,157	$ 0	$ 83,157	
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	5,916	0	5,916	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 5,916	$ 0	$ 5,916	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WILLOWS CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 21, 2010

Provider NPI:
1588611297

OSHPD Facility Number:
206112227

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	$ 627	$ 0	$ 627	(Sch 2)
080	.20-.39	Fringe Benefits	8200	188	0	188	(Sch 2)
080	.79	Agency Staff	8200	217,832	0	217,832	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	33,690	0	33,690	(Sch 4)
080		Physical Therapy - Total	8200	$ 252,337	$ 0	$ 252,337	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 66,516	$ 0	$ 66,516	(Sch 2)
081	.20-.39	Fringe Benefits	8220	22,631	0	22,631	(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	$ 89,147	$ 0	$ 89,147	
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	55,250	0	55,250	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	3,268	0	3,268	(Sch 4)
082		Occupational Therapy - Total	8250	$ 58,518	$ 0	$ 58,518	
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	40,050	0	40,050	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	14,152	0	14,152	(Sch 4)
083		Speech Pathology - Total	8280	$ 54,202	$ 0	$ 54,202	
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	108,528	0	108,528	(Sch 4)
085		Pharmacy - Total	8300	$ 108,528	$ 0	$ 108,528	
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	10,003	0	10,003	(Sch 4)
090		Laboratory - Total	8400	$ 10,003	$ 0	$ 10,003	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 11,943	$ 0	$ 11,943	(Sch 2)
100	.20-.39	Fringe Benefits	8900	3,582	0	3,582	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	49,261	0	49,261	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 64,786	$ 0	$ 64,786	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: WILLOWS CARE CENTER

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 21, 2010

Provider NPI: 1588611297

OSHPD Facility Number: 206112227

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 726,594	$ 0	$ 726,594	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,339,947	$ 0	$ 1,339,947	(Sch 2)
105	.20-.39	Fringe Benefits	6110	436,766	0	436,766	(Sch 2)
105	.49	Agency Staff	6110	103,827	1,464	105,291	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	184,750	(1,464)	183,286	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 2,065,290	$ 0	$ 2,065,290	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 664,041	$ 0	$ 664,041	(Sch 2)
125	.20-.39	Fringe Benefits	6150	234,183	0	234,183	(Sch 2)
125	.49	Agency Staff	6150	29,370	0	29,370	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	70,455	0	70,455	(Sch 4)
125		Subacute Care - Total	6150	$ 998,049	$ 0	$ 998,049	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	$	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	$ 0	$ 0	$ 0	

STATE OF CALIFORNIA

SCHEDULE 8

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WILLOWS CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 21, 2010

Provider NPI:
1588611297

OSHPD Facility Number:
206112227

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WILLOWS CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 21, 2010

Provider NPI:
1588611297

OSHPD Facility Number:
206112227

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 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	4,383	0	4,383	(Sch 4)
140		Beauty and Barber - Total	8900	$ 4,383	$ 0	$ 4,383	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 3,067,722	$ 0	$ 3,067,722	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 31,470	$ 0	$ 31,470	(Sch 2)
155	.20-.39	Fringe Benefits	6600	10,484	0	10,484	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,611	0	2,611	(Sch 4)
155		Social Services - Total	6600	$ 44,565	$ 0	$ 44,565	

STATE OF CALIFORNIA SCHEDULE 8

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WILLOWS CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 21, 2010

Provider NPI:
1588611297

OSHPD Facility Number:
206112227

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	$ 59,988	$ 0	$ 59,988	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,659	0	21,659	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,928	0	1,928	(Sch 4)
160		Activities - Total	6700	$ 83,575	$ 0	$ 83,575	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 221,777	$ 0	$ 221,777	(Sch 6)
165	.20-.39	Fringe Benefits	6900	77,122	0	77,122	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	385,524	0	385,524	(Sch 6)
165		Administration - Total	6900	$ 684,423	$ 0	$ 684,423	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 28,139	$ 0	$ 28,139	(Sch 3)
166	.20-.39	Fringe Benefits	6900	9,785	0	9,785	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,220	0	1,220	(Sch 4)
166		Medical Records - Total	6900	$ 39,144	$ 0	$ 39,144	
167		CDPH Licensing Fees	6900	$ 21,072	$ 0	$ 21,072	(Sch 6)
168		Professional Liability Insurance	6900	$ 72,378	$ 0	$ 72,378	(Sch 6)
169		Quality Assurance Fees	6900	$ 312,340	$ 0	$ 312,340	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 44,475	$ 0	$ 44,475	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,129	0	15,129	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,915	0	1,915	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 61,519	$ 0	$ 61,519	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 1,319,016	$ 0	$ 1,319,016	
200		**Total**		**$ 6,049,149**	**$ 0**	**$ 6,049,149**	

Provider Name: WILLOWS CARE CENTER

Provider NPI: 1588611297

OSHPD Facility Number: 206112227

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 21, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	0								
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	0								
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	0								
010	3	Housekeeping - Agency Staff	2,076	2,076							
010	4	Housekeeping - Other - Nonlabor	(2,076)	(2,076)							
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: WILLOWS CARE CENTER

Provider NPI: 1588611297

OSHPD Facility Number: 206112227

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 21, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	1,464		1,464						
105	4	Skilled Nursing Care - Other - Nonlabor	(1,464)		(1,464)						
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: WILLOWS CARE CENTER

Provider NPI: 1588611297

OSHPD Facility Number: 206112227

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 21, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	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: WILLOWS CARE CENTER

Provider NPI: 1588611297

OSHPD Facility Number: 206112227

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 21, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$0 (To Sch 8)	0	0	0	0	0	0	0	0

Provider Name	Fiscal Period	Provider NPI	Adjustments
WILLOWS CARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1588611297	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATIONS OF REPORTED COSTS			
1	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	$104,657	$2,076	$106,733
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	10,610	(2,076)	8,534
							To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
2	10.5	105	3	8A-1	105	3	Skilled Nursing Care - Agency Staff	$103,827	$1,464	$105,291
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	184,750	(1,465)	183,285
							To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name	Fiscal Period	Provider NPI	Adjustments
WILLOWS CARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1588611297	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO OTHER MATTERS			
3	4.1	70	2	1	15	N/A	Medi-Cal Days	21,650	(328)	21,322
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2010 through December 31, 2010 Payment Period: January 1, 2010 through November 30, 2011 Report Date: December 2, 2011 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			

Provider Name	Fiscal Period	Provider NPI	Adjustments
WILLOWS CARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1588611297	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO OTHER MATTERS - SUBACUTE			
4	4.3	100	2	SA 1	48	N/A	Medi-Cal - Subacute Care - Ventilator Days	1,519	0	1,519
	4.3	100	2	SA 1	48	N/A	Medi-Cal - Subacute Care - Nonventilator Days	1,723	(245)	1,478
	4.3	100	2	SA 1	48	N/A	Medi-Cal - Subacute Care - Total Days	3,242	(245)	2,997
							To reflect Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2010 through December 31, 2010 Payment Period: January 1, 2010 through November 30, 2011 Report Date: December 2, 2011 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			
5	Not Reported			SA 1	48	N/A	Ventilator Equipment Cost	$0	$57,777	$57,777
							To reflect subacute care ventilator equipment cost in the audit report. 42 CFR 413.24 and 413.24 / CMS Pub. 15-1, Section 2300 and 2304			
6	Not Reported			SA 1	41	N/A	Contracted Number of Adult Subacute Beds	0	10	10
							To adjust the number of licensed beds based to the facility license. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 72201			
7	4.3	100	1	SA 1	48	N/A	Total Ventilator Days	1,655	30	1,685
	4.3	115	1	SA 1	49	N/A	Total Nonventilator Days	1,757	(30)	1,727
							To reflect total subacute care patient days and to include total ventilator and nonventilator patient days in the subacute care schedule 1, lines 36, 48, 29, and 50. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 01-03-70066			

Provider Name	Fiscal Period	Provider NPI	Adjustments
WILLOWS CARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1588611297	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO OTHER MATTERS - SUBACUTE			
8	Not Reported			SA 1	38	N/A	Medi-Cal Overpayments - Adult Subacute To recover Medi-Cal overpayments for covered services related to services that were reimbursed by Medicare and not deducted from Medi-Cal claims. W&I Code, Sections 14000 and 14005 CCR, Title 22, Sections 51005, 51458.1, 51502 and 51511.5	$0	$16,700	$16,700