APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

BAKERSFIELD HEALTHCARE CENTER
BAKERSFIELD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1104008002

FISCAL PERIOD ENDED
DECEMBER 31, 2011

Audits Section – Gardena
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Maria Delgado
Audit Supervisor: Deborah Lee
Auditor: Min (Cherrie) Cheung

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

April 8, 2014

Douglas Tucker, Administrator
Bakersfield Healthcare Center
730 34th Street
Bakersfield, CA 93301

In the Matter of:

BAKERSFIELD HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1104008002
FISCAL PERIOD ENDED: DECEMBER 31, 2011
CASE NUMBER: NF13-1211-670K-CH

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated on January 14, 2014, the following revision is made to the Medi-Cal audit report dated February 21, 2013.

SUMMARY OF REVISION

	COST	COST PER DAY
Audited Cost and Cost Per Day	$ 7,261,986	$ 178.66
Revision	46,334	1.14
Revised Cost and Cost Per Day	$ 7,308,320	$ 179.80

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

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

cc: Jerry Winklhofer
Accounting Manager
Lifehouse Health Services
300 Corporate Pointe, Suite 550
Culver City, CA 90230

Eddie Uppla, Consultant
Axiom Healthcare Group
9534 Topanga Canyon Boulevard
Chatsworth, CA 91311

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BAKERSFIELD HEALTHCARE CENTER

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

Provider NPI:
1104008002

OSHPD Facility No.:
206150682

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 2,912,963	$ 2,912,963	$ 71.66
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 735,045	$ 735,045	$ 18.08
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ 929,118	$ 929,118	$ 22.86
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 877,211	$ 877,211	$ 21.58
5	Property Taxes (Sch. 5, Ln. 105)	$ 56,061	$ 56,061	$ 1.38
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ 31,423	$ 31,423	$ 0.77
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ 84,871	$ 84,871	$ 2.09
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 456,980	$ 456,980	$ 11.24
10	Cost of Administration (Sch. 6, Ln. 105)	$ 1,178,315	$ 1,224,649	$ 30.13
11	Cost of Routine Service/Revised Total Costs	$ 7,261,986	$ 7,308,320.31	$ 179.80
12	Total Patient Days (Rev)	40,647	40,647	
13	Cost Per Patient Day (Cost Divided by Days)	$ 178.66	$ 179.80	
14	Overpayments (Rev)	$ (25,613)	$ (25,613)	
15	Medi-Cal Days (Rev)	31,949	31,949	
16	Medi-Cal Managed Care Days (Rev)		0	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days (Rev)		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Rev)	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days (Rev)		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Rev)	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days (Rev)		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Rev)	$	$ 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	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BAKERSFIELD HEALTHCARE CENTER

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

Provider NPI:
1104008002

OSHPD Facility No.:
206150682

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED 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			0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52		$	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
54			0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56		$	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
58			0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60		$	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
BAKERSFIELD HEALTHCARE CENTER

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

Provider NPI:
1104008002

OSHPD Facility No.:
206150682

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 78,214	$ 78,214			
160	Activities	96,469		$ 96,469		
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	235,969	0	0	235,969	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	204,841	0	0	204,841	
083	Speech Pathology	38,217	0	0	38,217	
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	2,738,280	78,214	96,469	2,912,963	*
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	22,847	0	0	22,847	
	TOTAL	$ 3,414,837	$ 78,214	$ 96,469	$ 3,414,837	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: BAKERSFIELD HEALTHCARE CENTER
Provider NPI: 1104008002
OSHPD Facility Number: 206150682
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	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 76,919	$ 76,919											
010	Housekeeping	159,502	395	$ 159,897										
060	Laundry and Linen	94,251	2,936	6,135	$ 103,322									
065	Dietary	281,661	11,024	23,034	0	$ 315,718								
155	Social Services	N/A	456	953	0	0	$ 1,408							
160	Activities	N/A	6,000	12,536	0	0	0	$ 18,536						
165	Administration	N/A	2,480	5,182	0	0	0	0		$ 7,662	$ 7,662			
166	Medical Records	59,476	1,003	2,096	0	0	0	0		62,575		$ 62,575		
170	Inservice Education - Nursing	80,038	1,033	2,159	0	0	0	0	$ 83,231					
	ANCILLARY SERVICES													
075	Patient Supplies		304	635	0	0	0	0	0	939	97	791	$ 1,827	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	38	307	344	
080	Physical Therapy		267	559	0	0	0	0	0	826	283	2,314	3,424	
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	241	1,965	2,205	
083	Speech Pathology		0	0	0	0	0	0	0	0	45	367	411	
085	Pharmacy		0	0	0	0	0	0	0	0	449	3,663	4,112	
090	Laboratory		0	0	0	0	0	0	0	0	28	227	255	
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	69	560	628	
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		50,058	104,595	103,322	315,718	1,408	18,536	83,231	676,868	6,347	51,830	735,045	*
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		356	743	0	0	0	0	0	1,099	13	107	1,219	
145	Other Nonreimbursable		608	1,270	0	0	0	0	0	1,878	54	444	2,376	
	TOTAL	$ 751,847	$ 76,919	$ 159,897	$ 103,322	$ 315,718	$ 1,408	$ 18,536	$ 83,231	$ 681,610	$ 7,662	$ 62,575	$ 751,847	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: BAKERSFIELD HEALTHCARE CENTER
Provider NPI: 1104008002
OSHPD Facility Number: 206150682
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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 289,970	$ 289,970											
010	Housekeeping	34,985	1,489	$ 36,474										
060	Laundry and Linen	25,515	11,068	1,399	$ 37,982									
065	Dietary	346,157	41,557	5,254	0	$ 392,968								
155	Social Services	2,720	1,719	217	0	0	$ 4,656							
160	Activities	15,399	22,617	2,860	0	0	0	$ 40,876						
165	Administration	N/A	9,349	1,182	0	0	0	0		$ 10,532	$ 10,532			
166	Medical Records	0	3,781	478	0	0	0	0		4,259		$ 4,259		
170	Inservice Education - Nursing	2,246	3,896	493	0	0	0	0	$ 6,634					
	ANCILLARY SERVICES													
075	Patient Supplies	76,421	1,146	145	0	0	0	0	0	77,712	133	54	$ 77,899	
077	Specialized Support Surfaces	31,981	0	0	0	0	0	0	0	31,981	52	21	32,054	
080	Physical Therapy	0	1,008	127	0	0	0	0	0	1,136	390	158	1,683	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	331	134	464	
083	Speech Pathology	0	0	0	0	0	0	0	0	0	62	25	87	
085	Pharmacy	381,913	0	0	0	0	0	0	0	381,913	617	249	382,779	
090	Laboratory	23,659	0	0	0	0	0	0	0	23,659	38	15	23,713	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	58,360	0	0	0	0	0	0	0	58,360	94	38	58,492	
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	221,183	188,707	23,860	37,982	392,968	4,656	40,876	6,634	916,867	8,723	3,528	929,118	*
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	4,116	1,341	169	0	0	0	0	0	5,626	18	7	5,651	
145	Other Nonreimbursable	11,345	2,292	290	0	0	0	0	0	13,926	75	30	14,031	
	TOTAL	$ 1,525,970	$ 289,970	$ 36,474	$ 37,982	$ 392,968	$ 4,656	$ 40,876	$ 6,634	$ 1,511,179	$ 10,532	$ 4,259	$ 1,525,970	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BAKERSFIELD HEALTHCARE CENTER

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

Provider NPI:
1104008002

OSHPD Facility Number:
206150682

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 902,362	94%							
	Property Tax (line 40)	57,668	6%	$ 960,030						
005	Plant Operations and Maintenance			15,525	$ 15,525					
010	Housekeeping			4,852	80	$ 4,931				
060	Laundry and Linen			36,052	593	189	$ 36,833			
065	Dietary			135,361	2,225	710	0	$ 138,296		
155	Social Services			5,598	92	29	0	0	$ 5,719	
160	Activities			73,670	1,211	387	0	0	0	$ 75,268
165	Administration			30,453	501	160	0	0	0	0
166	Medical Records			12,316	202	65	0	0	0	0
170	Inservice Education - Nursing			12,689	209	67	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			3,732	61	20	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,284	54	17	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			614,667	10,104	3,226	36,833	138,296	5,719	75,268
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			4,366	72	23	0	0	0	0
145	Other Nonreimbursable			7,464	123	39	0	0	0	0
	TOTAL	$ 960,030	100%	$ 960,030	$ 15,525	$ 4,931	$ 36,833	$ 138,296	$ 5,719	$ 75,268

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BAKERSFIELD HEALTHCARE CENTER

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

Provider NPI:
1104008002

OSHPD Facility Number:
206150682

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 94% Of Total	Property Tax 6% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 902,362	94%								
	Property Tax (line 40)	57,668	6%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 31,114	$ 31,114					
166	Medical Records				12,583		$ 12,583				
170	Inservice Education - Nursing			$ 12,964							
	ANCILLARY SERVICES										
075	Patient Supplies			0	3,813	393	159	$ 4,365	$ 4,103	$ 262	
077	Specialized Support Surfaces			0	0	153	62	214	201	13	
080	Physical Therapy			0	3,355	1,151	465	4,972	4,673	299	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	0	977	395	1,372	1,290	82	
083	Speech Pathology			0	0	182	74	256	241	15	
085	Pharmacy			0	0	1,821	737	2,558	2,404	154	
090	Laboratory			0	0	113	46	158	149	10	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	278	113	391	367	23	
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			12,964	897,078	25,772	10,422	933,272	877,211	56,061	*
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	4,461	53	22	4,536	4,264	272	
145	Other Nonreimbursable			0	7,626	221	89	7,936	7,459	477	
	TOTAL	$ 960,030	100%	$ 12,964	$ 916,333	$ 31,114	$ 12,583	$ 960,030	$ 902,362	$ 57,668	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: BAKERSFIELD HEALTHCARE CENTER
Provider NPI: 1104008002
OSHPD Facility Number: 206150682
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. 68% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 7,485												
055	Interest - Other	81,547												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,389,483												
	Total Costs Allocable as Administration	1,478,515	68%											
167	CDPH Licensing Fees	37,937	2%											
168	Professional Liability Insurance	102,464	5%											
169	Quality Assurance Fees	551,710	25%											
174	Caregiver Training	0	0%											
	Total	2,170,626	100%						$ 2,170,626					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ 939	$ 77,712	$ 3,813	$ 82,464	27,437	$ 18,689	$ 480	$ 1,295	$ 6,974	$ -
077	Specialized Support Surfaces			0	0	31,981	0	31,981	10,641	7,248	186	502	2,705	0
080	Physical Therapy			235,969	826	1,136	3,355	241,286	80,280	54,682	1,403	3,790	20,405	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			204,841	0	0	0	204,841	68,154	46,423	1,191	3,217	17,323	0
083	Speech Pathology			38,217	0	0	0	38,217	12,715	8,661	222	600	3,232	0
085	Pharmacy			0	0	381,913	0	381,913	127,069	86,552	2,221	5,998	32,297	0
090	Laboratory			0	0	23,659	0	23,659	7,872	5,362	138	372	2,001	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	58,360	0	58,360	19,417	13,226	339	917	4,935	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			2,912,963	676,868	916,867	897,078	5,403,776	1,797,923	1,224,649	31,423	84,871	456,980	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	1,099	5,626	4,461	11,186	3,722	2,535	65	176	946	0
145	Other Nonreimbursable			22,847	1,878	13,926	7,626	46,277	15,397	10,488	269	727	3,914	0
	SUBTOTAL	$ 2,170,626		$ 3,414,837	$ 681,610	$ 1,511,179	$ 916,333	$ 6,523,960	$ 2,170,626					
	Total Administrative Costs							$ 2,170,626		$ 1,478,515	$ 37,937	$ 102,464	$ 551,710	$ -
	Unit Cost Multiplier							0.33271603						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 70,237	$ 14,791	$ 43,697	$ 128,724						
	TOTAL FACILITY COSTS							$ 8,823,310						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: BAKERSFIELD HEALTHCARE CENTER
Provider NPI: 1104008002
OSHPD Facility Number: 206150682
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 Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	416									
010	Housekeeping	130	130								
060	Laundry and Linen	966	966	966							
065	Dietary	3,627	3,627	3,627							
155	Social Services	150	150	150							
160	Activities	1,974	1,974	1,974							
165	Administration	816	816	816							
166	Medical Records	330	330	330							
170	Inservice Education - Nursing	340	340	340							
	ANCILLARY SERVICES										
075	Patient Supplies	100	100	100						82,464	82,464
077	Specialized Support Surfaces									31,981	31,981
080	Physical Therapy	88	88	88						241,286	241,286
081	Respiratory Therapy									0	0
082	Occupational Therapy									204,841	204,841
083	Speech Pathology									38,217	38,217
085	Pharmacy									381,913	381,913
090	Laboratory									23,659	23,659
095	Home Health Services									0	0
100	Other Ancillary Services									58,360	58,360
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	16,470	16,470	16,470	400,060	120,018	2,959,463	2,959,463	2,959,463	5,403,776	5,403,776
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	117	117	117						11,186	11,186
145	Other Nonreimbursable	200	200	200						46,277	46,277
	TOTAL STATISTICS	25,724	25,308	25,178	400,060	120,018	2,959,463	2,959,463	2,959,463	6,523,960	6,523,960
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 78,214	$ 96,469			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.026428443	0.032596792			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 76,919	$ 159,897	$ 103,322	$ 315,718	$ 1,408	$ 18,536	$ 83,231	$ 7,662	$ 62,575
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.03931563	6.35066769	0.25826557	2.63059266	0.00047593	0.00626324	0.02812355	0.00117448	0.00959152
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 289,970	$ 36,474	$ 37,982	$ 392,968	$ 4,656	$ 40,876	$ 6,634	$ 10,532	$ 4,259
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.45764185	1.44866524	0.09494199	3.27424366	0.00157324	0.01381198	0.00224167	0.00161429	0.00065284
	TOTAL CAPITAL COSTS - SCH. 5	$ 960,030	$ 15,525	$ 4,931	$ 36,833	$ 138,296	$ 5,719	$ 75,268	$ 12,964	$ 31,114	$ 12,583
	UNIT COST MULTIPLIER (CAPITAL COSTS)	37.32040118	0.61345373	0.19586151	0.09206946	1.15229783	0.00193260	0.02543301	0.00438056	0.00476917	0.00192871

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
BAKERSFIELD HEALTHCARE CENTER

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

Provider NPI:
1104008002

OSHPD Facility Number:
206150682

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 61,916	$ 0	$ 61,916	(Sch 3)
005	.20-.39	Fringe Benefits	6200	15,003	0	15,003	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	289,970	0	289,970	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 366,889	$ 0	$ 366,889	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 128,215	$ 0	$ 128,215	(Sch 3)
010	.20-.39	Fringe Benefits	6300	31,287	0	31,287	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	34,985	0	34,985	(Sch 4)
010		Housekeeping - Total	6300	$ 194,487	$ 0	$ 194,487	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 265,953	$ 0	$ 265,953	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	47,270	0	47,270	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	19,467	0	19,467	(Sch 5)
040		Property Taxes	7300	57,668	0	57,668	(Sch 5)
045		Property Insurance	7400	7,485	0	7,485	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	569,672	0	569,672	(Sch 5)
055		Interest - Other	7600	$ 81,547	$ 0	$ 81,547	(Sch 6)
057		**Subtotal 005 - 055**		$ 1,610,438	$ 0	$ 1,610,438	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 73,397	$ 0	$ 73,397	(Sch 3)
060	.20-.39	Fringe Benefits	6400	20,854	0	20,854	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	25,515	0	25,515	(Sch 4)
060		Laundry and Linen - Total	6400	$ 119,766	$ 0	$ 119,766	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 229,631	$ 0	$ 229,631	(Sch 3)
065	.20-.39	Fringe Benefits	6500	52,030	0	52,030	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	346,157	0	346,157	(Sch 4)
065		Dietary - Total	6500	$ 627,818	$ 0	$ 627,818	
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	76,421	0	76,421	(Sch 4)
075		Patient Supplies - Total	8100	$ 76,421	$ 0	$ 76,421	
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	31,981	0	31,981	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 31,981	$ 0	$ 31,981	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
BAKERSFIELD HEALTHCARE CENTER

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

Provider NPI:
1104008002

OSHPD Facility Number:
206150682

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
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	235,969	0	235,969	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	$ 235,969	$ 0	$ 235,969	
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	204,841	0	204,841	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	$ 204,841	$ 0	$ 204,841	
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	38,217	0	38,217	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 38,217	$ 0	$ 38,217	
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	381,913	0	381,913	(Sch 4)
085		Pharmacy - Total	8300	$ 381,913	$ 0	$ 381,913	
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	23,659	0	23,659	(Sch 4)
090		Laboratory - Total	8400	$ 23,659	$ 0	$ 23,659	
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	58,360	0	58,360	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 58,360	$ 0	$ 58,360	

SUMMARY OF REVISED PROGRAM EXPENSES

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OSHPD Facility Number:
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Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
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**		$ 1,051,361	$ 0	$ 1,051,361	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 2,242,095	$ 0	$ 2,242,095	(Sch 2)
105	.20-.39	Fringe Benefits	6110	496,185	0	496,185	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	221,183	0	221,183	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 2,959,463	$ 0	$ 2,959,463	
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 REVISED PROGRAM EXPENSES

Provider Name:
BAKERSFIELD HEALTHCARE CENTER

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

Provider NPI:
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OSHPD Facility Number:
206150682

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$	$ 0	$ 0	(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	4,116	0	4,116	(Sch 4)
140		Beauty and Barber - Total	8900	$ 4,116	$ 0	$ 4,116	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 14,712	$ 0	$ 14,712	(Sch 2)
145	.20-.39	Fringe Benefits	9100	8,135	0	8,135	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	11,345	0	11,345	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 34,192	$ 0	$ 34,192	
146		**Subtotal 105 - 145**		$ 2,997,771	$ 0	$ 2,997,771	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 66,007	$ 0	$ 66,007	(Sch 2)
155	.20-.39	Fringe Benefits	6600	12,207	0	12,207	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,720	0	2,720	(Sch 4)
155		Social Services - Total	6600	$ 80,934	$ 0	$ 80,934	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
BAKERSFIELD HEALTHCARE CENTER

Fiscal Period:
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Provider NPI:
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OSHPD Facility Number:
206150682

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 83,791	$ 0	$ 83,791	(Sch 2)
160	.20-.39	Fringe Benefits	6700	12,678	0	12,678	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	15,399	0	15,399	(Sch 4)
160		Activities - Total	6700	$ 111,868	$ 0	$ 111,868	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 272,956	$ 0	$ 272,956	(Sch 6)
165	.20-.39	Fringe Benefits	6900	59,186	0	59,186	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,001,402	55,939	1,057,341	(Sch 6)
165		Administration - Total	6900	$ 1,333,544	$ 55,939	$ 1,389,483	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 48,197	$ 0	$ 48,197	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,279	0	11,279	(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	$ 59,476	$ 0	$ 59,476	
167		CDPH Licensing Fees	6900	$ 37,937	$ 0	$ 37,937	(Sch 6)
168		Professional Liability Insurance	6900	$ 102,464	$ 0	$ 102,464	(Sch 6)
169		Quality Assurance Fees	6900	$ 551,710	$ 0	$ 551,710	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 66,199	$ 0	$ 66,199	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,839	0	13,839	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,246	0	2,246	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 82,284	$ 0	$ 82,284	
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		$ 2,360,217	$ 55,939	$ 2,416,156	
200		**Total**		**$ 8,767,371**	**$ 55,939**	**$ 8,823,310**	

210	0.24	Total Facility Group Health Insurance * (Rev)	6900		$ 101,314

* For informational purposes only, this amount is included in various cost centers above.

Provider Name: BAKERSFIELD HEALTHCARE CENTER

Provider NPI: 1104008002

OSHPD Facility Number: 206150682

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

Line No.	Sub No.		TOTAL REV (Page 1)	AUDIT REV 1	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	0								
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	0								
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	0								
010	3	Housekeeping - Agency Staff	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	0								
065	4	Dietary - Other - Nonlabor	0								
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	0								
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	0								
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	0								
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								

Provider Name: BAKERSFIELD HEALTHCARE CENTER

Provider NPI: 1104008002

OSHPD Facility Number: 206150682

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

Line No.	Sub No.		TOTAL REV (Page 1)	AUDIT REV 1	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	0								
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								

Provider Name: BAKERSFIELD HEALTHCARE CENTER

Provider NPI: 1104008002

OSHPD Facility Number: 206150682

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

Line No.	Sub No.		TOTAL REV (Page 1)	AUDIT REV 1	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
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	55,939	55,939							
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								

Provider Name: BAKERSFIELD HEALTHCARE CENTER

Provider NPI: 1104008002

OSHPD Facility Number: 206150682

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

Line No.	Sub No.		TOTAL REV (Page 1)	AUDIT REV 1	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$55,939 (To Sch 8)	55,939	0	0	0	0	0	0	0

Provider Name	Fiscal Period	Provider NPI	Revision
BAKERSFIELD HEALTHCARE CENTER	JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1104008002	1

Report References										
	Audit Report			Revised Report						
Rev. No.	Sch.	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Revisions	As Audited	Increase (Decrease)	As Revised
							REVISION TO AUDITED COSTS			
1	8	165	4	8A-1	165	4	Administration - Other - Nonlabo Revision to adjustment No. 8. To adjust the allocated home offic costs of Lifehouse Health Service Corporation based upon the Appeal Report of Findings, dated January 14, 2014, Issues 1, 2 and 5	$1,001,402	$55,939	$1,057,341