

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

**CREEKSIDE CONV AND MENTAL REHAB
PROGRAM
SANTA ROSA, CALIFORNIA
PROVIDER NUMBER: ZZR06090J AND
NPI NUMBER: 1760496566**

**FISCAL PERIOD ENDED
DECEMBER 31, 2008**

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

**Section Chief: Louise Wong
Audit Supervisor: Jesse Duran
Auditor: Bob Dailey**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

September 19, 2011

Prema Thekkek, Owner
Paksn, Inc.
540 West Monte Vista
Vacaville, CA 95688

In the Matter of:

PROVIDER: CREEKSIDE CONVALESCENT AND MENTAL REHAB PROGRAM
PROVIDER NO. ZZR06090J AND NPI NO. 1760496566
FISCAL PERIOD ENDED DECEMBER 31, 2008
CASE NO. NF11-1208-154B-CM

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated December 30, 2010 from the informal hearing, the following revisions are made to the Medi-Cal audit report dated May 28, 2010.

SUMMARY OF REVISIONS

<u>SKILLED NURSING CARE</u>	<u>COST</u>	<u>COST PER DAY</u>
Audited Cost and Cost Per Day	\$ 9,656,187	\$ 233.14
Revision	<u>0</u>	<u>0</u>
Revised Cost and Cost Per Day	\$ <u>9,656,187</u>	\$ <u>233.14</u>
 <u>MENTALLY DISORDERED</u>		
Audited Cost and Cost Per Day	\$ 3,417,436	\$ 169.31
Revision	<u>0</u>	<u>0</u>
Revised Cost and Cost Per Day	\$ <u>3,417,436</u>	\$ <u>169.31</u>
 <u>MEDI-CAL OVERPAYMENTS</u>		
Audited Amount Due State		\$ 39,304
Revision		<u>(14,534)</u>
Revised Amount Due State		\$ <u>24,770</u>

Enclosed are the revised schedules detailing the results of the recomputation.

A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount due the State or owed to the provider (including interest as prescribed by law) will be forwarded to the provider by the fiscal intermediary. Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

If you have any questions in regard to this revision, you may call the Audits Section – Richmond (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

cc: Evie Correa, Chief
Audit Review and Analysis Section
Department of Health Care Services
1500 Capitol Avenue, Suite 72.620
MS 2109
P.O. Box 997413
Sacramento, CA 95899-7413

Long Term Care System Development Unit
Department of Health Care Services
1501 Capitol Avenue, Suite 71.4012
MS 4612
P.O. Box 997417
Sacramento, CA 95899-7417

John Melton, Chief
Administrative Appeals
Department of Health Care Services
1029 J Street, Suite 200
MS 0017
Sacramento, CA 95814

Timothy C. Stewart
3510 Unocal Place, Suite 101
Santa Rosa, CA 95403

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:

CREEKSIDE CONVALESCENT AND MENTAL REHABILITATION PROGRAM

Fiscal Period:

JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:

ZZR06090J

Provider NPI:

1760496566

OSHPD Facility No.:

206490940

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)	\$ 5,069,107	\$ 5,069,107	\$ 122.39
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ 897,827	\$ 897,827	\$ 21.68
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	\$ 1,102,592	\$ 1,102,592	\$ 26.62
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ 988,276	\$ 988,276	\$ 23.86
5	Property Taxes (Sch. 5, Ln. 105)	\$ 20,710	\$ 20,710	\$ 0.50
6	Facility License Fees (Sch. 6, Ln. 105)	\$ 25,010	\$ 25,010	\$ 0.60
7	Liability Insurance (Sch. 6, Ln. 105)	\$ 155,812	\$ 155,812	\$ 3.76
8	Caregiver Training (Sch. 6, Ln. 105)	\$ 19,535	\$ 19,535	\$ 0.47
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ 356,474	\$ 356,474	\$ 8.61
10	Cost of Administration (Sch. 6, Ln. 105)	\$ 1,020,843	\$ 1,020,843	\$ 24.65
11	Cost of Routine Service/Audited Total Costs	\$ 9,656,187	\$ 9,656,187	\$ 233.14
12	Total Patient Days (Rev)	41,418	41,418	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 233.14	\$ 233.14	
14	Overpayments (Rev 1)	\$ 39,304	\$ 24,770	
INTERMEDIATE CARE				
15	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
16	Total Patient Days (Rev)	0	0	
17	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
18	Overpayments (Rev)	\$	\$ 0	
MENTALLY DISORDERED				
19	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 3,417,436	\$ 3,417,436	
20	Total Patient Days (Rev)	20,184	20,184	
21	Cost Per Patient Day (Cost Divided by Days)	\$ 169.31	\$ 169.31	
22	Overpayments (Rev)	\$	\$ 0	
DEVELOPMENTALLY DISABLED				
23	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
24	Total Patient Days (Rev)	0	0	
25	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
26	Overpayments (Rev)	\$	\$ 0	
ADULT SUBACUTE				
27	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	\$ 0	\$ 0	\$ 0.00
28	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	\$ 0	\$ 0	\$ 0.00
29	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	\$ 0	\$ 0	\$ 0.00
30	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	\$ 0	\$ 0	\$ 0.00
31	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	\$ 0	\$ 0	\$ 0.00
32	Facility License Fees (Adult Subacute Sch. 1, Ln. 30)	\$ 0	\$ 0	\$ 0.00
33	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	\$ 0	\$ 0	\$ 0.00
34	Caregiver Training (Adult Subacute Sch. 1, Ln. 32)	\$ 0	\$ 0	\$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 33)	\$ 0	\$ 0	\$ 0.00
36	Cost of Administration (Adult Subacute Sch., Ln. 34)	\$ 0	\$ 0	\$ 0.00
37	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
38	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
39	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
40	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	\$	\$ 0	

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
CREEKSIDE CONVALESCENT AND MENTAL REHABILITATION PROGRAM

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
ZZR06090J

Provider NPI:
1760496566

OSHPD Facility No.:
206490940

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
PEDIATRIC SUBACUTE				
41	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	\$ 0	\$ 0	
42	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
43	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	\$ 0	\$ 0	
44	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
45	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
46	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	\$	\$ 0	
HOSPICE INPATIENT CARE				
47	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
48	Total Patient Days (Rev)	0	0	
49	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
50	Overpayments (Rev)	\$	\$ 0	
OTHER ROUTINE SERVICES				
51	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
52	Total Patient Days (Rev)	0	0	
53	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
54	Overpayments (Rev)	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)**

Provider Name:

CREEKSIDE CONVALESCENT AND MENTAL REHABILITATION PROGRAM

Fiscal Period:

JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:

ZZR06090J

Provider NPI:

1760496566

OSHPD Facility No.:

206490940

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
5.00	Plant Operations and Maintenance				
10.00	Housekeeping				
60.00	Laundry and Linen				
65.00	Dietary				
155.00	Social Services (Salaries, Fringe Benefits, & Agency Labor)	\$ 433,012	\$ 433,012		
160.00	Activities (Salaries, Fringe Benefits, & Agency Labor)	105,133		\$ 105,133	
165.00	Administration				
165.00	Medical Records				
170.00	Inservice Education - Nursing				
	ANCILLARY SERVICES				
75.00	Patient Supplies	2,293	0	0	\$ 2,293
77.00	Specialized Support Surfaces	N/A	0	0	0
80.00	Physical Therapy	325,175	0	0	325,175
81.00	Respiratory Therapy	0	0	0	0
82.00	Occupational Therapy	285,144	0	0	285,144
83.00	Speech Pathology	28,569	0	0	28,569
85.00	Pharmacy	195,334	0	0	195,334
90.00	Laboratory	27,496	0	0	27,496
95.00	Home Health Services	0	0	0	0
100.00	Other Ancillary Services	51,576	0	0	51,576
100.06	Subacute Ancillary Services	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105.00	Skilled Nursing Care	4,674,630	317,411	77,066	5,069,107 *
110.00	Intermediate Care	0	0	0	0 *
115.00	Mentally Disordered	1,835,822	115,601	28,067	1,979,490 *
120.00	Developmentally Disabled	0	0	0	0 *
125.00	Subacute Care	0	0	0	0 *
126.00	Subacute Care - Pediatrics	0	0	0	0 *
130.00	Hospice Inpatient Care	0	0	0	0 *
135.00	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
136.00	Residential Care	0	0	0	0
140.00	Beauty and Barber	2,953	0	0	2,953
145.00	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 7,967,137	\$ 433,012	\$ 105,133	\$ 7,967,137

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:
CREEKSIDE CONVALESCENT AND MENTAL REHABILITATION PROGRAM

Provider Number:
ZZR06090J

Provider NPI:
1760496566

OSHPD Facility Number:
206490940

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total
GENERAL SERVICES													
5.00	Plant Operations and Maintenance	\$ 179,605	\$ 179,605										
10.00	Housekeeping	416,427	126	\$ 416,553									
60.00	Laundry and Linen	29,870	1,619	3,759	\$ 35,248								
65.00	Dietary	431,165	7,075	16,421	0	\$ 454,661							
155.00	Social Services	N/A	460	1,067	0	0	\$ 1,527						
160.00	Activities	N/A	535	1,241	0	0	0	\$ 1,775					
165.00	Administration	N/A	4,634	10,756	0	0	0	0		\$ 15,390	\$ 15,390		
165.00	Medical Records	80,761	1,384	3,211	0	0	0	0		85,356		\$ 85,356	
170.00	Inservice Education - Nursing	99,622	1,698	3,941	0	0	0	0	\$ 105,261				
ANCILLARY SERVICES													
75.00	Patient Supplies		0	0	0	0	0	0	0	0	3	17	\$ 20
77.00	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
80.00	Physical Therapy		1,384	3,211	0	0	0	0	0	4,595	449	2,489	7,532
81.00	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
82.00	Occupational Therapy		692	1,606	0	0	0	0	0	2,297	385	2,134	4,816
83.00	Speech Pathology		692	1,606	0	0	0	0	0	2,297	49	271	2,618
85.00	Pharmacy		0	0	0	0	0	0	0	0	256	1,418	1,674
90.00	Laboratory		0	0	0	0	0	0	0	0	36	200	236
95.00	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100.00	Other Ancillary Services		0	0	0	0	0	0	0	0	68	374	442
100.06	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105.00	Skilled Nursing Care		126,824	294,345	23,654	305,115	1,120	1,301	77,160	829,519	10,435	57,874	897,827 *
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115.00	Mentally Disordered		31,666	73,493	11,594	149,546	408	474	28,101	295,281	3,693	20,482	319,456 *
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0 *
125.00	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0 *
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140.00	Beauty and Barber		818	1,898	0	0	0	0	0	2,715	17	97	2,830
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,237,450	\$ 179,605	\$ 416,553	\$ 35,248	\$ 454,661	\$ 1,527	\$ 1,775	\$ 105,261	\$ 1,136,704	\$ 15,390	\$ 85,356	\$ 1,237,450

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name: CREEKSIDE CONVALESCENT AND MENTAL REHABILITATION PROGRAM
 Provider Number: ZZR06090J
 Provider NPI: 1760496566
 OSHPD Facility Number: 206490940
 Fiscal Period: JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total
GENERAL SERVICES													
5.00	Plant Operations and Maintenance	\$ 332,398	\$ 332,398										
10.00	Housekeeping	50,517	233	\$ 50,750									
60.00	Laundry and Linen	185,125	2,997	458	\$ 188,580								
65.00	Dietary	460,166	13,094	2,001	0	\$ 475,261							
155.00	Social Services	1,381	851	130	0	0	\$ 2,362						
160.00	Activities	8,357	989	151	0	0	0	\$ 9,498					
165.00	Administration	N/A	8,577	1,310	0	0	0	0		\$ 9,887	\$ 9,887		
165.00	Medical Records	0	2,561	391	0	0	0	0		2,952		\$ 2,952	
170.00	Inservice Education - Nursing	535	3,143	480	0	0	0	0	\$ 4,158				
ANCILLARY SERVICES													
75.00	Patient Supplies	0	0	0	0	0	0	0	0	0	2	1	\$ 3
77.00	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
80.00	Physical Therapy	0	2,561	391	0	0	0	0	0	2,952	288	86	3,326
81.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
82.00	Occupational Therapy	0	1,280	196	0	0	0	0	0	1,476	247	74	1,797
83.00	Speech Pathology	0	1,280	196	0	0	0	0	0	1,476	31	9	1,517
85.00	Pharmacy	0	0	0	0	0	0	0	0	0	164	49	213
90.00	Laboratory	0	0	0	0	0	0	0	0	0	23	7	30
95.00	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100.00	Other Ancillary Services	0	0	0	0	0	0	0	0	0	43	13	56
100.06	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105.00	Skilled Nursing Care	366,078	234,715	35,861	126,553	318,939	1,732	6,962	3,048	1,093,887	6,704	2,001	1,102,592
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115.00	Mentally Disordered		58,604	8,954	62,027	156,321	631	2,536	1,110	290,183	2,373	708	293,264
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0
125.00	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140.00	Beauty and Barber		1,513	231	0	0	0	0	0	1,744	11	3	1,759
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,404,557	\$ 332,398	\$ 50,750	\$ 188,580	\$ 475,261	\$ 2,362	\$ 9,497	\$ 4,158	\$ 1,391,718	\$ 9,887	\$ 2,952	\$ 1,404,557

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CREEKSIDE CONVALESCENT AND MENTAL REHABILITATION PROGRAM

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
ZZR06090J

Provider NPI:
1760496566

OSHPD Facility Number:
206490940

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 1,278,724	98%							
	Property Tax (line 40)	26,797	2%	\$ 1,305,521						
5.00	Plant Operations and Maintenance			11,329	\$ 11,329					
10.00	Housekeeping			906	8	\$ 914				
60.00	Laundry and Linen			11,669	102	8	\$ 11,780			
65.00	Dietary			50,983	446	36	0	\$ 51,465		
155.00	Social Services			3,314	29	2	0	0	\$ 3,345	
160.00	Activities			3,852	34	3	0	0	0	\$ 3,888
165.00	Administration			33,394	292	24	0	0	0	0
165.00	Medical Records			9,970	87	7	0	0	0	0
170.00	Inservice Education - Nursing			12,236	107	9	0	0	0	0
ANCILLARY SERVICES										
75.00	Patient Supplies			0	0	0	0	0	0	0
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0
80.00	Physical Therapy			9,970	87	7	0	0	0	0
81.00	Respiratory Therapy			0	0	0	0	0	0	0
82.00	Occupational Therapy			4,985	44	4	0	0	0	0
83.00	Speech Pathology			4,985	44	4	0	0	0	0
85.00	Pharmacy			0	0	0	0	0	0	0
90.00	Laboratory			0	0	0	0	0	0	0
95.00	Home Health Services			0	0	0	0	0	0	0
100.00	Other Ancillary Services			0	0	0	0	0	0	0
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105.00	Skilled Nursing Care			913,862	8,000	646	7,905	34,537	2,452	2,850
110.00	Intermediate Care			0	0	0	0	0	0	0
115.00	Mentally Disordered			228,175	1,997	161	3,875	16,928	893	1,038
120.00	Developmentally Disabled			0	0	0	0	0	0	0
125.00	Subacute Care			0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0
135.00	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
136.00	Residential Care			0	0	0	0	0	0	0
140.00	Beauty and Barber			5,891	52	4	0	0	0	0
145.00	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,305,521	100%	\$ 1,305,521	\$ 11,329	\$ 914	\$ 11,780	\$ 51,465	\$ 3,345	\$ 3,888

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CREEKSIDE CONVALESCENT AND MENTAL REHABILITATION PROGRAM

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
ZZR06090J

Provider NPI:
1760496566

OSHPD Facility Number:
206490940

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	Capital Related 98% Of Total	Property Tax 2% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 1,278,724	98%							
	Property Tax (line 40)	26,797	2%							
5.00	Plant Operations and Maintenance									
10.00	Housekeeping									
60.00	Laundry and Linen									
65.00	Dietary									
155.00	Social Services									
160.00	Activities									
165.00	Administration				\$ 33,709	\$ 33,709				
165.00	Medical Records				10,064		\$ 10,064			
170.00	Inservice Education - Nursing			\$ 12,352						
ANCILLARY SERVICES										
75.00	Patient Supplies			0	0	7	2	\$ 9	\$ 8	\$ 0
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0
80.00	Physical Therapy			0	10,064	983	293	11,340	11,108	233
81.00	Respiratory Therapy			0	0	0	0	0	0	0
82.00	Occupational Therapy			0	5,032	843	252	6,127	6,001	126
83.00	Speech Pathology			0	5,032	107	32	5,171	5,065	106
85.00	Pharmacy			0	0	560	167	727	712	15
90.00	Laboratory			0	0	79	24	102	100	2
95.00	Home Health Services			0	0	0	0	0	0	0
100.00	Other Ancillary Services			0	0	148	44	192	188	4
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105.00	Skilled Nursing Care			9,054	979,307	22,856	6,824	1,008,987	988,276	20,710
110.00	Intermediate Care			0	0	0	0	0	0	0
115.00	Mentally Disordered			3,297	256,365	8,089	2,415	266,869	261,391	5,478
120.00	Developmentally Disabled			0	0	0	0	0	0	0
125.00	Subacute Care			0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0
135.00	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
136.00	Residential Care			0	0	0	0	0	0	0
140.00	Beauty and Barber			0	5,947	38	11	5,997	5,874	123
145.00	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,305,521	100%	\$ 12,352	\$ 1,261,747	\$ 33,709	\$ 10,064	\$ 1,305,521	\$ 1,278,724	\$ 26,797

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
CREEKSIDE CONVALESCENT AND MENTAL REHABILITATION PROGRAM

Provider Number:
ZZR06090J

Provider NPI:
1760496566

OSHPD Facility Number:
206490940

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

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	DHS Licensing Fees 2% of Total	Liability Insurance 10% of Total	Caregiver Training 1% of Total	Quality Assur. Fees 23% of Total
GENERAL SERVICES														
45.00	Property Insurance	\$ 11,930												
55.00	Interest-Other	0												
165.00	Administration (Salaries & Wages, Fringe Benefits, and Other - Nonlabor - excludes lines 165.03 - 165.10)	1,493,669												
	Total Costs Allocable as Administration	1,505,599	65%											
165.07	DHS Licensing Fees	36,886	2%											
165.08	Liability Insurance	229,800	10%											
165.09	Caregiver Training	28,811	1%											
165.10	Quality Assurance Fees	525,749	23%											
	Total	2,326,845	100%						\$ 2,326,845					
ANCILLARY SERVICES														
75.00	Patient Supplies			\$ 2,293	\$ -	\$ -	\$ -	\$ 2,293	454	\$ 294	\$ 7	\$ 45	\$ 6	\$ 103
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
80.00	Physical Therapy			325,175	4,595	2,952	10,064	342,786	67,839	43,896	1,075	6,700	840	15,328
81.00	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
82.00	Occupational Therapy			285,144	2,297	1,476	5,032	293,949	58,174	37,642	922	5,745	720	13,144
83.00	Speech Pathology			28,569	2,297	1,476	5,032	37,374	7,397	4,786	117	730	92	1,671
85.00	Pharmacy			195,334	0	0	0	195,334	38,658	25,014	613	3,818	479	8,735
90.00	Laboratory			27,496	0	0	0	27,496	5,442	3,521	86	537	67	1,230
95.00	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100.00	Other Ancillary Services			51,576	0	0	0	51,576	10,207	6,605	162	1,008	126	2,306
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105.00	Skilled Nursing Care			5,069,107	829,519	1,093,887	979,307	7,971,819	1,577,673	1,020,843	25,010	155,812	19,535	356,474 *
110.00	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0 *
115.00	Mentally Disordered			1,979,490	295,281	290,183	256,365	2,821,319	558,357	361,288	8,851	55,144	6,914	126,160 *
120.00	Developmentally Disabled			0	0	0	0	0	0	0	0	0	0	0 *
125.00	Subacute Care			0	0	0	0	0	0	0	0	0	0	0 *
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0	0	0	0	0 *
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
135.00	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE														
136.00	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140.00	Beauty and Barber			2,953	2,715	1,744	5,947	13,359	2,644	1,711	42	261	33	597
145.00	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,326,845		\$ 7,967,137	\$ 1,136,704	\$ 1,391,718	\$ 1,261,747	\$ 11,757,306	\$ 2,326,845					
	Total Administrative Costs							\$ 2,326,845		\$ 1,505,599	\$ 36,886	\$ 229,800	\$ 28,811	\$ 525,749
	Unit Cost Multiplier							0.19790630						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 100,746	\$ 12,839	\$ 43,774	\$ 157,359							
	TOTAL FACILITY COSTS							\$ 14,241,510						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: CREEKSIDE CONVALESCENT AND MENTAL REHABILITATION PROGRAM Provider Number: ZZR06090J Provider NPI: 1760496566 OSHPD Facility Number: 206490940 Fiscal Period: JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
5	Plant Operations and Maintenance	400									
10	Housekeeping	32	32								
60	Laundry and Linen	412	412	412							
65	Dietary	1,800	1,800	1,800							
155	Social Services	117	117	117							
160	Activities	136	136	136							
165	Administration	1,179	1,179	1,179							
165	Medical Records	352	352	352							
170	Inservice Education - Nursing	432	432	432							
	ANCILLARY SERVICES										
75	Patient Supplies									2,293	2,293
77	Specialized Support Surfaces									0	0
80	Physical Therapy	352	352	352						342,786	342,786
81	Respiratory Therapy	0	0	0						0	0
82	Occupational Therapy	176	176	176						293,949	293,949
83	Speech Pathology	176	176	176						37,374	37,374
85	Pharmacy									195,334	195,334
90	Laboratory									27,496	27,496
95	Home Health Services									0	0
100	Other Ancillary Services	0	0	0						51,576	51,576
100	Subacute Ancillary Services									0	0
100	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	32,265	32,265	32,265	203,846	123,543	5,040,708	5,040,708	5,040,708	7,971,819	7,971,819
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered	8,056	8,056	8,056	99,911	60,552	1,835,822	1,835,822	1,835,822	2,821,319	2,821,319
120	Developmentally Disabled						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatrics						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
136	Residential Care									0	0
140	Beauty and Barber	208	208	208						13,359	13,359
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	46,093	45,693	45,661	303,757	184,095	6,876,530	6,876,530	6,876,530	11,757,306	11,757,306
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 433,012 0.06296955	\$ 105,133 0.01528867			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 179,605 3.93068960	\$ 416,553 9.12272579	\$ 35,248 0.11604015	\$ 454,661 2.46970938	\$ 1,527 0.00022210	\$ 1,775 0.00025816	\$ 105,261 0.01530730	\$ 15,390 0.00130897	\$ 85,356 0.00725981
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 332,398 7.27459348	\$ 50,750 1.11144712	\$ 188,580 0.62082536	\$ 475,261 2.58160663	\$ 2,362 0.00034351	\$ 9,498 0.00138115	\$ 4,158 0.00060463	\$ 9,887 0.00084094	\$ 2,952 0.00025107
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,305,521 28.32362832	\$ 11,329 0.24794720	\$ 914 0.02002344	\$ 11,780 0.03878014	\$ 51,465 0.27955609	\$ 3,345 0.00048647	\$ 3,888 0.00056547	\$ 12,352 0.00179619	\$ 33,709 0.00286711	\$ 10,064 0.00085600

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
CREEKSIDE CONVALESCENT AND MENTAL REHABILITATION PROGRAM

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
ZZR06090J

Provider NPI:
1760496566

OSHPD Facility Number:
206490940

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	REVISIONS			AS REVISED
					(SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)	
5.00		Plant Operations and Maintenance	6200	\$ 0	\$ 0	\$ 0	\$ 0	
5.01	.01-.19	Salaries and Wages	6200	134,436	0	134,436	0	134,436 (Sch 3)
5.02	.20-.39	Fringe Benefits	6200	45,169	0	45,169	0	45,169 (Sch 3)
5.03	.79	Agency Staff	6200	0	0	0	0	0 (Sch 3)
5.04	.40-.99	Other - Nonlabor	6200	332,398	0	332,398	0	332,398 (Sch 4)
5.05		Plant Operations and Maintenance - Total	6200	\$ 512,003	\$ 0	\$ 512,003	\$ 0	\$ 512,003
10.00		Housekeeping	6300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
10.01	.01-.19	Salaries and Wages	6300	316,165	0	316,165	0	316,165 (Sch 3)
10.02	.20-.39	Fringe Benefits	6300	100,262	0	100,262	0	100,262 (Sch 3)
10.03	.79	Agency Staff	6300	0	0	0	0	0 (Sch 3)
10.04	.40-.99	Other - Nonlabor	6300	50,517	0	50,517	0	50,517 (Sch 4)
10.05		Housekeeping - Total	6300	\$ 466,944	\$ 0	\$ 466,944	\$ 0	\$ 466,944
15.00		Depreciation: Bldgs and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 (Sch 5)
20.00		Depreciation: Leasehold Improvements	7130	14,242	0	14,242	0	14,242 (Sch 5)
25.00		Depreciation: Equipment	7140	54,247	0	54,247	0	54,247 (Sch 5)
30.00		Depreciation and Amortization - Other	7150 - 7160	0	0	0	0	0 (Sch 5)
35.00		Leases and Rentals	7200	1,210,235	0	1,210,235	0	1,210,235 (Sch 5)
40.00		Property Taxes	7300	26,797	0	26,797	0	26,797 (Sch 5)
45.00		Property Insurance	7400	11,930	0	11,930	0	11,930 (Sch 6)
50.00		Interest-Property, Plant, and Equipment	7500	0	0	0	0	0 (Sch 5)
55.00		Interest-Other	7600	0	0	0	0	0 (Sch 6)
57.00		Subtotal 005 - 055		\$ 2,296,398	\$ 0	\$ 2,296,398	\$ 0	\$ 2,296,398
60.00		Laundry and Linen	6400	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
60.01	.01-.19	Salaries and Wages	6400	22,756	0	22,756	0	22,756 (Sch 3)
60.02	.20-.39	Fringe Benefits	6400	7,114	0	7,114	0	7,114 (Sch 3)
60.03	.79	Agency Staff	6400	0	0	0	0	0 (Sch 3)
60.04	.40-.99	Other - Nonlabor	6400	185,125	0	185,125	0	185,125 (Sch 4)
60.05		Laundry and Linen - Total	6400	\$ 214,995	\$ 0	\$ 214,995	\$ 0	\$ 214,995
65.00		Dietary	6500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
65.01	.01-.19	Salaries and Wages	6500	315,183	0	315,183	0	315,183 (Sch 3)
65.02	.20-.39	Fringe Benefits	6500	115,982	0	115,982	0	115,982 (Sch 3)
65.03	.79	Agency Staff	6500	0	0	0	0	0 (Sch 3)
65.04	.40-.99	Other - Nonlabor	6500	460,166	0	460,166	0	460,166 (Sch 4)
65.05		Dietary - Total	6500	\$ 891,331	\$ 0	\$ 891,331	\$ 0	\$ 891,331
70.00		Provision for Bad Debts	7700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
		Ancillary Services (Note 1)						
75.00		Patient Supplies	8100	\$ 2,293	\$ 0	\$ 2,293	\$ 0	\$ 2,293 (Sch 2)
75.01	.01-.19	Salaries and Wages	8100	0	0	0	0	0 (Sch 2)
75.02	.20-.39	Fringe Benefits	8100	0	0	0	0	0 (Sch 2)
75.03	.79	Agency Staff	8100	0	0	0	0	0 (Sch 2)
75.04	.40-.99	Other - Nonlabor	8100	0	0	0	0	0 (Sch 4)
75.05		Patient Supplies - Total	8100	\$ 2,293	\$ 0	\$ 2,293	\$ 0	\$ 2,293
77.00		Specialized Support Surfaces	8150	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 (Sch 4)
80.00		Physical Therapy	8200	\$ 325,175	\$ 0	\$ 325,175	\$ 0	\$ 325,175 (Sch 2)
80.01	.01-.19	Salaries and Wages	8200	0	0	0	0	0 (Sch 2)
80.02	.20-.39	Fringe Benefits	8200	0	0	0	0	0 (Sch 2)
80.03	.79	Agency Staff	8200	0	0	0	0	0 (Sch 2)
80.04	.40-.99	Other - Nonlabor	8200	0	0	0	0	0 (Sch 4)
80.05		Physical Therapy - Total	8200	\$ 325,175	\$ 0	\$ 325,175	\$ 0	\$ 325,175
81.00		Respiratory Therapy	8220	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 (Sch 2)
81.01	.01-.19	Salaries and Wages	8220	0	0	0	0	0 (Sch 2)
81.02	.20-.39	Fringe Benefits	8220	0	0	0	0	0 (Sch 2)
81.03	.79	Agency Staff	8220	0	0	0	0	0 (Sch 2)
81.04	.40-.99	Other - Nonlabor	8220	0	0	0	0	0 (Sch 4)
81.05		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
CREEKSIDE CONVALESCENT AND MENTAL REHABILITATION PROGRAM

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
ZZR06090J

Provider NPI:
1760496566

OSHPD Facility Number:
206490940

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	REVISIONS			AS REVISED	
					(SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)		
82.00		Occupational Therapy	8250	\$ 285,144	\$ 0	\$ 285,144	\$ 0	\$ 285,144	(Sch 2)
82.01	.01-.19	Salaries and Wages	8250	0	0	0	0	0	(Sch 2)
82.02	.20-.39	Fringe Benefits	8250	0	0	0	0	0	(Sch 2)
82.03	.79	Agency Staff	8250	0	0	0	0	0	(Sch 2)
82.04	.40-.99	Other - Nonlabor	8250	0	0	0	0	0	(Sch 4)
82.05		Occupational Therapy - Total	8250	\$ 285,144	\$ 0	\$ 285,144	\$ 0	\$ 285,144	
83.00		Speech Pathology	8280	\$ 28,569	\$ 0	\$ 28,569	\$ 0	\$ 28,569	(Sch 2)
83.01	.01-.19	Salaries and Wages	8280	0	0	0	0	0	(Sch 2)
83.02	.20-.39	Fringe Benefits	8280	0	0	0	0	0	(Sch 2)
83.03	.79	Agency Staff	8280	0	0	0	0	0	(Sch 2)
83.04	.40-.99	Other - Nonlabor	8280	0	0	0	0	0	(Sch 4)
83.05		Speech Pathology - Total	8280	\$ 28,569	\$ 0	\$ 28,569	\$ 0	\$ 28,569	
85.00		Pharmacy	8300	\$ 195,334	\$ 0	\$ 195,334	\$ 0	\$ 195,334	(Sch 2)
85.01	.01-.19	Salaries and Wages	8300	0	0	0	0	0	(Sch 2)
85.02	.20-.39	Fringe Benefits	8300	0	0	0	0	0	(Sch 2)
85.03	.79	Agency Staff	8300	0	0	0	0	0	(Sch 2)
85.04	.40-.99	Other - Nonlabor	8300	0	0	0	0	0	(Sch 4)
85.05		Pharmacy - Total	8300	\$ 195,334	\$ 0	\$ 195,334	\$ 0	\$ 195,334	
90.00		Laboratory	8400	\$ 27,496	\$ 0	\$ 27,496	\$ 0	\$ 27,496	(Sch 2)
90.01	.01-.19	Salaries and Wages	8400	0	0	0	0	0	(Sch 2)
90.02	.20-.39	Fringe Benefits	8400	0	0	0	0	0	(Sch 2)
90.03	.79	Agency Staff	8400	0	0	0	0	0	(Sch 2)
90.04	.40-.99	Other - Nonlabor	8400	0	0	0	0	0	(Sch 4)
90.05		Laboratory - Total	8400	\$ 27,496	\$ 0	\$ 27,496	\$ 0	\$ 27,496	
95.00		Home Health Services	8800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(Sch 2)
95.01	.01-.19	Salaries and Wages	8800	0	0	0	0	0	(Sch 2)
95.02	.20-.39	Fringe Benefits	8800	0	0	0	0	0	(Sch 2)
95.03	.79	Agency Staff	8800	0	0	0	0	0	(Sch 2)
95.04	.40-.99	Other - Nonlabor	8800	0	0	0	0	0	(Sch 4)
95.05		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
100.00		Other Ancillary Services	8900	\$ 51,576	\$ 0	\$ 51,576	\$ 0	\$ 51,576	(Sch 2)
100.01	.01-.19	Salaries and Wages	8900	0	0	0	0	0	(Sch 2)
100.02	.20-.39	Fringe Benefits	8900	0	0	0	0	0	(Sch 2)
100.03	.79	Agency Staff	8900	0	0	0	0	0	(Sch 2)
100.04	.40-.99	Other - Nonlabor	8900	0	0	0	0	0	(Sch 4)
100.05		Other Ancillary Services - Total	8900	\$ 51,576	\$ 0	\$ 51,576	\$ 0	\$ 51,576	
100.06		Subacute Ancillary Services		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(Sch 2)
100.07	.01-.19	Salaries and Wages		0	0	0	0	0	(Sch 2)
100.08	.20-.39	Fringe Benefits		0	0	0	0	0	(Sch 2)
100.09	.79	Agency Staff		0	0	0	0	0	(Sch 2)
100.10	.40-.99	Other - Nonlabor		0	0	0	0	0	(Sch 4)
100.11		Subacute Ancillary Services - Total		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
100.12		Subacute Pediatrics Ancillary Services		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(Sch 2)
101.00		Subtotal 075 - 100.12		\$ 915,587	\$ 0	\$ 915,587	\$ 0	\$ 915,587	
		Routine Services							
105.00		Skilled Nursing Care	6110	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
105.01	.01-.19	Salaries and Wages	6110	3,585,886	0	3,585,886	0	3,585,886	(Sch 2)
105.02	.20-.39	Fringe Benefits	6110	1,087,528	0	1,087,528	0	1,087,528	(Sch 2)
105.03	.49	Agency Staff	6110	1,216	0	1,216	0	1,216	(Sch 2)
105.04	.40-.99	Other - Nonlabor	6110	366,078	0	366,078	0	366,078	(Sch 4)
105.05		Skilled Nursing Care - Total	6110	\$ 5,040,708	\$ 0	\$ 5,040,708	\$ 0	\$ 5,040,708	
110.00		Intermediate Care	6120	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(Sch 2)
115.00		Mentally Disordered	6130	1,835,822	0	1,835,822	0	1,835,822	(Sch 2)
120.00		Developmentally Disabled	6140	0	0	0	0	0	(Sch 2)

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
CREEKSIDE CONVALESCENT AND MENTAL REHABILITATION PROGRAM

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
ZZR06090J

Provider NPI:
1760496566

OSHPD Facility Number:
206490940

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	REVISIONS			AS REVISED
					(SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)	
125.00		Subacute Care	6150	\$ 0	\$ 0	\$ 0	\$ 0	
125.01	.01-.19	Salaries and Wages	6150	0	0	0	0	(Sch 2)
125.02	.20-.39	Fringe Benefits	6150	0	0	0	0	(Sch 2)
125.03	.49	Agency Staff	6150	0	0	0	0	(Sch 2)
125.04	.40-.99	Other - Nonlabor	6150	0	0	0	0	(Sch 4)
125.05		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	\$ 0	
126.00		Subacute Care - Pediatrics	6160	\$ 0	\$ 0	\$ 0	\$ 0	
130.00		Hospice Inpatient Care	6180	0	0	0	0	(Sch 2)
135.00		Other Routine Services	6190	0	0	0	0	(Sch 2)
		Other Nonreimbursable						
136.00		Residential Care	9100	\$ 0	\$ 0	\$ 0	\$ 0	(Sch 2)
140.00		Beauty and Barber	8900	2,953	2,953	0	2,953	(Sch 2)
145.00		Other Nonreimbursable	9100	0	0	0	0	(Sch 2)
146.00		Subtotal 105 - 145		\$ 6,879,483	\$ 0	\$ 6,879,483	\$ 0	\$ 6,879,483
155.00		Social Services	6600	\$ 0	\$ 0	\$ 0	\$ 0	
155.01	.01-.19	Salaries and Wages	6600	321,177	0	321,177	0	321,177 (Sch 2)
155.02	.20-.39	Fringe Benefits	6600	111,835	0	111,835	0	111,835 (Sch 2)
155.03	.79	Agency Staff	6600	0	0	0	0	0 (Sch 2)
155.04	.40-.99	Other - Nonlabor	6600	1,381	0	1,381	0	1,381 (Sch 4)
155.05		Social Services - Total	6600	\$ 434,393	\$ 0	\$ 434,393	\$ 0	\$ 434,393
160.00		Activities	6700	\$ 0	\$ 0	\$ 0	\$ 0	
160.01	.01-.19	Salaries and Wages	6700	72,643	0	72,643	0	72,643 (Sch 2)
160.02	.20-.39	Fringe Benefits	6700	32,490	0	32,490	0	32,490 (Sch 2)
160.03	.79	Agency Staff	6700	0	0	0	0	0 (Sch 2)
160.04	.40-.99	Other - Nonlabor	6700	8,357	0	8,357	0	8,357 (Sch 4)
160.05		Activities - Total	6700	\$ 113,490	\$ 0	\$ 113,490	\$ 0	\$ 113,490
165.00		Administration	6900	\$ 0	\$ 0	\$ 0	\$ 0	
165.01	.01-.19	Salaries and Wages	6900	422,142	0	422,142	0	422,142 (Sch 6)
165.02	.20-.39	Fringe Benefits	6900	164,055	0	164,055	0	164,055 (Sch 6)
165.03	.01-.19	Medical Records - Salaries and Wages	6900	67,301	0	67,301	0	67,301 (Sch 3)
165.04	.20-.39	Medical Records - Fringe Benefits	6900	13,460	0	13,460	0	13,460 (Sch 3)
165.05	.79	Medical Records - Agency Staff	6900	0	0	0	0	0 (Sch 3)
165.06	.40-.99	Medical Records - Other - Nonlabor	6900	0	0	0	0	0 (Sch 4)
165.07		Facility License Fees	6900	36,886	0	36,886	0	36,886 (Sch 6)
165.08		Liability Insurance	6900	229,800	0	229,800	0	229,800 (Sch 6)
165.09		Caregiver Training	6900	28,811	0	28,811	0	28,811 (Sch 6)
165.10		Quality Assurance Fees	6900	525,749	0	525,749	0	525,749 (Sch 6)
165.11	.40-.99	Other - Nonlabor	6900	907,472	0	907,472	0	907,472 (Sch 6)
165.12		Administration - Total	6900	\$ 2,395,676	\$ 0	\$ 2,395,676	\$ 0	\$ 2,395,676
170.00		Inservice Education - Nursing	6800	\$ 0	\$ 0	\$ 0	\$ 0	
170.01	.01-.19	Salaries and Wages	6800	74,771	0	74,771	0	74,771 (Sch 3)
170.02	.20-.39	Fringe Benefits	6800	24,851	0	24,851	0	24,851 (Sch 3)
170.03	.79	Agency Staff	6800	0	0	0	0	0 (Sch 3)
170.04	.40-.99	Other - Nonlabor	6800	535	0	535	0	535 (Sch 4)
170.05		Inservice Education - Nursing - Total	6800	\$ 100,157	\$ 0	\$ 100,157	\$ 0	\$ 100,157
171.00		Subtotal 155 - 170.05		\$ 3,043,716	\$ 0	\$ 3,043,716	\$ 0	\$ 3,043,716
175.00		Total		\$ 14,241,510	\$ 0	\$ 14,241,510	\$ 0	\$ 14,241,510

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

Provider Name				Fiscal Period				Provider Number		Revision
CREEKSIDE CONVALESCENT AND MENTAL REHAB PROGRAM				JANUARY 1, 2008 THROUGH DECEMBER 31, 2008				ZZR06090J		1
Report References						Explanation of Revision	As Audited	Increase (Decrease)	As Revised	
Audit Report			Revised Report							
Rev. No.	Sch	Line	Col.	Sch	Line					
<u>REVISION TO OTHER MATTERS</u>										
1	1	14.00		1	14.00	Medi-Cal Overpayments To revise Medi-Cal overpayments, in accordance with the Report of Findings from the informal hearing dated December 30, 2010, Case No. NF11-1208-154B-CM, Issue Number 4.	\$39,304	(\$14,534)	\$24,770	