

**REPORT  
ON THE  
RATE SETTING AUDIT**

**HAYWARD HEALTHCARE AND WELLNESS CENTER  
HAYWARD, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1639401227**

**FISCAL PERIOD ENDED  
AUGUST 31, 2011**

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

**Section Chief: Louise Wong  
Audit Supervisor: Jesse Duran  
Auditor: Marilyn Clark**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 20, 2013

Stephen Renouf  
Assistant Controller  
Rockport Healthcare Services  
330 30<sup>th</sup> Street  
Oakland, CA 94609

HAYWARD HEALTHCARE AND WELLNESS CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1639401227  
FISCAL PERIOD ENDED AUGUST 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 Schedule

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

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

Stephen Renouf  
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If you disagree with the decision of the Department, you may appeal by writing to:

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

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

**United States Postal Service (USPS)**

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

**Courier (UPS, FedEx, etc.)**

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

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

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

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
HAYWARD HEALTHCARE AND WELLNESS CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:  
1639401227

OSHPD Facility No.:  
206010806

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	\$ 3,273,174	\$ 94.76
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 731,856	\$ 21.19
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 575,544	\$ 16.66
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 682,757	\$ 19.77
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 32,709	\$ 0.95
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,119	\$ 0.50
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 46,905	\$ 1.36
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 383,332	\$ 11.10
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 933,733	\$ 27.03
11	Cost of Routine Service/Audited Total Costs	\$ 6,960,858	\$ 6,677,128	\$ 193.31
12	Total Patient Days (Adj 10)	34,537	34,541	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 201.55	\$ 193.31	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 11)	28,834	28,401	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj )	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj )	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$ 0	\$ 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:**  
HAYWARD HEALTHCARE AND WELLNESS CENTER

**Fiscal Period:**  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

**Provider NPI:**  
1639401227

**OSHPD Facility No.:**  
206010806

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	\$ 0	
50	Total Patient Days (Adj )	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$ 0	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj )	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj )	\$ 0	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj )	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj )	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
HAYWARD HEALTHCARE AND WELLNESS CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:  
1639401227

OSHPD Facility No.:  
206010806

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 67,922	\$ 67,922		
160	Activities	92,469		\$ 92,469	
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	355,781	0	0	355,781
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	249,525	0	0	249,525
083	Speech Pathology	89,010	0	0	89,010
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	3,112,783	67,922	92,469	3,273,174 *
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	91,023	0	0	91,023
<b>TOTAL</b>		<b>\$ 4,058,513</b>	<b>\$ 67,922</b>	<b>\$ 92,469</b>	<b>\$ 4,058,513</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
HAYWARD HEALTHCARE AND WELLNESS CENTER

Provider NPI:  
1639401227

OSHPD Facility Number:  
206010806

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 76,819	\$ 76,819										
010	Housekeeping	125,498	1,113	\$ 126,611									
060	Laundry and Linen	75,344	1,037	1,735	\$ 78,116								
065	Dietary	310,220	5,417	9,059	0	\$ 324,696							
155	Social Services	N/A	1,577	2,637	0	0	\$ 4,214						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	3,501	5,854	0	0	0	0		\$ 9,355	\$ 9,355		
166	Medical Records	81,614	849	1,419	0	0	0	0		83,882		\$ 83,882	
170	Inservice Education - Nursing	86,611	683	1,142	0	0	0	0	\$ 88,436				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,117	1,867	0	0	0	0	0	2,984	68	612	\$ 3,664
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		713	1,192	0	0	0	0	0	1,905	557	4,995	7,457
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		385	643	0	0	0	0	0	1,028	388	3,479	4,895
083	Speech Pathology		238	397	0	0	0	0	0	635	141	1,262	2,038
085	Pharmacy		679	1,136	0	0	0	0	0	1,815	143	1,287	3,245
090	Laboratory		0	0	0	0	0	0	0	0	10	92	102
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	21	186	206
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		59,222	99,043	78,116	324,696	4,214	0	88,436	653,726	7,839	70,291	731,856 *
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		290	486	0	0	0	0	0	776	11	96	882
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	177	1,584	1,761
	<b>TOTAL</b>	<b>\$ 756,106</b>	<b>\$ 76,819</b>	<b>\$ 126,611</b>	<b>\$ 78,116</b>	<b>\$ 324,696</b>	<b>\$ 4,214</b>	<b>\$ -</b>	<b>\$ 88,436</b>	<b>\$ 662,869</b>	<b>\$ 9,355</b>	<b>\$ 83,882</b>	<b>\$ 756,106</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
HAYWARD HEALTHCARE AND WELLNESS CENTER

Provider NPI:  
1639401227

OSHPD Facility Number:  
206010806

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 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	\$ 188,938	\$ 188,938										
010	Housekeeping	17,333	2,737	\$ 20,070									
060	Laundry and Linen	18,013	2,551	275	\$ 20,839								
065	Dietary	199,600	13,323	1,436	0	\$ 214,359							
155	Social Services	0	3,878	418	0	0	\$ 4,296						
160	Activities	3,984	0	0	0	0	0	\$ 3,984					
165	Administration	N/A	8,610	928	0	0	0	0		\$ 9,538	\$ 9,538		
166	Medical Records	12,135	2,087	225	0	0	0	0		14,447		\$ 14,447	
170	Inservice Education - Nursing	1,950	1,679	181	0	0	0	0	\$ 3,810				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	27,777	2,746	296	0	0	0	0	0	30,819	70	105	\$ 30,994
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	1,753	189	0	0	0	0	0	1,942	568	860	3,371
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	946	102	0	0	0	0	0	1,048	396	599	2,043
083	Speech Pathology	0	584	63	0	0	0	0	0	647	143	217	1,008
085	Pharmacy	84,024	1,670	180	0	0	0	0	0	85,874	146	222	86,242
090	Laboratory	6,722	0	0	0	0	0	0	0	6,722	10	16	6,748
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	13,623	0	0	0	0	0	0	0	13,623	21	32	13,676
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	146,799	145,658	15,700	20,839	214,359	4,296	3,984	3,810	555,445	7,992	12,107	575,544 *
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	2,547	714	77	0	0	0	0	0	3,338	11	16	3,366
145	Other Nonreimbursable	25,303	0	0	0	0	0	0	0	25,303	180	273	25,756
	<b>TOTAL</b>	<b>\$ 748,748</b>	<b>\$ 188,938</b>	<b>\$ 20,070</b>	<b>\$ 20,839</b>	<b>\$ 214,359</b>	<b>\$ 4,296</b>	<b>\$ 3,984</b>	<b>\$ 3,810</b>	<b>\$ 724,763</b>	<b>\$ 9,538</b>	<b>\$ 14,447</b>	<b>\$ 748,748</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
HAYWARD HEALTHCARE AND WELLNESS CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:  
1639401227

OSHPD Facility Number:  
206010806

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)	\$ 722,112	95%							
	Property Tax (line 40)	34,594	5%	\$ 756,706						
005	Plant Operations and Maintenance			10,010	\$ 10,010					
010	Housekeeping			10,816	145	\$ 10,961				
060	Laundry and Linen			10,083	135	150	\$ 10,368			
065	Dietary			52,652	706	784	0	\$ 54,142		
155	Social Services			15,326	205	228	0	0	\$ 15,760	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			34,026	456	507	0	0	0	0
166	Medical Records			8,250	111	123	0	0	0	0
170	Inservice Education - Nursing			6,636	89	99	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			10,853	145	162	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			6,930	93	103	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,740	50	56	0	0	0	0
083	Speech Pathology			2,310	31	34	0	0	0	0
085	Pharmacy			6,600	88	98	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			575,651	7,717	8,575	10,368	54,142	15,760	0
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			2,823	38	42	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 756,706</b>	<b>100%</b>	<b>\$ 756,706</b>	<b>\$ 10,010</b>	<b>\$ 10,961</b>	<b>\$ 10,368</b>	<b>\$ 54,142</b>	<b>\$ 15,760</b>	<b>\$ -</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
HAYWARD HEALTHCARE AND WELLNESS CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:  
1639401227

OSHPD Facility Number:  
206010806

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 95% Of Total	Property Tax 5% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 722,112	95%							
	Property Tax (line 40)	34,594	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 34,989	\$ 34,989				
166	Medical Records				8,483		\$ 8,483			
170	Inservice Education - Nursing			\$ 6,824						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	11,160	255	62	\$ 11,478	\$ 10,953	\$ 525
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	7,126	2,083	505	9,714	9,270	444
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	3,846	1,451	352	5,649	5,390	258
083	Speech Pathology			0	2,375	526	128	3,029	2,891	138
085	Pharmacy			0	6,787	537	130	7,453	7,113	341
090	Laboratory			0	0	38	9	47	45	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	77	19	96	92	4
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			6,824	679,037	29,320	7,109	715,465	682,757	32,709
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	2,903	40	10	2,953	2,818	135
145	Other Nonreimbursable			0	0	661	160	821	783	38
	<b>TOTAL</b>	\$ 756,706	100%	\$ 6,824	\$ 713,234	\$ 34,989	\$ 8,483	\$ 756,706	\$ 722,112	\$ 34,594

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
HAYWARD HEALTHCARE AND WELLNESS CENTER

Provider NPI:  
1639401227

OSHPD Facility Number:  
206010806

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 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 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 23,564												
055	Interest - Other	16,775												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,073,939												
	Total Costs Allocable as Administration	1,114,278	68%											
167	CDPH Licensing Fees	20,429	1%											
168	Professional Liability Insurance	55,975	3%											
169	Quality Assurance Fees	457,452	28%											
174	Caregiver Training	0	0%											
	Total	1,648,134	100%						\$ 1,648,134					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 2,984	\$ 30,819	\$ 11,160	\$ 44,963	12,031	\$ 8,134	\$ 149	\$ 409	\$ 3,339	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			355,781	1,905	1,942	7,126	366,755	98,137	66,349	1,216	3,333	27,239	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			249,525	1,028	1,048	3,846	255,447	68,353	46,212	847	2,321	18,972	0
083	Speech Pathology			89,010	635	647	2,375	92,668	24,796	16,764	307	842	6,882	0
085	Pharmacy			0	1,815	85,874	6,787	94,475	25,280	17,091	313	859	7,017	0
090	Laboratory			0	0	6,722	0	6,722	1,799	1,216	22	61	499	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	13,623	0	13,623	3,645	2,465	45	124	1,012	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			3,273,174	653,726	555,445	679,037	5,161,382	1,381,089	933,733	17,119	46,905	383,332	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*
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	776	3,338	2,903	7,018	1,878	1,270	23	64	521	0
145	Other Nonreimbursable			91,023	0	25,303	0	116,326	31,127	21,044	386	1,057	8,639	0
	<b>SUBTOTAL</b>	\$ 1,648,134		\$ 4,058,513	\$ 662,869	\$ 724,763	\$ 713,234	\$ 6,159,379	\$ 1,648,134					
	Total Administrative Costs							\$ 1,648,134		\$ 1,114,278	\$ 20,429	\$ 55,975	\$ 457,452	\$ -
	Unit Cost Multiplier							0.26758119						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 93,237	\$ 23,985	\$ 43,472	\$ 160,694							
	<b>TOTAL FACILITY COSTS</b>							\$ 7,968,207						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
HAYWARD HEALTHCARE AND WELLNESS CENTER

Provider NPI:  
1639401227

OSHPD Facility Number:  
206010806

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 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	273									
010	Housekeeping	295	295								
060	Laundry and Linen	275	275	275							
065	Dietary	1,436	1,436	1,436							
155	Social Services	418	418	418							
160	Activities										
165	Administration	928	928	928							
166	Medical Records	225	225	225							
170	Inservice Education - Nursing	181	181	181							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	296	296	296						44,963	44,963
077	Specialized Support Surfaces									0	0
080	Physical Therapy	189	189	189						366,755	366,755
081	Respiratory Therapy									0	0
082	Occupational Therapy	102	102	102						255,447	255,447
083	Speech Pathology	63	63	63						92,668	92,668
085	Pharmacy	180	180	180						94,475	94,475
090	Laboratory									6,722	6,722
095	Home Health Services									0	0
100	Other Ancillary Services									13,623	13,623
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	15,700	15,700	15,700	339,170	101,751	3,259,582	3,259,582	3,259,582	5,161,382	5,161,382
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	77	77	77						7,018	7,018
145	Other Nonreimbursable									116,326	116,326
	<b>TOTAL STATISTICS</b>	20,638	20,365	20,070	339,170	101,751	3,259,582	3,259,582	3,259,582	6,159,379	6,159,379
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 67,922 0.020837641	\$ 92,469 0.028368361			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 76,819 3.77210901	\$ 126,611 6.30845900	\$ 78,116 0.23031564	\$ 324,696 3.19108113	\$ 4,214 0.00129271	\$ - 0.00000000	\$ 88,436 0.02713096	\$ 9,355 0.00151878	\$ 83,882 0.01361860
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 188,938 9.27758409	\$ 20,070 0.99999439	\$ 20,839 0.06144215	\$ 214,359 2.10669775	\$ 4,296 0.00131797	\$ 3,984 0.00122224	\$ 3,810 0.00116894	\$ 9,538 0.00154847	\$ 14,447 0.00234560
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 756,706 36.66566528	\$ 10,010 0.49151616	\$ 10,961 0.54615688	\$ 10,368 0.03056997	\$ 54,142 0.53210282	\$ 15,760 0.00483497	\$ - 0.00000000	\$ 6,824 0.00209361	\$ 34,989 0.00568056	\$ 8,483 0.00137729

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HAYWARD HEALTHCARE AND WELLNESS CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:  
1639401227

OSHPD Facility Number:  
206010806

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	\$ 62,094	\$ 0	\$ 62,094	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,725	0	14,725	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	291,529	(102,591)	188,938	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 368,348	\$ (102,591)	\$ 265,757	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 96,954	\$ 0	\$ 96,954	(Sch 3)
010	.20-.39	Fringe Benefits	6300	28,544	0	28,544	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	17,333	0	17,333	(Sch 4)
010		Housekeeping - Total	6300	\$ 142,831	\$ 0	\$ 142,831	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	1,420	0	1,420	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	720,692	0	720,692	(Sch 5)
040		Property Taxes	7300	50,279	(15,685)	34,594	(Sch 5)
045		Property Insurance	7400	23,564	0	23,564	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 16,775	\$ 0	\$ 16,775	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,323,909	\$ (118,276)	\$ 1,205,633	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 58,082	\$ 0	\$ 58,082	(Sch 3)
060	.20-.39	Fringe Benefits	6400	17,262	0	17,262	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	18,013	0	18,013	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 93,357	\$ 0	\$ 93,357	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 244,189	\$ 0	\$ 244,189	(Sch 3)
065	.20-.39	Fringe Benefits	6500	66,031	0	66,031	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	199,600	0	199,600	(Sch 4)
065		Dietary - Total	6500	\$ 509,820	\$ 0	\$ 509,820	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	27,777	0	27,777	(Sch 4)
075		Patient Supplies - Total	8100	\$ 27,777	\$ 0	\$ 27,777	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HAYWARD HEALTHCARE AND WELLNESS CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:  
1639401227

OSHPD Facility Number:  
206010806

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	355,781	0	355,781	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 355,781	\$ 0	\$ 355,781	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	249,525	0	249,525	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 249,525	\$ 0	\$ 249,525	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	89,010	0	89,010	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 89,010	\$ 0	\$ 89,010	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	84,024	0	84,024	(Sch 4)
085		Pharmacy - Total	8300	\$ 84,024	\$ 0	\$ 84,024	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	6,722	0	6,722	(Sch 4)
090		Laboratory - Total	8400	\$ 6,722	\$ 0	\$ 6,722	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	13,623	0	13,623	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 13,623	\$ 0	\$ 13,623	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HAYWARD HEALTHCARE AND WELLNESS CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:  
1639401227

OSHPD Facility Number:  
206010806

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 826,462	\$ 0	\$ 826,462	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,464,467	\$ (7,746)	\$ 2,456,721	(Sch 2)
105	.20-.39	Fringe Benefits	6110	657,203	(1,141)	656,062	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	324,001	(177,202)	146,799	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,445,671	\$ (186,089)	\$ 3,259,582	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HAYWARD HEALTHCARE AND WELLNESS CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:  
1639401227

OSHPD Facility Number:  
206010806

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	2,547	0	2,547 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,547	\$ 0	\$ 2,547
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 79,333	\$ 79,333 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	11,690	11,690 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	25,303	25,303 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 116,326	\$ 116,326
146		<b>Subtotal 105 - 145</b>		\$ 3,448,218	\$ (69,763)	\$ 3,378,455
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 52,401	\$ 0	\$ 52,401 (Sch 2)
155	.20-.39	Fringe Benefits	6600	15,521	0	15,521 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0 (Sch 4)
155		Social Services - Total	6600	\$ 67,922	\$ 0	\$ 67,922

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HAYWARD HEALTHCARE AND WELLNESS CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:  
1639401227

OSHPD Facility Number:  
206010806

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	\$ 76,177	\$ 0	\$ 76,177	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,292	0	16,292	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,984	0	3,984	(Sch 4)
160		Activities - Total	6700	\$ 96,453	\$ 0	\$ 96,453	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 278,095	\$ 7,746	\$ 285,841	(Sch 6)
165	.20-.39	Fringe Benefits	6900	100,080	(10,549)	89,531	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	630,122	68,445	698,567	(Sch 6)
165		Administration - Total	6900	\$ 1,008,297	\$ 65,642	\$ 1,073,939	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 64,152	\$ 0	\$ 64,152	(Sch 3)
166	.20-.39	Fringe Benefits	6900	17,462	0	17,462	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	12,135	0	12,135	(Sch 4)
166		Medical Records - Total	6900	\$ 93,749	\$ 0	\$ 93,749	
167		CDPH Licensing Fees	6900	\$ 20,429	\$ 0	\$ 20,429	(Sch 6)
168		Professional Liability Insurance	6900	\$ 55,975	\$ 0	\$ 55,975	(Sch 6)
169		Quality Assurance Fees	6900	\$ 457,452	\$ 0	\$ 457,452	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 64,447	\$ 0	\$ 64,447	(Sch 3)
170	.20-.39	Fringe Benefits	6800	22,164	0	22,164	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,950	0	1,950	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 88,561	\$ 0	\$ 88,561	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,888,838	\$ 65,642	\$ 1,954,480	
200		<b>Total</b>		\$ 8,090,604	\$ (122,397)	\$ 7,968,207	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 417,402	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period	Provider NPI	Adjustments	
HAYWARD HEALTHCARE AND WELLNESS CENTER							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011	1639401227	11	
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	Group Health Insurance Expense To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$417,402	\$417,402

Provider Name							Fiscal Period	Provider NPI	Adjustments		
HAYWARD HEALTHCARE AND WELLNESS CENTER							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011	1639401227	11		
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>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10.5	145	1	8A-1	145	1	Other Nonreimbursable - Salaries and Wages	\$0	\$79,333	\$79,333	
	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other - Nonlabo	0	25,303	25,303	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wage:	278,095	(79,333)	198,762 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	630,122	(25,303)	604,819 *	
							To reclassify marketing expenses to a nonreimbursable cost center. 42 CFR 413.5, 413.9, and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304, and 2328				
3	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* \$198,762	\$7,746	\$206,508 *	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	2,464,467	(7,746)	2,456,721	
							To reclassify salaries expense for clerical/other administrative to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8 CCR, Title 22, Section 52000				
4	10.5	145	2	8A-1	145	2	Other Nonreimbursable - Fringe Benefits	\$0	\$11,690	\$11,690	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	657,203	(1,141)	656,062	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	100,080	(10,549)	89,531	
							To reclassify employee benefits to the appropriate 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	
HAYWARD HEALTHCARE AND WELLNESS CENTER							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011	1639401227		11	
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>											
5	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	\$206,508	\$79,333	\$285,841
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reverse the provider's elimination of marketing expenses. 42 CFR 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304, and 2328	*	604,819	25,303	630,122 *
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust home office costs to agree with the filed CORE Healthcare Center Home Office Cost Report for fiscal period ended August 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$630,122	(\$17,209)	\$612,913 *
7	10.5	040	4	8A-1	040	4	Property Taxes To reflect proper accrual of property taxes applicable to the year under audit. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300 and 2302.1		\$50,279	(\$15,685)	\$34,594
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate legal and consulting fees not related to patient care. 42 CFR 413.9(c)(3), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.1, 2102.3, 2103, 2134, 2300, 2304, and 2404.2F	*	\$612,913	(\$194,139)	\$418,774 *
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$418,774	\$279,793	\$698,567
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor		291,529	(102,591)	188,938
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reclassify management consulting expenses to the proper cost center for proper cost determination with AB 1629 reimbursement methodology. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2103, 2135, 2300, 2304, and 2404.2(F) CCR, Title 22, Section 52000		324,001	(177,202)	146,799

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
HAYWARD HEALTHCARE AND WELLNESS CENTER							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011		1639401227		11
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>											
10	11(2)	105	1	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	34,537	4	34,541	
11	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: September 1, 2010 through August 31, 2011 Payment Period: September 1, 2010 through October 2, 2012 Report Date: October 23, 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	28,834	(433)	28,401	