

**REPORT
ON THE
RATE SETTING AUDIT**

**BAYWOOD COURT HEALTH CENTER
CASTRO VALLEY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1043489016**

**FISCAL PERIOD ENDED
JUNE 30, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Matthew Moy
Auditor: Long Nguyen**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 31, 2013

Lisa Ray, Controller
Baywood Court Health Center
21966 Dolores Street
Castro Valley, CA 94546

BAYWOOD COURT HEALTH CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1043489016
FISCAL PERIOD ENDED JUNE 30, 2011

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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

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.

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BAYWOOD COURT HEALTH CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1043489016

OSHPD Facility No.:
206014238

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	\$ 2,732,045	\$ 156.58
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 520,494	\$ 29.83
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 494,904	\$ 28.36
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 112,194	\$ 6.43
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 11,138	\$ 0.64
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,286	\$ 0.59
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 32,813	\$ 1.88
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 154,021	\$ 8.83
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 800,028	\$ 45.85
11	Cost of Routine Service/Audited Total Costs	\$ 5,024,827	\$ 4,867,923	\$ 279.00
12	Total Patient Days (Adj 5)	17,464	17,448	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 287.72	\$ 279.00	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj 6)	2,988	2,740	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BAYWOOD COURT HEALTH CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1043489016

OSHPD Facility No.:
206014238

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
BAYWOOD COURT HEALTH CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1043489016

OSHPD Facility No.:
206014238

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	\$ 103,269	\$ 103,269		
160	Activities	74,678		\$ 74,678	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,554,098	103,269	74,678	2,732,045
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,732,045	\$ 103,269	\$ 74,678	\$ 2,732,045

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
BAYWOOD COURT HEALTH CENTER

Provider NPI:
1043489016

OSHPD Facility Number:
206014238

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

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	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 19,601	\$ 19,601										
010	Housekeeping	27,905	567	\$ 28,472									
060	Laundry and Linen	0	392	586	\$ 977								
065	Dietary	361,334	5,543	8,293	0	\$ 375,170							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	516	772	0	0	0	\$ 1,289					
165	Administration	N/A	1,647	2,463	0	0	0	0		\$ 4,110	\$ 4,110		
166	Medical Records	60,000	42	63	0	0	0	0		60,104		\$ 60,104	
170	Inservice Education - Nursing	72,353	181	270	0	0	0	0	\$ 72,804				
ANCILLARY SERVICES													
075	Patient Supplies		60	89	0	0	0	0	0	149	51	750	\$ 950
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		358	535	0	0	0	0	0	893	354	5,182	6,429
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	285	4,175	4,460
083	Speech Pathology		0	0	0	0	0	0	0	0	43	625	668
085	Pharmacy		0	0	0	0	0	0	0	0	259	3,787	4,045
090	Laboratory		0	0	0	0	0	0	0	0	59	868	928
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	17	248	264
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		9,182	13,735	977	375,170	0	1,289	72,804	473,156	3,030	44,309	520,494 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		210	314	0	0	0	0	0	523	2	30	556
145	Other Nonreimbursable		905	1,353	0	0	0	0	0	2,258	9	131	2,398
	TOTAL	\$ 541,193	\$ 19,601	\$ 28,472	\$ 977	\$ 375,170	\$ -	\$ 1,289	\$ 72,804	\$ 476,979	\$ 4,110	\$ 60,104	\$ 541,193

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
BAYWOOD COURT HEALTH CENTER

Provider NPI:
1043489016

OSHPD Facility Number:
206014238

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 48,181	\$ 48,181										
010	Housekeeping	3,988	1,395	\$ 5,383									
060	Laundry and Linen	51,341	962	111	\$ 52,414								
065	Dietary	224,215	13,626	1,568	0	\$ 239,409							
155	Social Services	0	0	0	0	0	\$ -						
160	Activities	5,114	1,269	146	0	0	0	\$ 6,529					
165	Administration	N/A	4,047	466	0	0	0	0		\$ 4,513	\$ 4,513		
166	Medical Records	2,496	103	12	0	0	0	0		2,611		\$ 2,611	
170	Inservice Education - Nursing	0	444	51	0	0	0	0	\$ 495				
ANCILLARY SERVICES													
075	Patient Supplies	63,706	147	17	0	0	0	0	0	63,870	56	33	\$ 63,959
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	441,028	879	101	0	0	0	0	0	442,008	389	225	442,623
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	358,916	0	0	0	0	0	0	0	358,916	313	181	359,411
083	Speech Pathology	53,738	0	0	0	0	0	0	0	53,738	47	27	53,812
085	Pharmacy	325,524	0	0	0	0	0	0	0	325,524	284	164	325,973
090	Laboratory	74,663	0	0	0	0	0	0	0	74,663	65	38	74,766
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	21,279	0	0	0	0	0	0	0	21,279	19	11	21,308
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	165,639	22,569	2,597	52,414	239,409	0	6,529	495	489,652	3,327	1,925	494,904 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	515	59	0	0	0	0	0	575	2	1	578
145	Other Nonreimbursable	0	2,223	256	0	0	0	0	0	2,479	10	6	2,495
	TOTAL	\$ 1,839,828	\$ 48,181	\$ 5,383	\$ 52,414	\$ 239,409	\$ -	\$ 6,529	\$ 495	\$ 1,832,704	\$ 4,513	\$ 2,611	\$ 1,839,828

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BAYWOOD COURT HEALTH CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1043489016

OSHPD Facility Number:
206014238

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)	\$ 125,187	91%							
	Property Tax (line 40)	12,428	9%	\$ 137,615						
005	Plant Operations and Maintenance			20,386	\$ 20,386					
010	Housekeeping			3,394	590	\$ 3,984				
060	Laundry and Linen			2,342	407	82	\$ 2,831			
065	Dietary			33,154	5,765	1,160	0	\$ 40,080		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			3,088	537	108	0	0	0	\$ 3,733
165	Administration			9,848	1,712	345	0	0	0	0
166	Medical Records			250	43	9	0	0	0	0
170	Inservice Education - Nursing			1,080	188	38	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			357	62	13	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,139	372	75	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			54,913	9,549	1,922	2,831	40,080	0	3,733
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,254	218	44	0	0	0	0
145	Other Nonreimbursable			5,410	941	189	0	0	0	0
	TOTAL	\$ 137,615	100%	\$ 137,615	\$ 20,386	\$ 3,984	\$ 2,831	\$ 40,080	\$ -	\$ 3,733

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BAYWOOD COURT HEALTH CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1043489016

OSHPD Facility Number:
206014238

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 91% Of Total	Property Tax 9% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 125,187	91%							
	Property Tax (line 40)	12,428	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 11,905	\$ 11,905				
166	Medical Records				302		\$ 302			
170	Inservice Education - Nursing			\$ 1,305						
	ANCILLARY SERVICES									
075	Patient Supplies			0	432	148	4	\$ 584	\$ 531	\$ 53
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,586	1,026	26	3,639	3,310	329
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	827	21	848	771	77
083	Speech Pathology			0	0	124	3	127	115	11
085	Pharmacy			0	0	750	19	769	700	69
090	Laboratory			0	0	172	4	176	160	16
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	49	1	50	46	5
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			1,305	114,334	8,776	223	123,333	112,194	11,138
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,516	6	0	1,522	1,385	137
145	Other Nonreimbursable			0	6,540	26	1	6,567	5,974	593
	TOTAL	\$ 137,615	100%	\$ 1,305	\$ 125,408	\$ 11,905	\$ 302	\$ 137,615	\$ 125,187	\$ 12,428

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
BAYWOOD COURT HEALTH CENTER

Provider NPI:
1043489016

OSHPD Facility Number:
206014238

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

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. 80% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 15% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 2,006												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,083,226												
	Total Costs Allocable as Administration	1,085,232	80%											
167	CDPH Licensing Fees	13,953	1%											
168	Professional Liability Insurance	44,510	3%											
169	Quality Assurance Fees	208,929	15%											
174	Caregiver Training	0	0%											
	Total	1,352,624	100%						\$ 1,352,624					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 149	\$ 63,870	\$ 432	\$ 64,451	16,872	\$ 13,536	\$ 174	\$ 555	\$ 2,606	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	893	442,008	2,586	445,488	116,617	93,564	1,203	3,837	18,013	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	358,916	0	358,916	93,955	75,382	969	3,092	14,512	0
083	Speech Pathology			0	0	53,738	0	53,738	14,067	11,286	145	463	2,173	0
085	Pharmacy			0	0	325,524	0	325,524	85,214	68,368	879	2,804	13,162	0
090	Laboratory			0	0	74,663	0	74,663	19,545	15,681	202	643	3,019	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	21,279	0	21,279	5,570	4,469	57	183	860	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			2,732,045	473,156	489,652	114,334	3,809,187	997,148	800,028	10,286	32,813	154,021	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	523	575	1,516	2,614	684	549	7	23	106	0
145	Other Nonreimbursable			0	2,258	2,479	6,540	11,277	2,952	2,368	30	97	456	0
	SUBTOTAL	\$ 1,352,624		\$ 2,732,045	\$ 476,979	\$ 1,832,704	\$ 125,408	\$ 5,167,137	\$ 1,352,624					
	Total Administrative Costs							\$ 1,352,624		\$ 1,085,232	\$ 13,953	\$ 44,510	\$ 208,929	\$ -
	Unit Cost Multiplier							0.26177438						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 64,214	\$ 7,124	\$ 12,207	\$ 83,544							
	TOTAL FACILITY COSTS							\$ 6,603,305						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
BAYWOOD COURT HEALTH CENTER

Provider NPI:
1043489016

OSHPD Facility Number:
206014238

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 4)	Plant Ops (SQ FT) 5 (Adj 4)	Hskpng (SQ FT) 10 (Adj 4)	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	5,136									
010	Housekeeping	855	855								
060	Laundry and Linen	590	590	590							
065	Dietary	8,353	8,353	8,353							
155	Social Services										
160	Activities	778	778	778							
165	Administration	2,481	2,481	2,481							
166	Medical Records	63	63	63							
170	Inservice Education - Nursing	272	272	272							
	ANCILLARY SERVICES										
075	Patient Supplies	90	90	90						64,451	64,451
077	Specialized Support Surfaces									0	0
080	Physical Therapy	539	539	539						445,488	445,488
081	Respiratory Therapy									0	0
082	Occupational Therapy									358,916	358,916
083	Speech Pathology									53,738	53,738
085	Pharmacy									325,524	325,524
090	Laboratory									74,663	74,663
095	Home Health Services									0	0
100	Other Ancillary Services									21,279	21,279
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	13,835	13,835	13,835	80,535	51,891	2,719,737	2,719,737	2,719,737	3,809,187	3,809,187
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	316	316	316						2,614	2,614
145	Other Nonreimbursable	1,363	1,363	1,363						11,277	11,277
	TOTAL STATISTICS	34,671	29,535	28,680	80,535	51,891	2,719,737	2,719,737	2,719,737	5,167,137	5,167,137
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 103,269 0.037970216	\$ 74,678 0.027457802			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 19,601 0.66365329	\$ 28,472 0.99276233	\$ 977 0.01213491	\$ 375,170 7.22996357	\$ - 0.00000000	\$ 1,289 0.00047383	\$ 72,804 0.02676860	\$ 4,110 0.00079533	\$ 60,104 0.01163204
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 48,181 1.63131877	\$ 5,383 0.18768402	\$ 52,414 0.65082525	\$ 239,409 4.61369275	\$ - 0.00000000	\$ 6,529 0.00240067	\$ 495 0.00018192	\$ 4,513 0.00087339	\$ 2,611 0.00050523
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 137,615 3.96916732	\$ 20,386 0.69021985	\$ 3,984 0.13890433	\$ 2,831 0.03515232	\$ 40,080 0.77239076	\$ - 0.00000000	\$ 3,733 0.00137259	\$ 1,305 0.00047988	\$ 11,905 0.00230390	\$ 302 0.00005850

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BAYWOOD COURT HEALTH CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1043489016

OSHPD Facility Number:
206014238

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 15,477	\$ 0	\$ 15,477	(Sch 3)
005	.20-.39	Fringe Benefits	6200	4,124	0	4,124	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	48,181	0	48,181	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 67,782	\$ 0	\$ 67,782	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 21,549	\$ 0	\$ 21,549	(Sch 3)
010	.20-.39	Fringe Benefits	6300	6,356	0	6,356	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	3,988	0	3,988	(Sch 4)
010		Housekeeping - Total	6300	\$ 31,893	\$ 0	\$ 31,893	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 86,596	\$ 0	\$ 86,596	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140		0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300		12,428	12,428	(Sch 5)
045		Property Insurance	7400	2,006	0	2,006	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	38,591	0	38,591	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 226,868	\$ 12,428	\$ 239,296	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	51,341	0	51,341	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 51,341	\$ 0	\$ 51,341	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 203,948	\$ 0	\$ 203,948	(Sch 3)
065	.20-.39	Fringe Benefits	6500	47,932	0	47,932	(Sch 3)
065	.79	Agency Staff	6500	109,454	0	109,454	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	383,315	(159,100)	224,215	(Sch 4)
065		Dietary - Total	6500	\$ 744,649	\$ (159,100)	\$ 585,549	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	63,706	0	63,706	(Sch 4)
075		Patient Supplies - Total	8100	\$ 63,706	\$ 0	\$ 63,706	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BAYWOOD COURT HEALTH CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1043489016

OSHPD Facility Number:
206014238

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	441,028	0	441,028	(Sch 4)
080		Physical Therapy - Total	8200	\$ 441,028	\$ 0	\$ 441,028	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	358,916	0	358,916	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 358,916	\$ 0	\$ 358,916	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	53,738	0	53,738	(Sch 4)
083		Speech Pathology - Total	8280	\$ 53,738	\$ 0	\$ 53,738	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	325,524	0	325,524	(Sch 4)
085		Pharmacy - Total	8300	\$ 325,524	\$ 0	\$ 325,524	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	74,663	0	74,663	(Sch 4)
090		Laboratory - Total	8400	\$ 74,663	\$ 0	\$ 74,663	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	21,279	0	21,279	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 21,279	\$ 0	\$ 21,279	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BAYWOOD COURT HEALTH CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1043489016

OSHPD Facility Number:
206014238

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,338,854	\$ 0	\$ 1,338,854	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,986,301	\$ 0	\$ 1,986,301	(Sch 2)
105	.20-.39	Fringe Benefits	6110	521,476	0	521,476	(Sch 2)
105	.49	Agency Staff	6110	46,321	0	46,321	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	165,639	0	165,639	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,719,737	\$ 0	\$ 2,719,737	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BAYWOOD COURT HEALTH CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1043489016

OSHPD Facility Number:
206014238

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
						(Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0
						(Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0
						(Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
						(Sch 2)
						(Sch 2)
						(Sch 4)
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900		0	0
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
						(Sch 2)
						(Sch 2)
						(Sch 2)
						(Sch 4)
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
						(Sch 2)
						(Sch 2)
						(Sch 4)
146		Subtotal 105 - 145		\$ 2,719,737	\$ 0	\$ 2,719,737
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 84,163	\$ 0	\$ 84,163
155	.20-.39	Fringe Benefits	6600	19,106	0	19,106
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600		0	0
155		Social Services - Total	6600	\$ 103,269	\$ 0	\$ 103,269
						(Sch 2)
						(Sch 2)
						(Sch 2)
						(Sch 4)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BAYWOOD COURT HEALTH CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1043489016

OSHPD Facility Number:
206014238

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 61,137	\$ 0	\$ 61,137	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,541	0	13,541	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,114	0	5,114	(Sch 4)
160		Activities - Total	6700	\$ 79,792	\$ 0	\$ 79,792	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 472,798	\$ 0	\$ 472,798	(Sch 6)
165	.20-.39	Fringe Benefits	6900	155,139	0	155,139	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	467,717	(12,428)	455,289	(Sch 6)
165		Administration - Total	6900	\$ 1,095,654	\$ (12,428)	\$ 1,083,226	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 48,800	\$ 0	\$ 48,800	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,200	0	11,200	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,496	0	2,496	(Sch 4)
166		Medical Records - Total	6900	\$ 62,496	\$ 0	\$ 62,496	
167		CDPH Licensing Fees	6900	\$ 13,953	\$ 0	\$ 13,953	(Sch 6)
168		Professional Liability Insurance	6900	\$ 44,510	\$ 0	\$ 44,510	(Sch 6)
169		Quality Assurance Fees	6900	\$ 208,929	\$ 0	\$ 208,929	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 58,724	\$ 0	\$ 58,724	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,629	0	13,629	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 72,353	\$ 0	\$ 72,353	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,680,956	\$ (12,428)	\$ 1,668,528	
200		Total		\$ 6,762,405	\$ (159,100)	\$ 6,603,305	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 481,605	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
BAYWOOD COURT HEALTH CENTER

Provider NPI:
1043489016

OSHPD Facility Number:
206014238

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ				
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			(\$159,100)	0	(159,100)	0	0	0	0	0
		Total	(To Sch 8)							

Provider Name							Fiscal Period			Provider NPI		Adjustments
BAYWOOD COURT HEALTH CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1043489016		6
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for information: purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$481,605	\$481,605

Provider Name							Fiscal Period		Provider NPI		Adjustments
BAYWOOD COURT HEALTH CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1043489016		6
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	As Reported	Increase (Decrease)	As Adjusted		
<u>RECLASSIFICATION OF REPORTED COSTS</u>											
2	10.5	040	4	8A-1	040	4	Property Taxes	\$0	\$12,428	\$12,428	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	467,717	(12,428)	455,289	
							To reclassify property tax expense to its own cost report line for proper rate setting.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period		Provider NPI		Adjustments
BAYWOOD COURT HEALTH CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1043489016		6
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENT TO REPORTED COSTS</u>											
3	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor To eliminate residential care food service expenses allocated to the skilled nursing care expense for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$383,315	(\$159,100)	\$224,215	

Provider Name							Fiscal Period		Provider NPI		Adjustments
BAYWOOD COURT HEALTH CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1043489016		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
4	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	5,136	5,136	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	855	855	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	590	590	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	8,353	8,353	
	10.7	160	1,2,3	7	160	N/A	Activities	0	778	778	
	10.7	165	1,2,3	7	165	N/A	Administration	0	2,481	2,481	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	63	63	
	10.7	170	1,2,3	7	170	N/A	In-Service Education	0	272	272	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	16,143	18,528	34,671	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	16,143	13,392	29,535	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	16,143	12,537	28,680	
							To include general services square footage for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period			Provider NPI		Adjustments
BAYWOOD COURT HEALTH CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1043489016		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>												
5	4.1	5	6	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	17,464	(16)	17,448		
6	4.1	5	2	1	15	N/A	Medi-Cal Nursing Facility Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: July 01, 2010 through June 30, 2011 Payment Period: July 01, 2010 through February 28, 2013 Report Date: March 13, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	2,988	(248)	2,740		