

**REPORT
ON THE
RATE SETTING AUDIT**

**WILLOW PASS HEALTHCARE CENTER
CONCORD, CALIFORNIA
PROVIDER NUMBER ZZR05241J AND
NPI NUMBER: 1699840231**

**FISCAL PERIOD ENDED
DECEMBER 31, 2009**

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

**Section Chief: Louise Wong
Audit Supervisor: Jesse Duran
Auditor: John Uribe**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 8, 2011

Pratap Poddatoori, President
Hycare, Inc.
524 Callan Avenue
San Leandro, CA 94577

PROVIDER: WILLOW PASS HEALTHCARE CENTER
PROVIDER NUMBER: ZZR05241J
NPI NUMBER: 1699840231
FISCAL PERIOD ENDED DECEMBER 31, 2009

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$1,386, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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

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
Office of Administrative Appeals and Hearings
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
P.O. Box 997413
Sacramento, CA 95899-7413

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 95814-5005
(916) 440-7700

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

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

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
WILLOW PASS HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05241J

NPI:
1699840231

OSHPD Facility No.:
206070962

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	\$ 2,725,990	\$ 99.24
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 575,208	\$ 20.94
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 456,005	\$ 16.60
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 113,186	\$ 4.12
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 38,867	\$ 1.41
6	DPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,590	\$ 0.71
7	Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 51,418	\$ 1.87
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 224,250	\$ 8.16
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 452,476	\$ 16.47
11	Cost of Routine Service/Audited Total Costs	\$ 4,663,127	\$ 4,656,990	\$ 169.54
12	Total Patient Days (Adj)	27,469	27,469	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 169.76	\$ 169.54	
14	Overpayments (Adj 7)	\$ 0	\$ 1,386	
15				
INTERMEDIATE CARE				
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
17	Total Patient Days (Adj)		0	
18	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
19	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
21	Total Patient Days (Adj)		0	
22	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
23	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED				
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
25	Total Patient Days (Adj)		0	
26	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
27	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00 *
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00 *
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00 *
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00 *
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00 *
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00 *
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00 *
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00 *
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00 *
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	\$ N/A	\$ 0	\$ 0.00 *
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00 *
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
WILLOW PASS HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05241J

NPI:
1699840231

OSHPD Facility No.:
206070962

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

* (From Adult Subacute Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name:
WILLOW PASS HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05241J

NPI:
1699840231

OSHPD Facility No.:
206070962

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services (Salaries, Fringe Benefits, & Agency Labor)	\$ 48,701	\$ 48,701		
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	48,761		\$ 48,761	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	26,073	0	0	26,073
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	255,990	0	0	255,990
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	199,019	0	0	199,019
083	Speech Pathology	43,830	0	0	43,830
085	Pharmacy	173,972	0	0	173,972
090	Laboratory	52,428	0	0	52,428
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	10,237	0	0	10,237
101	Subacute Ancillary Services	0	0	0	0
102	Subacute Pediatrics Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	2,628,528	48,701	48,761	2,725,990
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 - Pediatrics	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	5,528	0	0	5,528
145	Other Nonreimbursable	0	0	0	0
TOTAL		\$ 3,493,067	\$ 48,701	\$ 48,761	\$ 3,493,067

* (To Schedule 1)
 ** (To Adult Subacute Schedule 1)
 *** (To Adult Subacute Schedule 2)
 **** (To Pediatric Subacute Schedule 1)
 ***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:
WILLOW PASS HEALTHCARE CENTER

Provider Number:
ZZR05241J

NPI:
1699840231

OSHPD Facility Number:
206070962

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 53,973	\$ 53,973										
010	Housekeeping	143,645	183	\$ 143,828									
060	Laundry and Linen	38,304	1,848	4,941	\$ 45,093								
065	Dietary	286,036	7,345	19,640	0	\$ 313,021							
155	Social Services	N/A	470	1,257	0	0	\$ 1,728						
160	Activities	N/A	1,025	2,741	0	0	0	\$ 3,766					
165	Administration	N/A	2,953	7,896	0	0	0	0		\$ 10,849	\$ 10,849		
166	Medical Records	55,567	950	2,540	0	0	0	0		59,057		\$ 59,057	
170	Inservice Education - Nursing	18,893	306	817	0	0	0	0	\$ 20,016				
ANCILLARY SERVICES													
075	Patient Supplies		226	604	0	0	0	0	0	829	66	359	\$ 1,254 *****
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	85	460	545 *****
080	Physical Therapy		856	2,288	0	0	0	0	0	3,144	616	3,354	7,115 *****
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0 *****
082	Occupational Therapy		818	2,188	0	0	0	0	0	3,006	483	2,627	6,116 *****
083	Speech Pathology		108	289	0	0	0	0	0	397	105	569	1,071 *****
085	Pharmacy		0	0	0	0	0	0	0	0	405	2,206	2,611 *****
090	Laboratory		0	0	0	0	0	0	0	0	122	665	787 ****
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	24	130	154 ***
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0 *****
ROUTINE SERVICES													
105	Skilled Nursing Care		36,499	97,596	45,093	313,021	1,728	3,766	20,016	517,719	8,922	48,567	575,208 *
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 - Pediatrics		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		386	1,031	0	0	0	0	0	1,417	22	119	1,557
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 596,418	\$ 53,973	\$ 143,828	\$ 45,093	\$ 313,021	\$ 1,728	\$ 3,766	\$ 20,016	\$ 526,512	\$ 10,849	\$ 59,057	\$ 596,418

* (To Schedule 1)
 ** (To Adult Subacute Schedule 1)
 *** (To Adult Subacute Schedule 2)
 **** (To Pediatric Subacute Schedule 1)
 ***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

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

Provider Name:
WILLOW PASS HEALTHCARE CENTER

Provider Number:
ZZR05241J

NPI:
1699840231

OSHPD Facility Number:
206070962

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 161,005	\$ 161,005										
010	Housekeeping	16,071	547	\$ 16,618									
060	Laundry and Linen	14,059	5,513	571	\$ 20,143								
065	Dietary	155,839	21,911	2,269	0	\$ 180,019							
155	Social Services	0	1,403	145	0	0	\$ 1,548						
160	Activities	4,249	3,058	317	0	0	0	\$ 7,624					
165	Administration	N/A	8,809	912	0	0	0	0		\$ 9,721	\$ 9,721		
166	Medical Records	1,855	2,834	293	0	0	0	0		4,982		\$ 4,982	
170	Inservice Education - Nursing	272	912	94	0	0	0	0	\$ 1,278				
ANCILLARY SERVICES													
075	Patient Supplies	0	673	70	0	0	0	0	0	743	59	30	\$ 832
077	Specialized Support Surfaces	36,302	0	0	0	0	0	0	0	36,302	76	39	36,417
080	Physical Therapy	0	2,553	264	0	0	0	0	0	2,817	552	283	3,652
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	2,441	253	0	0	0	0	0	2,694	432	222	3,348
083	Speech Pathology	0	323	33	0	0	0	0	0	356	94	48	498
085	Pharmacy	0	0	0	0	0	0	0	0	0	363	186	549
090	Laboratory	0	0	0	0	0	0	0	0	0	109	56	166
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	21	11	32
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	113,146	108,880	11,276	20,143	180,019	1,548	7,624	1,278	443,913	7,995	4,097	456,005
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 - Pediatrics		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		1,150	119	0	0	0	0	0	1,269	20	10	1,299
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 502,798	\$ 161,005	\$ 16,618	\$ 20,143	\$ 180,019	\$ 1,548	\$ 7,624	\$ 1,278	\$ 488,095	\$ 9,721	\$ 4,982	\$ 502,798

* (To Schedule 1)
 ** (To Adult Subacute Schedule 1)
 *** (To Adult Subacute Schedule 2)
 **** (To Pediatric Subacute Schedule 1)
 ***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WILLOW PASS HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05241J

NPI:
1699840231

OSHPD Facility Number:
206070962

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 120,077	74%							
	Property Tax (line 40)	41,233	26%	\$ 161,310						
005	Plant Operations and Maintenance			13,908	\$ 13,908					
010	Housekeeping			501	47	\$ 548				
060	Laundry and Linen			5,047	476	19	\$ 5,542			
065	Dietary			20,059	1,893	75	0	\$ 22,027		
155	Social Services			1,284	121	5	0	0	\$ 1,410	
160	Activities			2,800	264	10	0	0	0	\$ 3,074
165	Administration			8,065	761	30	0	0	0	0
166	Medical Records			2,594	245	10	0	0	0	0
170	Inservice Education - Nursing			835	79	3	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			616	58	2	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,337	221	9	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,235	211	8	0	0	0	0
083	Speech Pathology			295	28	1	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 Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			99,681	9,405	372	5,542	22,027	1,410	3,074
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 - Pediatrics			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			1,053	99	4	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 161,310	100%	\$ 161,310	\$ 13,908	\$ 548	\$ 5,542	\$ 22,027	\$ 1,410	\$ 3,074

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

**** (To Pediatric Subacute Schedule 1)

***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WILLOW PASS HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05241J

NPI:
1699840231

OSHPD Facility Number:
206070962

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 74% Of Total	Property Tax 26% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 120,077	74%							
	Property Tax (line 40)	41,233	26%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 8,856	\$ 8,856				
166	Medical Records				2,849		\$ 2,849			
170	Inservice Education - Nursing			\$ 917						
ANCILLARY SERVICES										
075	Patient Supplies			0	677	54	17	\$ 748	\$ 557	\$ 191 *****
077	Specialized Support Surfaces			0	0	69	22	91	68	23 *****
080	Physical Therapy			0	2,567	503	162	3,231	2,405	826 *****
081	Respiratory Therapy			0	0	0	0	0	0	0 *****
082	Occupational Therapy			0	2,454	394	127	2,974	2,214	760 *****
083	Speech Pathology			0	324	85	27	437	325	112 *****
085	Pharmacy			0	0	331	106	437	325	112 *****
090	Laboratory			0	0	100	32	132	98	34 ***
095	Home Health Services			0	0	0	0	0	0	0 *****
100	Other Ancillary Services			0	0	19	6	26	19	7 ***
101	Subacute Ancillary Services			0	0	0	0	0	0	0 *****
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0 *****
ROUTINE SERVICES										
105	Skilled Nursing Care			917	142,428	7,283	2,343	152,053	113,186	38,867 *
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 - Pediatrics			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	1,156	18	6	1,180	878	302
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 161,310	100%	\$ 917	\$ 149,606	\$ 8,856	\$ 2,849	\$ 161,310	\$ 120,077	\$ 41,233

* (To Schedule 1)
 ** (To Adult Subacute Schedule 1)
 *** (To Adult Subacute Schedule 2)
 **** (To Pediatric Subacute Schedule 1)
 ***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WILLOW PASS HEALTHCARE CENTER

Provider Number:
ZZR05241J

NPI:
1699840231

OSHPD Facility Number:
206070962

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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. 61% of Total	DPH License Fees 3% of Total	Liability Insurance 7% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 11,995												
055	Interest-Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	538,209												
	Total Costs Allocable as Administration	550,204	61%											
167	DPH Licensing Fees	23,821	3%											
168	Liability Insurance	62,523	7%											
169	Quality Assurance Fees	272,684	30%											
174	Caregiver Training	0	0%											
	Total	909,232	100%						\$ 909,232					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 26,073	\$ 829	\$ 743	\$ 677	\$ 28,322	5,529	\$ 3,346	\$ 145	\$ 380	\$ 1,658	\$ -
077	Specialized Support Surfaces			0	0	36,302	0	36,302	7,087	4,289	186	487	2,125	0
080	Physical Therapy			255,990	3,144	2,817	2,567	264,518	51,641	31,250	1,353	3,551	15,488	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			199,019	3,006	2,694	2,454	207,172	40,446	24,475	1,060	2,781	12,130	0
083	Speech Pathology			43,830	397	356	324	44,908	8,767	5,305	230	603	2,629	0
085	Pharmacy			173,972	0	0	0	173,972	33,964	20,553	890	2,336	10,186	0
090	Laboratory			52,428	0	0	0	52,428	10,235	6,194	268	704	3,070	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			10,237	0	0	0	10,237	1,999	1,209	52	137	599	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,725,990	517,719	443,913	142,428	3,830,050	747,734	452,476	19,590	51,418	224,250	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 - Pediatrics			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			5,528	1,417	1,269	1,156	9,370	1,829	1,107	48	126	549	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 909,232		\$ 3,493,067	\$ 526,512	\$ 488,095	\$ 149,606	\$ 4,657,279	\$ 909,232					
	Total Administrative Costs							\$ 909,232		\$ 550,204	\$ 23,821	\$ 62,523	\$ 272,684	\$ -
	Unit Cost Multiplier							0.19522815						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 69,906	\$ 14,703	\$ 8,856	\$ 93,465						
	TOTAL FACILITY COSTS							\$ 5,659,976						

* (To Schedule 1)
 ** (To Adult Subacute Schedule 1)
 *** (To Adult Subacute Schedule 2)
 **** (To Pediatric Subacute Schedule 1)
 ***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
WILLOW PASS HEALTHCARE CENTER

Provider Number:
ZZR05241J

NPI:
1699840231

OSHPD Facility Number:
206070962

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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)
		(Adjs 1,6)	(Adjs 1,6)	(Adjs 1,6)							
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,083									
010	Housekeeping		39								
060	Laundry and Linen	393	393	393							
065	Dietary	1,562	1,562	1,562							
155	Social Services	100	100	100							
160	Activities	218	218	218							
165	Administration	628	628	628							
166	Medical Records	202	202	202							
170	Inservice Education - Nursing	65	65	65							
	ANCILLARY SERVICES										
075	Patient Supplies	48	48	48						28,322	28,322
077	Specialized Support Surfaces									36,302	36,302
080	Physical Therapy	182	182	182						264,518	264,518
081	Respiratory Therapy									0	0
082	Occupational Therapy	174	174	174						207,172	207,172
083	Speech Pathology	23	23	23						44,908	44,908
085	Pharmacy									173,972	173,972
090	Laboratory									52,428	52,428
095	Home Health Services									0	0
100	Other Ancillary Services									10,237	10,237
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	7,762	7,762	7,762	272,190	81,657	2,741,674	2,741,674	2,741,674	3,830,050	3,830,050
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 - Pediatrics						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	82	82	82						9,370	9,370
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	12,561	11,478	11,439	272,190	81,657	2,741,674	2,741,674	2,741,674	4,657,279	4,657,279
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 48,701	\$ 48,761			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.017763235	0.01778512			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 53,973	\$ 143,828	\$ 45,093	\$ 313,021	\$ 1,728	\$ 3,766	\$ 20,016	\$ 10,849	\$ 59,057
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.70230005	12.57351077	0.16566881	3.83336170	0.00063012	0.00137366	0.00730062	0.00232952	0.01268052
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 161,005	\$ 16,618	\$ 20,143	\$ 180,019	\$ 1,548	\$ 7,624	\$ 1,278	\$ 9,721	\$ 4,982
	UNIT COST MULTIPLIER (INDIRECT OTHER)		14.02726956	1.45275492	0.07400217	2.20457277	0.00056462	0.00278065	0.00046621	0.00208737	0.00106972
	TOTAL CAPITAL COSTS - SCH. 5	\$ 161,310	\$ 13,908	\$ 548	\$ 5,542	\$ 22,027	\$ 1,410	\$ 3,074	\$ 917	\$ 8,856	\$ 2,849
	UNIT COST MULTIPLIER (CAPITAL COSTS)	12.84213040	1.21171173	0.04791501	0.02036074	0.26974962	0.00051435	0.00112128	0.00033433	0.00190152	0.00061164

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WILLOW PASS HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05241J

NPI:
1699840231

OSHPD Facility Number:
206070962

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 39,377	\$ 0	\$ 39,377	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,596	0	14,596	(Sch 3)
005	.79	Agency Staff	6200	3,120	(3,120)	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	157,885	3,120	161,005	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 214,978	\$ 0	\$ 214,978	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 92,943	\$ 0	\$ 92,943	(Sch 3)
010	.20-.39	Fringe Benefits	6300	50,702	0	50,702	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	16,071	0	16,071	(Sch 4)
010		Housekeeping - Total	6300	\$ 159,716	\$ 0	\$ 159,716	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 27,735	0	\$ 27,735	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	1,366	0	1,366	(Sch 5)
025		Depreciation: Equipment	7140	4,977	0	4,977	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	2,269	0	2,269	(Sch 5)
040		Property Taxes	7300	41,233	0	41,233	(Sch 5)
045		Property Insurance	7400	11,995	0	11,995	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	83,730	0	83,730	(Sch 5)
055		Interest-Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 547,999	\$ 0	\$ 547,999	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 33,956	\$ 0	\$ 33,956	(Sch 3)
060	.20-.39	Fringe Benefits	6400	4,348	0	4,348	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	14,059	0	14,059	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 52,363	\$ 0	\$ 52,363	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 208,260	\$ 0	\$ 208,260	(Sch 3)
065	.20-.39	Fringe Benefits	6500	77,776	0	77,776	(Sch 3)
065	.79	Agency Staff	6500	12,562	(12,562)	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	143,277	12,562	155,839	(Sch 4)
065		Dietary - Total	6500	\$ 441,875	\$ 0	\$ 441,875	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services (Note 1)					
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	26,073	0	26,073	(Sch 2)
075		Patient Supplies - Total	8100	\$ 26,073	\$ 0	\$ 26,073	(Sch 2)
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	36,302	0	36,302	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 36,302	\$ 0	\$ 36,302	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WILLOW PASS HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05241J

NPI:
1699840231

OSHPD Facility Number:
206070962

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	255,990	0	255,990	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	
080		Physical Therapy - Total	8200	\$ 255,990	\$ 0	\$ 255,990	(Sch 2)
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	
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
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	199,019	0	199,019	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	
082		Occupational Therapy - Total	8250	\$ 199,019	\$ 0	\$ 199,019	(Sch 2)
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	43,830	0	43,830	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	
083		Speech Pathology - Total	8280	\$ 43,830	\$ 0	\$ 43,830	(Sch 2)
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	173,972	0	173,972	
085		Pharmacy - Total	8300	\$ 173,972	\$ 0	\$ 173,972	(Sch 2)
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	52,428	0	52,428	
090		Laboratory - Total	8400	\$ 52,428	\$ 0	\$ 52,428	(Sch 2)
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	
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
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	10,237	0	10,237	
100		Other Ancillary Services - Total	8900	\$ 10,237	\$ 0	\$ 10,237	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WILLOW PASS HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05241J

NPI:
1699840231

OSHPD Facility Number:
206070962

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute 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	
101		Subacute Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102		Subacute Pediatrics 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	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
104		Subtotal 075 - 102		\$ 797,851	\$ 0	\$ 797,851	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,034,798	\$ 0	\$ 2,034,798	(Sch 2)
105	.20-.39	Fringe Benefits	6110	593,730	0	593,730	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	131,146	(18,000)	113,146	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,759,674	\$ (18,000)	\$ 2,741,674	
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 - Pediatrics					
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	
126		Subacute Care - Pediatrics - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WILLOW PASS HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05241J

NPI:
1699840231

OSHPD Facility Number:
206070962

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
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
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
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	5,528	0	5,528
140		Beauty and Barber - Total	8900	\$ 5,528	\$ 0	\$ 5,528
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,765,202	\$ (18,000)	\$ 2,747,202
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 41,103	\$ 0	\$ 41,103
155	.20-.39	Fringe Benefits	6600	7,598	0	7,598
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	0	0	0
155		Social Services - Total	6600	\$ 48,701	\$ 0	\$ 48,701

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WILLOW PASS HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05241J

NPI:
1699840231

OSHPD Facility Number:
206070962

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 33,980	\$ 0	\$ 33,980	(Sch 2)
160	.20-.39	Fringe Benefits	6700	11,516	0	11,516	(Sch 2)
160	.49	Agency Staff	6700	3,265	0	3,265	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,249	0	4,249	(Sch 4)
160		Activities - Total	6700	\$ 53,010	\$ 0	\$ 53,010	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 157,150	\$ 0	\$ 157,150	(Sch 6)
165	.20-.39	Fringe Benefits	6900	36,322	0	36,322	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	329,818	14,919	344,737	(Sch 6)
165		Administration - Total	6900	\$ 523,290	\$ 14,919	\$ 538,209	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	\$ 40,389	\$ 0	\$ 40,389	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	15,178	0	15,178	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	1,855	0	1,855	(Sch 4)
166		Medical Records - Total	6900	\$ 57,422	\$ 0	\$ 57,422	
167		DPH Licensing Fees	6900	\$ 23,821	\$ 0	\$ 23,821	(Sch 6)
168		Liability Insurance	6900	\$ 62,523	\$ 0	\$ 62,523	(Sch 6)
169		Quality Assurance Fees	6900	\$ 272,684	\$ 0	\$ 272,684	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 17,550	\$ 0	\$ 17,550	(Sch 3)
170	.20-.39	Fringe Benefits	6800	1,343	0	1,343	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	272	0	272	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 19,165	\$ 0	\$ 19,165	
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		\$ 1,060,616	\$ 14,919	\$ 1,075,535	
200		Total		\$ 5,665,906	\$ (3,081)	\$ 5,662,825	

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WILLOW PASS HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05241J

NPI:
1699840231

OSHPD Facility Number:
206070962

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		\$ 39,377	\$ 0	\$ 39,377
005	2	Fringe Benefits		14,596	0	14,596
005	3	Agency Staff		3,120	0	3,120
005	4	Other - Nonlabor		157,885	0	157,885
005	5	Plant Operations and Maintenance - Total		\$ 214,978	\$ 0	\$ 214,978
010		Housekeeping				
010	1	Salaries and Wages		\$ 92,943	\$ 0	\$ 92,943
010	2	Fringe Benefits		50,702	0	50,702
010	3	Agency Staff		0	0	0
010	4	Other - Nonlabor		16,071	0	16,071
010	5	Housekeeping - Total		\$ 159,716	\$ 0	\$ 159,716
015	4	Depreciation: Buildings and Improvements		\$ 27,735	\$ 0	\$ 27,735
020	4	Depreciation: Leasehold Improvements		1,366	0	1,366
025	4	Depreciation: Equipment		4,977	0	4,977
030	4	Depreciation and Amortization - Other		0	0	0
035	4	Leases and Rentals		2,269	0	2,269
040	4	Property Taxes		41,233	0	41,233
045	4	Property Insurance		11,995	0	11,995
050	4	Interest-Property, Plant, and Equipment		83,730	0	83,730
055	4	Interest-Other		0	0	0
		Subtotal 005 - 055		547,999	0	547,999
060		Laundry and Linen				
060	1	Salaries and Wages		\$ 33,956	\$ 0	\$ 33,956
060	2	Fringe Benefits		4,348	0	4,348
060	3	Agency Staff		0	0	0
060	4	Other - Nonlabor		14,059	0	14,059
060	5	Laundry and Linen - Total		\$ 52,363	\$ 0	\$ 52,363
065		Dietary				
065	1	Salaries and Wages		\$ 208,260	\$ 0	\$ 208,260
065	2	Fringe Benefits		77,776	0	77,776
065	3	Agency Staff		12,562	0	12,562
065	4	Other - Nonlabor		143,277	0	143,277
065	5	Dietary - Total		\$ 441,875	\$ 0	\$ 441,875
070	4	Provision for Bad Debts		\$ 0	\$ 0	\$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		\$ 0	\$ 0	\$ 0
075	2	Fringe Benefits		0	0	0
075	3	Agency Staff		0	0	0
075	4	Other - Nonlabor		26,073	0	26,073
075	5	Patient Supplies - Total		\$ 26,073	\$ 0	\$ 26,073
077		Specialized Support Surfaces				
077	1	Salaries and Wages		\$ 0	\$ 0	\$ 0
077	2	Fringe Benefits		0	0	0
077	3	Agency Staff		0	0	0
077	4	Other - Nonlabor		36,302	0	36,302
077	5	Specialized Support Surfaces - Total		\$ 36,302	\$ 0	\$ 36,302

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WILLOW PASS HEALTHCARE CENTER

Fiscal Period:
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Provider Number:
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NPI:
1699840231

OSHPD Facility Number:
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Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		\$ 0	\$ 0	\$ 0
080	2	Fringe Benefits		0	0	0
080	3	Agency Staff		255,990	0	255,990
080	4	Other - Nonlabor		0	0	0
080	5	Physical Therapy - Total		\$ 255,990	\$ 0	\$ 255,990
081		Respiratory Therapy				
081	1	Salaries and Wages		\$ 0	\$ 0	\$ 0
081	2	Fringe Benefits		0	0	0
081	3	Agency Staff		0	0	0
081	4	Other - Nonlabor		0	0	0
081	5	Respiratory Therapy - Total		\$ 0	\$ 0	\$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		\$ 0	\$ 0	\$ 0
082	2	Fringe Benefits		0	0	0
082	3	Agency Staff		199,019	0	199,019
082	4	Other - Nonlabor		0	0	0
082	5	Occupational Therapy - Total		\$ 199,019	\$ 0	\$ 199,019
083		Speech Pathology				
083	1	Salaries and Wages		\$ 0	\$ 0	\$ 0
083	2	Fringe Benefits		0	0	0
083	3	Agency Staff		43,830	0	43,830
083	4	Other - Nonlabor		0	0	0
083	5	Speech Pathology - Total		\$ 43,830	\$ 0	\$ 43,830
085		Pharmacy				
085	1	Salaries and Wages		\$ 0	\$ 0	\$ 0
085	2	Fringe Benefits		0	0	0
085	3	Agency Staff		0	0	0
085	4	Other - Nonlabor		173,972	0	173,972
085	5	Pharmacy - Total		\$ 173,972	\$ 0	\$ 173,972
090		Laboratory				
090	1	Salaries and Wages		\$ 0	\$ 0	\$ 0
090	2	Fringe Benefits		0	0	0
090	3	Agency Staff		0	0	0
090	4	Other - Nonlabor		52,428	0	52,428
090	5	Laboratory - Total		\$ 52,428	\$ 0	\$ 52,428
095		Home Health Services				
095	1	Salaries and Wages		\$ 0	\$ 0	\$ 0
095	2	Fringe Benefits		0	0	0
095	3	Agency Staff		0	0	0
095	4	Other - Nonlabor		0	0	0
095	5	Home Health Services - Total		\$ 0	\$ 0	\$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		\$ 0	\$ 0	\$ 0
100	2	Fringe Benefits		0	0	0
100	3	Agency Staff		0	0	0
100	4	Other - Nonlabor		10,237	0	10,237
100	5	Other Ancillary Services - Total		\$ 10,237	\$ 0	\$ 10,237

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WILLOW PASS HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
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NPI:
1699840231

OSHPD Facility Number:
206070962

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		\$ 0	\$ 0	\$ 0
101	2	Fringe Benefits		0	0	0
101	3	Agency Staff		0	0	0
101	4	Other - Nonlabor		0	0	0
101	5	Subacute Ancillary Services - Total		\$ 0	\$ 0	\$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		\$ 0	\$ 0	\$ 0
102	2	Fringe Benefits		0	0	0
102	3	Agency Staff		0	0	0
102	4	Other - Nonlabor		0	0	0
102	5	Subacute Pediatrics Ancillary Services - Total		\$ 0	\$ 0	\$ 0
104		Subtotal 075 - 102		\$ 797,851	\$ 0	\$ 797,851
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		\$ 2,034,798	\$ 0	\$ 2,034,798
105	2	Fringe Benefits		593,730	0	593,730
105	3	Agency Staff		0	0	0
105	4	Other - Nonlabor		131,146	0	131,146
105	5	Skilled Nursing Care - Total		\$ 2,759,674	\$ 0	\$ 2,759,674
110		Intermediate Care				
110	1	Salaries and Wages		\$ 0	\$ 0	\$ 0
110	2	Fringe Benefits		0	0	0
110	3	Agency Staff		0	0	0
110	4	Other - Nonlabor		0	0	0
110	5	Intermediate Care - Total		\$ 0	\$ 0	\$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		\$ 0	\$ 0	\$ 0
115	2	Fringe Benefits		0	0	0
115	3	Agency Staff		0	0	0
115	4	Other - Nonlabor		0	0	0
115	5	Mentally Disordered - Total		\$ 0	\$ 0	\$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		\$ 0	\$ 0	\$ 0
120	2	Fringe Benefits		0	0	0
120	3	Agency Staff		0	0	0
120	4	Other - Nonlabor		0	0	0
120	5	Developmentally Disabled - Total		\$ 0	\$ 0	\$ 0
125		Subacute Care				
125	1	Salaries and Wages		\$ 0	\$ 0	\$ 0
125	2	Fringe Benefits		0	0	0
125	3	Agency Staff		0	0	0
125	4	Other - Nonlabor		0	0	0
125	5	Subacute Care - Total		\$ 0	\$ 0	\$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		\$ 0	\$ 0	\$ 0
126	2	Fringe Benefits		0	0	0
126	3	Agency Staff		0	0	0
126	4	Other - Nonlabor		0	0	0
126	5	Subacute Care - Pediatrics - Total		\$ 0	\$ 0	\$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WILLOW PASS HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05241J

NPI:
1699840231

OSHPD Facility Number:
206070962

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		\$ 0	\$ 0	\$ 0
128	2	Fringe Benefits		0	0	0
128	3	Agency Staff		0	0	0
128	4	Other - Nonlabor		0	0	0
128	5	Transitional Inpatient Care - Total		\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		\$ 0	\$ 0	\$ 0
130	2	Fringe Benefits		0	0	0
130	3	Agency Staff		0	0	0
130	4	Other - Nonlabor		0	0	0
130	5	Hospice Inpatient Care - Total		\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	1	Salaries and Wages		\$ 0	\$ 0	\$ 0
135	2	Fringe Benefits		0	0	0
135	3	Agency Staff		0	0	0
135	4	Other - Nonlabor		0	0	0
135	5	Other Routine Services - Total		\$ 0	\$ 0	\$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		\$ 0	\$ 0	\$ 0
139	2	Fringe Benefits		0	0	0
139	3	Agency Staff		0	0	0
139	4	Other - Nonlabor		0	0	0
139	5	Residential Care - Total		\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		\$ 0	\$ 0	\$ 0
140	2	Fringe Benefits		0	0	0
140	3	Agency Staff		0	0	0
140	4	Other - Nonlabor		5,528	0	5,528
140	5	Beauty and Barber - Total		\$ 5,528	\$ 0	\$ 5,528
145		Other Nonreimbursable				
145	1	Salaries and Wages		\$ 0	\$ 0	\$ 0
145	2	Fringe Benefits		0	0	0
145	3	Agency Staff		0	0	0
145	4	Other - Nonlabor		0	0	0
145	5	Other Nonreimbursable - Total		\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,765,202	\$ 0	\$ 2,765,202
155		Social Services				
155	1	Salaries and Wages		\$ 41,103	\$ 0	\$ 41,103
155	2	Fringe Benefits		7,598	0	7,598
155	3	Agency Staff		0	0	0
155	4	Other - Nonlabor		0	0	0
155	5	Social Services - Total		\$ 48,701	\$ 0	\$ 48,701
160		Activities				
160	1	Salaries and Wages		\$ 33,980	\$ 0	\$ 33,980
160	2	Fringe Benefits		11,516	0	11,516
160	3	Agency Staff		3,265	0	3,265
160	4	Other - Nonlabor		4,249	0	4,249
160	5	Activities - Total		\$ 53,010	\$ 0	\$ 53,010

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WILLOW PASS HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05241J

NPI:
1699840231

OSHPD Facility Number:
206070962

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		\$ 157,150	\$ 0	\$ 157,150
165	2	Fringe Benefits		36,322	0	36,322
165	3	Agency Staff		0	0	0
165	4	Other - Nonlabor		329,818	0	329,818
165	5	Administration - Total		\$ 523,290	\$ 0	\$ 523,290
166		Medical Records				
166	1	Medical Records - Salaries and Wages		\$ 40,389	\$ 0	\$ 40,389
166	2	Medical Records - Fringe Benefits		15,178	0	15,178
166	3	Medical Records - Agency Staff		0	0	0
166	4	Medical Records - Other - Nonlabor		1,855	0	1,855
166	5	Medical Records - Total		\$ 57,422	\$ 0	\$ 57,422
167	4	DPH Licensing Fees ***		\$ 23,821	\$ 0	\$ 23,821
168	4	Liability Insurance ***		\$ 62,523	\$ 0	\$ 62,523
169	4	Quality Assurance Fees ***		\$ 272,684	\$ 0	\$ 272,684
170		Inservice Education - Nursing				
170	1	Salaries and Wages		\$ 17,550	\$ 0	\$ 17,550
170	2	Fringe Benefits		1,343	0	1,343
170	3	Agency Staff		0	0	0
170	4	Other - Nonlabor		272	0	272
170	5	Inservice Education - Nursing - Total		\$ 19,165	\$ 0	\$ 19,165
174		Caregiver Training ***				
174	1	Salaries and Wages		\$ 0	\$ 0	\$ 0
174	2	Fringe Benefits		0	0	0
174	3	Agency Staff		0	0	0
174	4	Other - Nonlabor		0	0	0
174	5	Caregiver Training - Total		\$ 0	\$ 0	\$ 0
		Subtotal 155 - 174		\$ 1,060,616	\$ 0	\$ 1,060,616
200		Total		\$ 5,665,906	\$ -	\$ 5,665,906

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

* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:
WILLOW PASS HEALTHCARE CENTER

Provider Number:
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NPI:
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OSHPD Facility Number:
206070962
Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	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	(3,120)	(3,120)						
005	4	Plant Operations and Maintenance - Other - Nonlabor	3,120	3,120						
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	(12,562)		(12,562)					
065	4	Dietary - Other - Nonlabor	12,562		12,562					
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:
WILLOW PASS HEALTHCARE CENTER

Provider Number:
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Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	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 Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics 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	(18,000)			(18,000)				
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 - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - 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 - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							

Provider Name:
WILLOW PASS HEALTHCARE CENTER

Provider Number:
ZZR05241J

NPI:
1699840231

OSHPD Facility Number:
206070962
Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	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	14,919			18,000	(3,081)			
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	DPH Licensing Fees	0							
168	4	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 - Medical Records - Salaries and Wages	0							
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name:
WILLOW PASS HEALTHCARE CENTER

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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
180	4	Professional Liability - Deductible	0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
200		Total	<u>(\$3,081)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,081)</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period	Provider Number	Adjustments	
WILLOW PASS HEALTHCARE CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR05241J	7	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>MEMORANDUM ADJUSTMENT</u>										
1	10.7	105	1	7	105	N/A	Skilled Nursing Care (Square Feet)	7,762	161	7,923 *
	10.7	075	2,3	7	075	N/A	Patient Supplies	0	48	48
	10.7	080	2,3	7	080	N/A	Physical Therapy	0	182	182
	10.7	082	2,3	7	082	N/A	Occupational Therapy	0	174	174
	10.7	083	2,3	7	083	N/A	Speech Pathology	0	23	23
	10.7	105	2,3	7	105	N/A	Skilled Nursing Care	0	7,923	7,923 *
	10.7	140	2,3	7	140	N/A	Beauty and Barber	0	82	82
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	12,561	161	12,722 *
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	0	8,432	8,432 *
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	0	8,432	8,432 *
							To reconcile provider's reported statistics on page 10.7 to provider's reported statistics on page 11(1). CMS Pub. 15-1, Sections 2300, 2304, and 2306			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number	Adjustments		
WILLOW PASS HEALTHCARE CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR05241J	7		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	005	3	8A-2	005	3	Plant Operations and Maintenance - Agency Staff	\$3,120	(\$3,120)	\$0	
	10.5	005	4	8A-2	005	4	Plant Operations and Maintenance - Other - Nonlabor	157,885	3,120	161,005	
3	10.5	065	3	8A-2	065	3	Dietary - Agency Staff	\$12,562	(\$12,562)	\$0	
	10.5	065	4	8A-2	065	4	Dietary - Other - Nonlabor	143,277	12,562	155,839	
							To reclassify consultant costs to the other non-labor classification. W&I Code Section 14126.023, Subdivision (c), Section 204(b) CCR, Title 22, Section 52000				
4	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	\$131,146	(\$18,000)	\$113,146	
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	329,818	18,000	347,818 *	
							To reclassify medical director expenses to administration for proper cost determination. CCR, Title 22, Section 52000				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider Number		Adjustments
WILLOW PASS HEALTHCARE CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		ZZR05241J		7
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
ADJUSTMENT TO REPORTED COSTS											
5	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To adjust reported home office costs for proper cost determination. CMS Pub. 15-1, Sections 2150.3 and 2304	*	\$347,818	(\$3,081)	\$344,737

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider Number		Adjustments
WILLOW PASS HEALTHCARE CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		ZZR05241J		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
ADJUSTMENT TO REPORTED STATISTICS											
6	10.7	010	2	7	010	N/A	Housekeeping (Square Feet)	0	39	39	
	10.7	060	2,3	7	060	N/A	Laundry and Linen	0	393	393	
	10.7	065	2,3	7	065	N/A	Dietary	0	1,562	1,562	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	* 7,923	(161)	7,762	
	10.7	155	2,3	7	155	N/A	Social Services	0	100	100	
	10.7	160	2,3	7	160	N/A	Activities	0	218	218	
	10.7	165	2,3	7	165	N/A	Administration	0	628	628	
	10.7	166	2,3	7	166	N/A	Medical Records	0	202	202	
	10.7	170	2,3	7	170	N/A	Inservice Education - Nursing	0	65	65	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	* 12,722	(161)	12,561	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	* 8,432	3,046	11,478	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	* 8,432	3,007	11,439	
							To adjust reported square footage statistics to agree with the provider's records.				
							CMS Pub. 15-1, Sections 2302.4, 2304, and 2306				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider Number		Adjustments
WILLOW PASS HEALTHCARE CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			ZZR05241J		7
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
<u>ADJUSTMENT TO OTHER MATTERS</u>												
7	Not Reported			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments because the share of cost was not properly deducted from the amount billed. CMS Pub. 15-1, Sections 2304 and 2409 CCR, Title 22, Section 51458.1			\$0	\$1,386	\$1,386