

**REPORT  
ON THE  
RATE SETTING AUDIT**

**BAY POINT HEALTHCARE CENTER  
HAYWARD, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1467446278**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong  
Audit Supervisor: Marisa Ho  
Auditor: Kent Huang**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

April 11, 2013

Rick Dumdumaya  
Accounts Receivable Manager  
Paksn, Inc.  
540 West Monte Vista Avenue  
Vacaville, CA 95688

BAY POINT HEALTHCARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1467446278  
FISCAL PERIOD ENDED DECEMBER 31, 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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$11,117, 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.

Rick Dum Dumaya  
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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.

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:  
BAY POINT HEALTHCARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1467446278

OSHPD Facility No.:  
206010974

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,730,669	\$ 109.06
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 811,205	\$ 23.71
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 751,872	\$ 21.98
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 40,570	\$ 1.19
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 25,384	\$ 0.74
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 24,698	\$ 0.72
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 190,230	\$ 5.56
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 6,611	\$ 0.19
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 387,634	\$ 11.33
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 750,107	\$ 21.93
11	Cost of Routine Service/Audited Total Costs	\$ 6,746,572	\$ 6,718,980	\$ 196.41
12	Total Patient Days (Adj 6)	34,162	34,209	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 197.49	\$ 196.41	
14	Overpayments (Adj 8)	\$ 0	\$ (11,117)	
15	Medi-Cal Days (Adj 7)	26,218	25,839	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:**  
BAY POINT HEALTHCARE CENTER

**Fiscal Period:**  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

**Provider NPI:**  
1467446278

**OSHPD Facility No.:**  
206010974

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj )		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj )	\$	\$ 0	

\* (From Subacute Care Schedule 1)

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
BAY POINT HEALTHCARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1467446278

OSHPD Facility No.:  
206010974

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 80,080	\$ 80,080		
160	Activities	128,704		\$ 128,704	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
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
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	3,521,885	80,080	128,704	3,730,669 *
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 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
<b>TOTAL</b>		<b>\$ 3,730,669</b>	<b>\$ 80,080</b>	<b>\$ 128,704</b>	<b>\$ 3,730,669</b>

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

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
BAY POINT HEALTHCARE CENTER

Provider NPI:  
1467446278

OSHPD Facility Number:  
206010974

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 12,516	\$ 12,516										
010	Housekeeping	344,575	77	\$ 344,652									
060	Laundry and Linen	35,505	290	8,033	\$ 43,828								
065	Dietary	359,665	1,516	42,003	0	\$ 403,184							
155	Social Services	N/A	250	6,916	0	0	\$ 7,166						
160	Activities	N/A	250	6,916	0	0	0	\$ 7,166					
165	Administration	N/A	669	18,545	0	0	0	0		\$ 19,215	\$ 19,215		
166	Medical Records	56,257	228	6,320	0	0	0	0		62,805		\$ 62,805	
170	Inservice Education - Nursing	31,475	40	1,102	0	0	0	0	\$ 32,616				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		106	2,938	0	0	0	0	0	3,044	20	66	\$ 3,130
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		177	4,896	0	0	0	0	0	5,073	859	2,807	8,739
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		177	4,896	0	0	0	0	0	5,073	786	2,567	8,426
083	Speech Pathology		55	1,515	0	0	0	0	0	1,570	251	821	2,642
085	Pharmacy		0	0	0	0	0	0	0	0	469	1,533	2,002
090	Laboratory		0	0	0	0	0	0	0	0	90	294	384
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	73	238	311
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		8,576	237,633	43,828	403,184	7,166	7,166	32,616	740,170	16,641	54,394	811,205
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
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		106	2,938	0	0	0	0	0	3,044	26	85	3,154
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 839,993</b>	<b>\$ 12,516</b>	<b>\$ 344,652</b>	<b>\$ 43,828</b>	<b>\$ 403,184</b>	<b>\$ 7,166</b>	<b>\$ 7,166</b>	<b>\$ 32,616</b>	<b>\$ 757,974</b>	<b>\$ 19,215</b>	<b>\$ 62,805</b>	<b>\$ 839,993</b>

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

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
BAY POINT HEALTHCARE CENTER

Provider NPI:  
1467446278

OSHPD Facility Number:  
206010974

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 292,572	\$ 292,572										
010	Housekeeping	27,126	1,807	\$ 28,933									
060	Laundry and Linen	11,587	6,777	674	\$ 19,039								
065	Dietary	241,188	35,435	3,526	0	\$ 280,150							
155	Social Services	420	5,835	581	0	0	\$ 6,836						
160	Activities	7,033	5,835	581	0	0	0	\$ 13,449					
165	Administration	N/A	15,646	1,557	0	0	0	0		\$ 17,203	\$ 17,203		
166	Medical Records	0	5,331	531	0	0	0	0		5,862		\$ 5,862	
170	Inservice Education - Nursing	0	929	92	0	0	0	0	\$ 1,022				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	0	2,479	247	0	0	0	0	0	2,725	18	6	\$ 2,749 ***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy	261,030	4,131	411	0	0	0	0	0	265,572	769	262	266,603 ***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy	237,872	4,131	411	0	0	0	0	0	242,414	703	240	243,357 ***
083	Speech Pathology	76,192	1,278	127	0	0	0	0	0	77,597	225	77	77,899 ***
085	Pharmacy	148,369	0	0	0	0	0	0	0	148,369	420	143	148,932 ***
090	Laboratory	28,457	0	0	0	0	0	0	0	28,457	81	27	28,565 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
100	Other Ancillary Services	23,061	0	0	0	0	0	0	0	23,061	65	22	23,149 ***
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 ***
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	190,974	200,478	19,949	19,039	280,150	6,836	13,449	1,022	731,896	14,899	5,077	751,872 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,823	2,479	247	0	0	0	0	0	4,548	23	8	4,579
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,547,704</b>	<b>\$ 292,572</b>	<b>\$ 28,933</b>	<b>\$ 19,039</b>	<b>\$ 280,150</b>	<b>\$ 6,836</b>	<b>\$ 13,449</b>	<b>\$ 1,022</b>	<b>\$ 1,524,639</b>	<b>\$ 17,203</b>	<b>\$ 5,862</b>	<b>\$ 1,547,704</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

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

ALLOCATION OF CAPITAL COSTS

Provider Name:  
BAY POINT HEALTHCARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1467446278

OSHPD Facility Number:  
206010974

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 43,138	62%							
	Property Tax (line 40)	26,990	38%	\$ 70,128						
005	Plant Operations and Maintenance			4,667	\$ 4,667					
010	Housekeeping			404	29	\$ 433				
060	Laundry and Linen			1,516	108	10	\$ 1,635			
065	Dietary			7,928	565	53	0	\$ 8,546		
155	Social Services			1,306	93	9	0	0	\$ 1,407	
160	Activities			1,306	93	9	0	0	0	\$ 1,407
165	Administration			3,501	250	23	0	0	0	0
166	Medical Records			1,193	85	8	0	0	0	0
170	Inservice Education - Nursing			208	15	1	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			555	40	4	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			924	66	6	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			924	66	6	0	0	0	0
083	Speech Pathology			286	20	2	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			44,855	3,198	299	1,635	8,546	1,407	1,407
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			555	40	4	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 70,128	100%	\$ 70,128	\$ 4,667	\$ 433	\$ 1,635	\$ 8,546	\$ 1,407	\$ 1,407

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

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
BAY POINT HEALTHCARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1467446278

OSHPD Facility Number:  
206010974

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 62% Of Total	Property Tax 38% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 43,138	62%							
	Property Tax (line 40)	26,990	38%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 3,774	\$ 3,774				
166	Medical Records				1,286		\$ 1,286			
170	Inservice Education - Nursing			\$ 224						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	598	4	1	\$ 603	\$ 371	\$ 232 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	996	169	57	1,222	752	470 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	996	154	53	1,203	740	463 ***
083	Speech Pathology			0	308	49	17	374	230	144 ***
085	Pharmacy			0	0	92	31	123	76	48 ***
090	Laboratory			0	0	18	6	24	15	9 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	14	5	19	12	7 ***
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			224	61,572	3,268	1,114	65,954	40,570	25,384 *
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 *
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	598	5	2	605	372	233
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 70,128	100%	\$ 224	\$ 65,069	\$ 3,774	\$ 1,286	\$ 70,128	\$ 43,138	\$ 26,990

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
BAY POINT HEALTHCARE CENTER

Provider NPI:  
1467446278

OSHPD Facility Number:  
206010974

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 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. 55% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 14% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 5,532												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	860,568												
	Total Costs Allocable as Administration	866,100	55%											
167	CDPH Licensing Fees	28,517	2%											
168	Professional Liability Insurance	219,646	14%											
169	Quality Assurance Fees	447,576	29%											
174	Caregiver Training	7,633	0%											
	Total	1,569,472	100%						\$ 1,569,472					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 3,044	\$ 2,725	\$ 598	\$ 6,367	1,644	\$ 907	\$ 30	\$ 230	\$ 469	\$ 8
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	5,073	265,572	996	271,642	70,140	38,706	1,274	9,816	20,002	341
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	5,073	242,414	996	248,484	64,160	35,406	1,166	8,979	18,297	312
083	Speech Pathology			0	1,570	77,597	308	79,475	20,521	11,324	373	2,872	5,852	100
085	Pharmacy			0	0	148,369	0	148,369	38,310	21,141	696	5,361	10,925	186
090	Laboratory			0	0	28,457	0	28,457	7,348	4,055	134	1,028	2,095	36
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	23,061	0	23,061	5,955	3,286	108	833	1,698	29
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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			3,730,669	740,170	731,896	61,572	5,264,307	1,359,280	750,107	24,698	190,230	387,634	6,611
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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	3,044	4,548	598	8,190	2,115	1,167	38	296	603	10
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,569,472		\$ 3,730,669	\$ 757,974	\$ 1,524,639	\$ 65,069	\$ 6,078,350	\$ 1,569,472					
	Total Administrative Costs							\$ 1,569,472		\$ 866,100	\$ 28,517	\$ 219,646	\$ 447,576	\$ 7,633
	Unit Cost Multiplier							0.25820689						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 82,019	\$ 23,065	\$ 5,059	\$ 110,144							
	<b>TOTAL FACILITY COSTS</b>							\$ 7,757,966						

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

## STATISTICS FOR COST ALLOCATION

Provider Name:  
BAY POINT HEALTHCARE CENTER

Provider NPI:  
1467446278

OSHPD Facility Number:  
206010974

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	1,616									
010	Housekeeping	140	140								
060	Laundry and Linen	525	525	525							
065	Dietary	2,745	2,745	2,745							
155	Social Services	452	452	452							
160	Activities	452	452	452							
165	Administration	1,212	1,212	1,212							
166	Medical Records	413	413	413							
170	Inservice Education - Nursing	72	72	72							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	192	192	192						6,367	6,367
077	Specialized Support Surfaces									0	0
080	Physical Therapy	320	320	320						271,642	271,642
081	Respiratory Therapy									0	0
082	Occupational Therapy	320	320	320						248,484	248,484
083	Speech Pathology	99	99	99						79,475	79,475
085	Pharmacy									148,369	148,369
090	Laboratory									28,457	28,457
095	Home Health Services									0	0
100	Other Ancillary Services									23,061	23,061
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	15,530	15,530	15,530	302,549	101,187	3,712,859	3,712,859	3,712,859	5,264,307	5,264,307
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	192	192	192						8,190	8,190
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	<b>24,280</b>	<b>22,664</b>	<b>22,524</b>	<b>302,549</b>	<b>101,187</b>	<b>3,712,859</b>	<b>3,712,859</b>	<b>3,712,859</b>	<b>6,078,350</b>	<b>6,078,350</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						\$ 80,080 0.021568285	\$ 128,704 0.034664392			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		\$ 12,516 0.55224144	\$ 344,652 15.30155895	\$ 43,828 0.14486330	\$ 403,184 3.98454033	\$ 7,166 0.00193003	\$ 7,166 0.00193003	\$ 32,616 0.00878473	\$ 19,215 0.00316119	\$ 62,805 0.01033251
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		\$ 292,572 12.90910695	\$ 28,933 1.28455314	\$ 19,039 0.06292756	\$ 280,150 2.76863230	\$ 6,836 0.00184104	\$ 13,449 0.00362215	\$ 1,022 0.00027524	\$ 17,203 0.00283016	\$ 5,862 0.00096440
	<b>TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	\$ 70,128 2.88830313	\$ 4,667 0.20594325	\$ 433 0.01923257	\$ 1,635 0.00540268	\$ 8,546 0.08446243	\$ 1,407 0.00037903	\$ 1,407 0.00037903	\$ 224 0.00006038	\$ 3,774 0.00062082	\$ 1,286 0.00021155

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BAY POINT HEALTHCARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1467446278

OSHPD Facility Number:  
206010974

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	\$ 9,663	\$ 0	\$ 9,663	(Sch 3)
005	.20-.39	Fringe Benefits	6200	2,885	(32)	2,853	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	292,572	0	292,572	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 305,120	\$ (32)	\$ 305,088	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 233,397	\$ 0	\$ 233,397	(Sch 3)
010	.20-.39	Fringe Benefits	6300	111,953	(775)	111,178	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	27,126	0	27,126	(Sch 4)
010		Housekeeping - Total	6300	\$ 372,476	\$ (775)	\$ 371,701	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	22,685	0	22,685	(Sch 5)
025		Depreciation: Equipment	7140	19,805	0	19,805	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	648	0	648	(Sch 5)
040		Property Taxes	7300	26,990	0	26,990	(Sch 5)
045		Property Insurance	7400	7,044	(1,512)	5,532	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 754,768	\$ (2,319)	\$ 752,449	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 20,804	\$ 0	\$ 20,804	(Sch 3)
060	.20-.39	Fringe Benefits	6400	14,770	(69)	14,701	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,587	0	11,587	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 47,161	\$ (69)	\$ 47,092	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 239,568	\$ 0	\$ 239,568	(Sch 3)
065	.20-.39	Fringe Benefits	6500	120,892	(795)	120,097	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	227,563	13,625	241,188	(Sch 4)
065		Dietary - Total	6500	\$ 588,023	\$ 12,830	\$ 600,853	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
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		0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
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:  
BAY POINT HEALTHCARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1467446278

OSHPD Facility Number:  
206010974

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	261,030	0	261,030	(Sch 4)
080		Physical Therapy - Total	8200	\$ 261,030	\$ 0	\$ 261,030	
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	237,872	0	237,872	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 237,872	\$ 0	\$ 237,872	
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	76,192	0	76,192	(Sch 4)
083		Speech Pathology - Total	8280	\$ 76,192	\$ 0	\$ 76,192	
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	148,369	0	148,369	(Sch 4)
085		Pharmacy - Total	8300	\$ 148,369	\$ 0	\$ 148,369	
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	28,457	0	28,457	(Sch 4)
090		Laboratory - Total	8400	\$ 28,457	\$ 0	\$ 28,457	
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	23,061	0	23,061	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 23,061	\$ 0	\$ 23,061	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BAY POINT HEALTHCARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1467446278

OSHPD Facility Number:  
206010974

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		\$ 774,981	\$ 0	\$ 774,981	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,433,458	\$ 0	\$ 2,433,458	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,096,504	(8,077)	1,088,427	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	204,599	(13,625)	190,974	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,734,561	\$ (21,702)	\$ 3,712,859	
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:  
BAY POINT HEALTHCARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1467446278

OSHPD Facility Number:  
206010974

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)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,823	0	1,823 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,823	\$ 0	\$ 1,823
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 3,736,384	\$ (21,702)	\$ 3,714,682
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 55,908	\$ 0	\$ 55,908 (Sch 2)
155	.20-.39	Fringe Benefits	6600	24,358	(186)	24,172 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	420	0	420 (Sch 4)
155		Social Services - Total	6600	\$ 80,686	\$ (186)	\$ 80,500

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BAY POINT HEALTHCARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1467446278

OSHPD Facility Number:  
206010974

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	\$ 93,725	\$ 0	\$ 93,725	(Sch 2)
160	.20-.39	Fringe Benefits	6700	35,290	(311)	34,979	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,033	0	7,033	(Sch 4)
160		Activities - Total	6700	\$ 136,048	\$ (311)	\$ 135,737	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 296,742	\$ 0	\$ 296,742	(Sch 6)
165	.20-.39	Fringe Benefits	6900	120,787	(985)	119,802	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	445,624	(1,600)	444,024	(Sch 6)
165		Administration - Total	6900	\$ 863,153	\$ (2,585)	\$ 860,568	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 39,993	\$ 0	\$ 39,993	(Sch 3)
166	.20-.39	Fringe Benefits	6900	16,397	(133)	16,264	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 56,390	\$ (133)	\$ 56,257	
167		CDPH Licensing Fees	6900	\$ 28,517	\$ 0	\$ 28,517	(Sch 6)
168		Professional Liability Insurance	6900	\$ 219,646	\$ 0	\$ 219,646	(Sch 6)
169		Quality Assurance Fees	6900	\$ 447,576	\$ 0	\$ 447,576	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 13,433	\$ 0	\$ 13,433	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,087	(45)	18,042	(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	\$ 31,520	\$ (45)	\$ 31,475	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 6,214	\$ 0	\$ 6,214	(Sch 6)
174	.20-.39	Fringe Benefits	6900	1,440	(21)	1,419	(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	\$ 7,654	\$ (21)	\$ 7,633	
		<b>Subtotal 155 - 174</b>		\$ 1,871,190	\$ (3,281)	\$ 1,867,909	
200		<b>Total</b>		\$ 7,772,507	\$ (14,541)	\$ 7,757,966	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 352,930	
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\* For informational purposes only, this amount is included in various cost centers above.





Provider Name:  
BAY POINT HEALTHCARE CENTER

Provider NPI:  
1467446278

OSHPD Facility Number:  
206010974

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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	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	(186)		(186)						
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	(311)		(311)						
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	(985)		(985)						
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	(1,600)				(1,600)				
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	(133)		(133)						
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	(45)		(45)						
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	(21)		(21)						



Provider Name							Fiscal Period	Provider NPI	Adjustments	
BAY POINT HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1467446278	8	
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. CMS Pub. 15-1, Sections 2300 and 2304 42 CFR 413.20 and 413.24	\$0	\$352,930	\$352,930

Provider Name							Fiscal Period		Provider NPI		Adjustments
BAY POINT HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1467446278		8
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.					
<b><u>RECLASSIFICATION OF REPORTED COSTS</u></b>											
2	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	\$227,563	\$13,625	\$241,188	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	204,599	(13,625)	190,974	
							To reclassify the nourishment costs to dietary cost center for proper cost determination.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

Provider Name							Fiscal Period	Provider NPI	Adjustments		
BAY POINT HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1467446278	8		
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.					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
3	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$2,885	(\$32)	\$2,853	
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	111,953	(775)	111,178	
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	14,770	(69)	14,701	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	120,892	(795)	120,097	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	1,096,504	(8,077)	1,088,427	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	24,358	(186)	24,172	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	35,290	(311)	34,979	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	120,787	(985)	119,802	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	16,397	(133)	16,264	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	18,087	(45)	18,042	
	10.5	174	2	8A-1	174	2	Caregiver Training - Fringe Benefits	1,440	(21)	1,419	
							To adjust the reported health insurance to agree with provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
4	10.5	045	4	8A-1	045	4	Property Insurance	\$7,044	(\$1,512)	\$5,532	
							To adjust the reported property insurances to agree with provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$445,624	(\$1,600)	\$444,024	
							To eliminate nonreimbursable marketing cost for proper cost determination. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2136, 2304, and 2328				

Provider Name							Fiscal Period		Provider NPI		Adjustments
BAY POINT HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1467446278		8
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.					
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>											
6	4.1	70	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	34,162	47	34,209	
7	4.1	5	2	1	15	N/A	Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through December 3, 2012 Report Date: December 6, 2012 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	26,218	(379)	25,839	

Provider Name							Fiscal Period			Provider NPI		Adjustments
BAY POINT HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1467446278		8
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 OTHER MATTERS</u>												
8	Not Reported			1	14	N/A	Medi-Cal Overpayment To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$0	\$11,117	\$11,117