

**REPORT
ON THE
RATE SETTING AUDIT**

**HACIENDA REHABILITATION AND HEALTH CARE
CENTER
HANFORD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1679572929**

**FISCAL PERIOD ENDED
MAY 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Claudia Arrieta**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: May 9, 2013

John Rex Moore, Administrator
Hacienda Rehabilitation and Health Care Center
1440-2A S. State College Blvd.
Anaheim, CA 92806

HACIENDA REHABILITATION AND HEALTH CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1679572929
FISCAL PERIOD ENDED MAY 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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

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

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

John Rex Moore
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If you disagree with the decision of the Department, you may appeal by writing to:

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—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
HACIENDA REHABILITATION AND HEALTH CARE CENTER

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1679572929

OSHPD Facility No.:
206160724

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,586,390	\$ 81.39
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 957,737	\$ 21.74
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 806,517	\$ 18.30
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 345,087	\$ 7.83
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 59,108	\$ 1.34
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 31,945	\$ 0.72
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 66,805	\$ 1.52
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 469,453	\$ 10.65
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,244,777	\$ 28.25
11	Cost of Routine Service/Audited Total Costs	\$ 7,571,885	\$ 7,567,820	\$ 171.75
12	Total Patient Days (Adj)	44,063	44,063	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 171.84	\$ 171.75	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 6)	33,195	33,424	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
HACIENDA REHABILITATION AND HEALTH CARE CENTER

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1679572929

OSHPD Facility No.:
206160724

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
HACIENDA REHABILITATION AND HEALTH CARE CENTER

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1679572929

OSHPD Facility No.:
206160724

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 51,189	\$ 51,189		
160	Activities	191,454		\$ 191,454	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	3,343,747	51,189	191,454	3,586,390
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,586,390	\$ 51,189	\$ 191,454	\$ 3,586,390

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
HACIENDA REHABILITATION AND HEALTH CARE CENTER

Provider NPI:
1679572929

OSHPD Facility Number:
206160724

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 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	\$ 78,943	\$ 78,943										
010	Housekeeping	284,159	276	\$ 284,435									
060	Laundry and Linen	67,008	3,817	13,801	\$ 84,626								
065	Dietary	395,525	3,817	13,801	0	\$ 413,143							
155	Social Services	N/A	476	1,721	0	0	\$ 2,197						
160	Activities	N/A	5,508	19,913	0	0	0	\$ 25,421					
165	Administration	N/A	1,891	6,836	0	0	0	0	\$ 8,727	\$ 8,727			
166	Medical Records	115,074	601	2,172	0	0	0	0	117,846		\$ 117,846		
170	Inservice Education - Nursing	66,933	396	1,432	0	0	0	0	\$ 68,761				
ANCILLARY SERVICES													
075	Patient Supplies		787	2,847	0	0	0	0	0	3,635	63	847	\$ 4,544
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,020	7,303	0	0	0	0	0	9,322	459	6,192	15,972
081	Respiratory Therapy		1,068	3,860	0	0	0	0	0	4,928	23	315	5,266
082	Occupational Therapy		1,068	3,860	0	0	0	0	0	4,928	267	3,612	8,807
083	Speech Pathology		903	3,265	0	0	0	0	0	4,168	32	436	4,636
085	Pharmacy		0	0	0	0	0	0	0	0	457	6,177	6,634
090	Laboratory		0	0	0	0	0	0	0	0	49	655	704
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	54	728	782
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		55,823	201,837	84,626	413,143	2,197	25,421	68,761	851,808	7,304	98,625	957,737 *
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		494	1,785	0	0	0	0	0	2,279	19	260	2,559
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,007,642	\$ 78,943	\$ 284,435	\$ 84,626	\$ 413,143	\$ 2,197	\$ 25,421	\$ 68,761	\$ 881,069	\$ 8,727	\$ 117,846	\$ 1,007,642

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
HACIENDA REHABILITATION AND HEALTH CARE CENTER

Provider NPI:
1679572929

OSHPD Facility Number:
206160724

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 223,573	\$ 223,573										
010	Housekeeping	55,776	781	\$ 56,557									
060	Laundry and Linen	20,465	10,810	2,744	\$ 34,019								
065	Dietary	279,055	10,810	2,744	0	\$ 292,609							
155	Social Services	224	1,348	342	0	0	\$ 1,914						
160	Activities	11,585	15,598	3,960	0	0	0	\$ 31,142					
165	Administration	N/A	5,355	1,359	0	0	0	0		\$ 6,714	\$ 6,714		
166	Medical Records	13,422	1,701	432	0	0	0	0		15,555		\$ 15,555	
170	Inservice Education - Nursing	3,024	1,121	285	0	0	0	0	\$ 4,430				
ANCILLARY SERVICES													
075	Patient Supplies	37,385	2,230	566	0	0	0	0	0	40,181	48	112	\$ 40,341
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	324,880	5,720	1,452	0	0	0	0	0	332,052	353	817	333,222
081	Respiratory Therapy	3,208	3,024	768	0	0	0	0	0	6,999	18	42	7,059
082	Occupational Therapy	191,032	3,024	768	0	0	0	0	0	194,823	206	477	195,506
083	Speech Pathology	12,361	2,558	649	0	0	0	0	0	15,568	25	57	15,650
085	Pharmacy	351,894	0	0	0	0	0	0	0	351,894	352	815	353,061
090	Laboratory	37,337	0	0	0	0	0	0	0	37,337	37	87	37,461
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	41,470	0	0	0	0	0	0	0	41,470	41	96	41,608
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	225,537	158,095	40,133	34,019	292,609	1,914	31,142	4,430	787,881	5,619	13,018	806,517 *
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	8,030	1,399	355	0	0	0	0	0	9,784	15	34	9,833
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,840,258	\$ 223,573	\$ 56,557	\$ 34,019	\$ 292,609	\$ 1,914	\$ 31,142	\$ 4,430	\$ 1,817,989	\$ 6,714	\$ 15,555	\$ 1,840,258

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
 HACIENDA REHABILITATION AND HEALTH CARE CENTER

Fiscal Period:
 JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
 1679572929

OSHPD Facility Number:
 206160724

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 377,454	85%							
	Property Tax (line 40)	64,652	15%	\$ 442,106						
005	Plant Operations and Maintenance			12,563	\$ 12,563					
010	Housekeeping			1,501	44	\$ 1,545				
060	Laundry and Linen			20,769	607	75	\$ 21,452			
065	Dietary			20,769	607	75	0	\$ 21,452		
155	Social Services			2,590	76	9	0	0	\$ 2,675	
160	Activities			29,968	876	108	0	0	0	\$ 30,952
165	Administration			10,288	301	37	0	0	0	0
166	Medical Records			3,268	96	12	0	0	0	0
170	Inservice Education - Nursing			2,154	63	8	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,285	125	15	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			10,990	321	40	0	0	0	0
081	Respiratory Therapy			5,810	170	21	0	0	0	0
082	Occupational Therapy			5,810	170	21	0	0	0	0
083	Speech Pathology			4,914	144	18	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			303,742	8,884	1,096	21,452	21,452	2,675	30,952
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			2,687	79	10	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 442,106	100%	\$ 442,106	\$ 12,563	\$ 1,545	\$ 21,452	\$ 21,452	\$ 2,675	\$ 30,952

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:

HACIENDA REHABILITATION AND HEALTH CARE CENTER

Fiscal Period:

JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:

1679572929

OSHPD Facility Number:

206160724

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 85% Of Total	Property Tax 15% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 377,454	85%							
	Property Tax (line 40)	64,652	15%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 10,626	\$ 10,626				
166	Medical Records				3,375		\$ 3,375			
170	Inservice Education - Nursing			\$ 2,225						
	ANCILLARY SERVICES									
075	Patient Supplies			0	4,425	76	24	\$ 4,526	\$ 3,864	\$ 662
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	11,351	558	177	12,086	10,319	1,767
081	Respiratory Therapy			0	6,000	28	9	6,038	5,155	883
082	Occupational Therapy			0	6,000	326	103	6,430	5,489	940
083	Speech Pathology			0	5,075	39	12	5,127	4,377	750
085	Pharmacy			0	0	557	177	734	627	107
090	Laboratory			0	0	59	19	78	66	11
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	66	21	86	74	13
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			2,225	392,478	8,893	2,825	404,195	345,087	59,108 *
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	2,775	23	7	2,806	2,396	410
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 442,106	100%	\$ 2,225	\$ 428,105	\$ 10,626	\$ 3,375	\$ 442,106	\$ 377,454	\$ 64,652

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
HACIENDA REHABILITATION AND HEALTH CARE CENTER

Provider NPI:
1679572929

OSHPD Facility Number:
206160724

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 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. 69% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 31,583												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,455,788												
	Total Costs Allocable as Administration	1,487,371	69%											
167	CDPH Licensing Fees	38,171	2%											
168	Professional Liability Insurance	79,825	4%											
169	Quality Assurance Fees	560,945	26%											
174	Caregiver Training	0	0%											
	Total	2,166,312	100%						\$ 2,166,312					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 3,635	\$ 40,181	\$ 4,425	\$ 48,241	15,566	\$ 10,688	\$ 274	\$ 574	\$ 4,031	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	9,322	332,052	11,351	352,725	113,816	78,145	2,005	4,194	29,472	0
081	Respiratory Therapy			0	4,928	6,999	6,000	17,928	5,785	3,972	102	213	1,498	0
082	Occupational Therapy			0	4,928	194,823	6,000	205,752	66,392	45,584	1,170	2,446	17,191	0
083	Speech Pathology			0	4,168	15,568	5,075	24,812	8,006	5,497	141	295	2,073	0
085	Pharmacy			0	0	351,894	0	351,894	113,548	77,961	2,001	4,184	29,402	0
090	Laboratory			0	0	37,337	0	37,337	12,048	8,272	212	444	3,120	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	41,470	0	41,470	13,381	9,188	236	493	3,465	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			3,586,390	851,808	787,881	392,478	5,618,556	1,812,981	1,244,777	31,945	66,805	469,453	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	2,279	9,784	2,775	14,838	4,788	3,287	84	176	1,240	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,166,312		\$ 3,586,390	\$ 881,069	\$ 1,817,989	\$ 428,105	\$ 6,713,553	\$ 2,166,312					
	Total Administrative Costs							\$ 2,166,312		\$ 1,487,371	\$ 38,171	\$ 79,825	\$ 560,945	\$ -
	Unit Cost Multiplier							0.32267741						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 126,573	\$ 22,269	\$ 14,001	\$ 162,843							
	TOTAL FACILITY COSTS							\$ 9,042,708						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
HACIENDA REHABILITATION AND HEALTH CARE CENTER

Provider NPI:
1679572929

OSHPD Facility Number:
206160724

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 2)	Plant Ops (SQ FT) 5 (Adj 3)	Hskpng (SQ FT) 10 (Adj 3)	Laundry (LBS) 60 (Adj 5)	Dietary (MEALS) 65 (Adj 4)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	519									
010	Housekeeping	62	62								
060	Laundry and Linen	858	858	858							
065	Dietary	858	858	858							
155	Social Services	107	107	107							
160	Activities	1,238	1,238	1,238							
165	Administration	425	425	425							
166	Medical Records	135	135	135							
170	Inservice Education - Nursing	89	89	89							
	ANCILLARY SERVICES										
075	Patient Supplies	177	177	177						48,241	48,241
077	Specialized Support Surfaces									0	0
080	Physical Therapy	454	454	454						352,725	352,725
081	Respiratory Therapy	240	240	240						17,928	17,928
082	Occupational Therapy	240	240	240						205,752	205,752
083	Speech Pathology	203	203	203						24,812	24,812
085	Pharmacy									351,894	351,894
090	Laboratory									37,337	37,337
095	Home Health Services									0	0
100	Other Ancillary Services									41,470	41,470
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,548	12,548	12,548	218,175	130,905	3,569,284	3,569,284	3,569,284	5,618,556	5,618,556
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	111	111	111						14,838	14,838
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	18,264	17,745	17,683	218,175	130,905	3,569,284	3,569,284	3,569,284	6,713,553	6,713,553
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 51,189 0.014341532	\$ 191,454 0.053639329			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 78,943 4.44874613	\$ 284,435 16.08521304	\$ 84,626 0.38788192	\$ 413,143 3.15605315	\$ 2,197 0.00061557	\$ 25,421 0.00712217	\$ 68,761 0.01926451	\$ 8,727 0.00129990	\$ 117,846 0.01755346
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 223,573 12.59921105	\$ 56,557 3.19839117	\$ 34,019 0.15592686	\$ 292,609 2.23528011	\$ 1,914 0.00053634	\$ 31,142 0.00872512	\$ 4,430 0.00124114	\$ 6,714 0.00100006	\$ 15,555 0.00231691
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 442,106 24.20641700	\$ 12,563 0.70798143	\$ 1,545 0.08735467	\$ 21,452 0.09832247	\$ 21,452 0.16387078	\$ 2,675 0.00074950	\$ 30,952 0.00867182	\$ 2,225 0.00062342	\$ 10,626 0.00158273	\$ 3,375 0.00050275

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HACIENDA REHABILITATION AND HEALTH CARE CENTER

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1679572929

OSHPD Facility Number:
206160724

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	\$ 47,795	\$ 0	\$ 47,795	(Sch 3)
005	.20-.39	Fringe Benefits	6200	31,148	0	31,148	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	223,573	0	223,573	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 302,516	\$ 0	\$ 302,516	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 204,076	\$ 0	\$ 204,076	(Sch 3)
010	.20-.39	Fringe Benefits	6300	80,083	0	80,083	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	55,776	0	55,776	(Sch 4)
010		Housekeeping - Total	6300	\$ 339,935	\$ 0	\$ 339,935	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 101,404	\$ 0	\$ 101,404	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	21,210	0	21,210	(Sch 5)
025		Depreciation: Equipment	7140	12,153	0	12,153	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	62,686	0	62,686	(Sch 5)
040		Property Taxes	7300	64,652	0	64,652	(Sch 5)
045		Property Insurance	7400	31,583	0	31,583	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	180,001	0	180,001	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,116,140	\$ 0	\$ 1,116,140	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 52,909	\$ 0	\$ 52,909	(Sch 3)
060	.20-.39	Fringe Benefits	6400	14,099	0	14,099	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	20,465	0	20,465	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 87,473	\$ 0	\$ 87,473	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 296,728	\$ 0	\$ 296,728	(Sch 3)
065	.20-.39	Fringe Benefits	6500	98,797	0	98,797	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	279,055	0	279,055	(Sch 4)
065		Dietary - Total	6500	\$ 674,580	\$ 0	\$ 674,580	
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	37,385	0	37,385	(Sch 4)
075		Patient Supplies - Total	8100	\$ 37,385	\$ 0	\$ 37,385	
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:
HACIENDA REHABILITATION AND HEALTH CARE CENTER

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1679572929

OSHPD Facility Number:
206160724

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	324,880	0	324,880	(Sch 4)
080		Physical Therapy - Total	8200	\$ 324,880	\$ 0	\$ 324,880	
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	3,208	0	3,208	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 3,208	\$ 0	\$ 3,208	
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	191,032	0	191,032	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 191,032	\$ 0	\$ 191,032	
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	12,361	0	12,361	(Sch 4)
083		Speech Pathology - Total	8280	\$ 12,361	\$ 0	\$ 12,361	
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	351,894	0	351,894	(Sch 4)
085		Pharmacy - Total	8300	\$ 351,894	\$ 0	\$ 351,894	
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	37,337	0	37,337	(Sch 4)
090		Laboratory - Total	8400	\$ 37,337	\$ 0	\$ 37,337	
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	41,470	0	41,470	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 41,470	\$ 0	\$ 41,470	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HACIENDA REHABILITATION AND HEALTH CARE CENTER

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1679572929

OSHPD Facility Number:
206160724

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		\$ 999,567	\$ 0	\$ 999,567	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,468,819	\$ 0	\$ 2,468,819	(Sch 2)
105	.20-.39	Fringe Benefits	6110	874,788	0	874,788	(Sch 2)
105	.49	Agency Staff	6110	140	0	140	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	225,537	0	225,537	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,569,284	\$ 0	\$ 3,569,284	
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:
 HACIENDA REHABILITATION AND HEALTH CARE CENTER

Fiscal Period:
 JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
 1679572929

OSHPD Facility Number:
 206160724

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (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	8,030	0	8,030 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 8,030	\$ 0	\$ 8,030
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		Subtotal 105 - 145		\$ 3,577,314	\$ 0	\$ 3,577,314
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 35,519	\$ 0	\$ 35,519 (Sch 2)
155	.20-.39	Fringe Benefits	6600	15,670	0	15,670 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	224	0	224 (Sch 4)
155		Social Services - Total	6600	\$ 51,413	\$ 0	\$ 51,413

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HACIENDA REHABILITATION AND HEALTH CARE CENTER

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1679572929

OSHPD Facility Number:
206160724

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	\$ 134,858	\$ 0	\$ 134,858	(Sch 2)
160	.20-.39	Fringe Benefits	6700	56,596	0	56,596	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	11,585	0	11,585	(Sch 4)
160		Activities - Total	6700	\$ 203,039	\$ 0	\$ 203,039	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 504,201	\$ 0	\$ 504,201	(Sch 6)
165	.20-.39	Fringe Benefits	6900	174,128	0	174,128	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	779,381	(1,922)	777,459	(Sch 6)
165		Administration - Total	6900	\$ 1,457,710	\$ (1,922)	\$ 1,455,788	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 72,024	\$ 0	\$ 72,024	(Sch 3)
166	.20-.39	Fringe Benefits	6900	43,050	0	43,050	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	13,422	0	13,422	(Sch 4)
166		Medical Records - Total	6900	\$ 128,496	\$ 0	\$ 128,496	
167		CDPH Licensing Fees	6900	\$ 38,171	\$ 0	\$ 38,171	(Sch 6)
168		Professional Liability Insurance	6900	\$ 79,825	\$ 0	\$ 79,825	(Sch 6)
169		Quality Assurance Fees	6900	\$ 560,945	\$ 0	\$ 560,945	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 51,440	\$ 0	\$ 51,440	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,493	0	15,493	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	3,024	0	3,024	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 69,957	\$ 0	\$ 69,957	
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		\$ 2,589,556	\$ (1,922)	\$ 2,587,634	
200		Total		\$ 9,044,630	\$ (1,922)	\$ 9,042,708	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 461,188	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI	Adjustments	
HACIENDA REHABILITATION AND HEALTH CARE CENTER							JUNE 1, 2010 THROUGH MAY 31, 2011	1679572929	7	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED COSTS</u>										
1	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To abate miscellaneous revenue against the related cost 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 232f CMS Pub. 15-2, Section 3613	\$779,381	(\$1,922)	\$777,459

Provider Name							Fiscal Period		Provider NPI		Adjustments
HACIENDA REHABILITATION AND HEALTH CARE CENTER							JUNE 1, 2010 THROUGH MAY 31, 2011		1679572929		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
2	10.7	081	1	7	081	N/A	Respiratory Therapy (Square Feet)	0	240	240	
	10.7	155	1	7	155	N/A	Social Services	1,345	(1,238)	107	
	10.7	160	1	7	160	N/A	Activities	0	1,238	1,238	
	10.7	170	1	7	170	N/A	Inservice Education - Nursing	0	89	89	
	10.7	175	1	7	N/A	N/A	Total - Square Feet	17,935	329	18,264	
							To adjust square footage statistics to agree with the audited figures for the year ending 6/30/10 in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
3	10.7	010	2	7	010	N/A	Housekeeping (Square Feet)	0	62	62	
	10.7	060	2,3	7	060	N/A	Laundry and Linen	0	858	858	
	10.7	065	2,3	7	065	N/A	Dietary	0	858	858	
	10.7	075	2,3	7	075	N/A	Patient Supplies	0	177	177	
	10.7	080	2,3	7	080	N/A	Physical Therapy	0	454	454	
	10.7	081	2,3	7	081	N/A	Respiratory Therapy	0	240	240	
	10.7	082	2,3	7	082	N/A	Occupational Therapy	0	240	240	
	10.7	083	2,3	7	083	N/A	Speech Pathology	0	203	203	
	10.7	105	2,3	7	105	N/A	Skilled Nursing Care	0	12,548	12,548	
	10.7	140	2,3	7	140	N/A	Beauty and Barber	0	111	111	
	10.7	155	2,3	7	155	N/A	Social Services	0	107	107	
	10.7	160	2,3	7	160	N/A	Activities	0	1,238	1,238	
	10.7	165	2,3	7	165	N/A	Administration	0	425	425	
	10.7	166	2,3	7	166	N/A	Medical Records	0	135	135	
	10.7	170	2,3	7	170	N/A	Inservice Education - Nursing	0	89	89	
	10.7	175	2	7	N/A	N/A	Total - Square Feet	0	17,745	17,745	
	10.7	175	3	7	N/A	N/A	Total - Square Feet	0	17,683	17,683	
							To adjust square footage statistics to agree with the audited figures for the year ending 6/30/10 in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period		Provider NPI		Adjustments
HACIENDA REHABILITATION AND HEALTH CARE CENTER							JUNE 1, 2010 THROUGH MAY 31, 2011		1679572929		7
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
4	10.7	105	5	7	105	N/A	Skilled Nursing Care (Meals) Total Statistics - Meals To adjust meal statistics to agree with the provider's reported statistics on page 11(1) of the cost report in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306	0	130,905	130,905	
5	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds) Total Statistics - Pounds To adjust pound statistics to agree with the provider's reported statistics on page 11(1) of the cost report in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306	0	218,175	218,175	

Provider Name							Fiscal Period	Provider NPI		Adjustments
HACIENDA REHABILITATION AND HEALTH CARE CENTER							JUNE 1, 2010 THROUGH MAY 31, 2011	1679572929		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA</u>										
6	4.1	5	2	1	15	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: June 1, 2010 through May 31, 2011 Payment Period: June 1, 2010 through January 21, 2013 Report Date: January 22, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	33,195	229	33,424	

Provider Name							Fiscal Period			Provider NPI		Adjustments
HACIENDA REHABILITATION AND HEALTH CARE CENTER							JUNE 1, 2010 THROUGH MAY 31, 2011			1679572929		7
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
7	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Section 2300 and 2304	\$0	\$461,188	\$461,188		