

**REPORT  
ON THE  
RATE SETTING AUDIT**

**HY-LOND HEALTH CARE CENTER - MODESTO  
MODESTO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1851385843**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold  
Audit Supervisor: Linda King  
Auditor: Pawandeep Boparai**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

August 8, 2013

David Slawson, Director of Finance  
Avalon Health Care Management, Inc.  
206 North 2100 West  
Salt Lake City, Utah 84116

HY-LOND HEALTH CARE CENTER - MODESTO  
NATIONAL PROVIDER IDENTIFIER (NPI) 1851385843  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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, patient days, and use of share of cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$15,923, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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

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.

David Slawson  
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If you have questions regarding this report, you may call the Audits Section—Fresno at (559) 446-2458.

Original Signed by

Michael A. Harrold, Chief  
Audits Section—Fresno  
Financial Audits Branch

Certified

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

Provider Name:  
HY-LOND HEALTH CARE CENTER - MODESTO

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

Provider NPI:  
1851385843

OSHPD Facility No.:  
206500820

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	\$ 3,623,443	\$ 88.45
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 761,123	\$ 18.58
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 739,545	\$ 18.05
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 546,791	\$ 13.35
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 56,674	\$ 1.38
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 21,551	\$ 0.53
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 52,975	\$ 1.29
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 38,476	\$ 0.94
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 417,902	\$ 10.20
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 757,997	\$ 18.50
11	Cost of Routine Service/Audited Total Costs	\$ 7,308,439.00	\$ 7,016,477	\$ 171.28
12	Total Patient Days (Adj 22)	40,606	40,964	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 179.98	\$ 171.28	
14	Overpayments (Adjs 26 - 28)	\$ 0	\$ (15,923)	
15	Medi-Cal Days (Adjs 23 - 25)	27,902	27,675	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
HY-LOND HEALTH CARE CENTER - MODESTO

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

**Provider NPI:**  
1851385843

**OSHPD Facility No.:**  
206500820

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

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
HY-LOND HEALTH CARE CENTER - MODESTO

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

Provider NPI:  
1851385843

OSHPD Facility No.:  
206500820

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	\$ 79,376	\$ 79,376		
160	Activities	100,497		\$ 100,497	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	35,017	0	0	35,017
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	3,443,570	79,376	100,497	3,623,443 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 3,658,460</b>	<b>\$ 79,376</b>	<b>\$ 100,497</b>	<b>\$ 3,658,460</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
HY-LOND HEALTH CARE CENTER - MODESTO

Provider NPI:  
1851385843

OSHPD Facility Number:  
206500820

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 74,748	\$ 74,748										
010	Housekeeping	117,417	1,159	\$ 118,576									
060	Laundry and Linen	75,204	2,240	3,609	\$ 81,053								
065	Dietary	368,059	8,282	13,345	3,572	\$ 393,258							
155	Social Services	N/A	600	966	0	\$ 1,566							
160	Activities	N/A	3,306	5,328	9,824	0	0	\$ 18,458					
165	Administration	N/A	3,952	6,368	0	0	0	0	\$ 10,320	\$ 10,320			
166	Medical Records	66,110	479	771	0	0	0	0	67,360		\$ 67,360		
170	Inservice Education - Nursing	99,354	0	0	0	0	0	0	\$ 99,354				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,058	1,705	0	0	0	0	0	2,763	125	817	\$ 3,704
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	175	1,140	1,315
080	Physical Therapy		2,257	3,637	5,359	0	0	0	0	11,253	697	4,546	16,495
081	Respiratory Therapy		0	0	0	0	0	0	0	0	22	146	169
082	Occupational Therapy		755	1,217	893	0	0	0	0	2,865	469	3,062	6,397
083	Speech Pathology		395	636	0	0	0	0	0	1,031	182	1,185	2,398
085	Pharmacy		0	0	0	0	0	0	0	0	553	3,613	4,166
090	Laboratory		0	0	0	0	0	0	0	0	89	580	669
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	79	514	592
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		49,876	80,367	58,726	393,258	1,566	18,458	99,354	701,605	7,907	51,611	761,123 *
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		389	627	2,679	0	0	0	0	3,695	22	146	3,863
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 800,892</b>	<b>\$ 74,748</b>	<b>\$ 118,576</b>	<b>\$ 81,053</b>	<b>\$ 393,258</b>	<b>\$ 1,566</b>	<b>\$ 18,458</b>	<b>\$ 99,354</b>	<b>\$ 723,212</b>	<b>\$ 10,320</b>	<b>\$ 67,360</b>	<b>\$ 800,892</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
HY-LOND HEALTH CARE CENTER - MODESTO

Provider NPI:  
1851385843

OSHPD Facility Number:  
206500820

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 276,598	\$ 276,598										
010	Housekeeping	18,094	4,288	\$ 22,382									
060	Laundry and Linen	19,198	8,288	681	\$ 28,168								
065	Dietary	309,824	30,647	2,519	1,241	\$ 344,231							
155	Social Services	2,465	2,219	182	0	0	\$ 4,866						
160	Activities	28,333	12,235	1,006	3,414	0	0	\$ 44,988					
165	Administration	N/A	14,625	1,202	0	0	0	0		\$ 15,827	\$ 15,827		
166	Medical Records	2,018	1,771	146	0	0	0	0		3,934		\$ 3,934	
170	Inservice Education - Nursing	1,920	0	0	0	0	0	0	\$ 1,920				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	37,491	3,915	322	0	0	0	0	0	41,728	192	48	\$ 41,967
077	Specialized Support Surfaces	124,203	0	0	0	0	0	0	0	124,203	268	67	124,537
080	Physical Therapy	451,574	8,352	687	1,862	0	0	0	0	462,475	1,068	266	463,809
081	Respiratory Therapy	15,945	0	0	0	0	0	0	0	15,945	34	9	15,988
082	Occupational Therapy	320,446	2,795	230	310	0	0	0	0	323,781	720	179	324,679
083	Speech Pathology	122,935	1,461	120	0	0	0	0	0	124,517	278	69	124,864
085	Pharmacy	393,561	0	0	0	0	0	0	0	393,561	849	211	394,621
090	Laboratory	63,238	0	0	0	0	0	0	0	63,238	136	34	63,408
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	55,956	0	0	0	0	0	0	0	55,956	121	30	56,107
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	108,259	184,562	15,170	20,409	344,231	4,866	44,988	1,920	724,405	12,126	3,014	739,545 *
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	5,568	1,440	118	931	0	0	0	0	8,057	34	9	8,100
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,357,626</b>	<b>\$ 276,598</b>	<b>\$ 22,382</b>	<b>\$ 28,168</b>	<b>\$ 344,231</b>	<b>\$ 4,866</b>	<b>\$ 44,988</b>	<b>\$ 1,920</b>	<b>\$ 2,337,865</b>	<b>\$ 15,827</b>	<b>\$ 3,934</b>	<b>\$ 2,357,626</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
HY-LOND HEALTH CARE CENTER - MODESTO

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

Provider NPI:  
1851385843

OSHPD Facility Number:  
206500820

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)	\$ 596,541	91%							
	Property Tax (line 40)	61,830	9%	\$ 658,371						
005	Plant Operations and Maintenance			17,330	\$ 17,330					
010	Housekeeping			9,938	269	\$ 10,207				
060	Laundry and Linen			19,209	519	311	\$ 20,039			
065	Dietary			71,026	1,920	1,149	883	\$ 74,978		
155	Social Services			5,142	139	83	0	0	\$ 5,364	
160	Activities			28,356	767	459	2,429	0	0	\$ 32,010
165	Administration			33,894	916	548	0	0	0	0
166	Medical Records			4,104	111	66	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			9,073	245	147	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			19,357	523	313	1,325	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			6,477	175	105	221	0	0	0
083	Speech Pathology			3,387	92	55	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			427,740	11,564	6,918	14,519	74,978	5,364	32,010
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			3,337	90	54	662	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 658,371</b>	<b>100%</b>	<b>\$ 658,371</b>	<b>\$ 17,330</b>	<b>\$ 10,207</b>	<b>\$ 20,039</b>	<b>\$ 74,978</b>	<b>\$ 5,364</b>	<b>\$ 32,010</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
HY-LOND HEALTH CARE CENTER - MODESTO

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

Provider NPI:  
1851385843

OSHPD Facility Number:  
206500820

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 91% Of Total	Property Tax 9% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 596,541	91%							
	Property Tax (line 40)	61,830	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 35,358	\$ 35,358				
166	Medical Records				4,281		\$ 4,281			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	9,465	429	52	\$ 9,946	\$ 9,012	\$ 934
077	Specialized Support Surfaces			0	0	598	72	671	608	63
080	Physical Therapy			0	21,518	2,386	289	24,194	21,922	2,272
081	Respiratory Therapy			0	0	77	9	86	78	8
082	Occupational Therapy			0	6,978	1,608	195	8,780	7,955	825
083	Speech Pathology			0	3,533	622	75	4,231	3,833	397
085	Pharmacy			0	0	1,896	230	2,126	1,926	200
090	Laboratory			0	0	305	37	342	310	32
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	270	33	302	274	28
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			0	573,093	27,091	3,280	603,465	546,791	56,674
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	4,144	77	9	4,230	3,833	397
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 658,371	100%	\$ -	\$ 618,732	\$ 35,358	\$ 4,281	\$ 658,371	\$ 596,541	\$ 61,830

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
HY-LOND HEALTH CARE CENTER - MODESTO

Provider NPI:  
1851385843

OSHPD Facility Number:  
206500820

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. 59% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 3% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ -												
055	Interest - Other	763												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	988,537												
	Total Costs Allocable as Administration	989,300	59%											
167	CDPH Licensing Fees	28,127	2%											
168	Professional Liability Insurance	69,141	4%											
169	Quality Assurance Fees	545,425	32%											
174	Caregiver Training	50,217	3%											
	Total	1,682,210	100%						\$ 1,682,210					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 35,017	\$ 2,763	\$ 41,728	\$ 9,465	\$ 88,972	20,396	\$ 11,995	\$ 341	\$ 838	\$ 6,613	\$ 609
077	Specialized Support Surfaces			0	0	124,203	0	124,203	28,472	16,744	476	1,170	9,232	850
080	Physical Therapy			0	11,253	462,475	21,518	495,246	113,529	66,766	1,898	4,666	36,810	3,389
081	Respiratory Therapy			0	0	15,945	0	15,945	3,655	2,150	61	150	1,185	109
082	Occupational Therapy			0	2,865	323,781	6,978	333,624	76,479	44,977	1,279	3,143	24,797	2,283
083	Speech Pathology			0	1,031	124,517	3,533	129,081	29,590	17,402	495	1,216	9,594	883
085	Pharmacy			0	0	393,561	0	393,561	90,219	53,057	1,508	3,708	29,252	2,693
090	Laboratory			0	0	63,238	0	63,238	14,497	8,525	242	596	4,700	433
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	55,956	0	55,956	12,827	7,544	214	527	4,159	383
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			3,623,443	701,605	724,405	573,093	5,622,546	1,288,901	757,997	21,551	52,975	417,902	38,476
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	3,695	8,057	4,144	15,896	3,644	2,143	61	150	1,182	109
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,682,210		\$ 3,658,460	\$ 723,212	\$ 2,337,865	\$ 618,732	\$ 7,338,269	\$ 1,682,210					
	Total Administrative Costs							\$ 1,682,210		\$ 989,300	\$ 28,127	\$ 69,141	\$ 545,425	\$ 50,217
	Unit Cost Multiplier							0.22923800						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 77,680	\$ 19,761	\$ 39,639	\$ 137,080							
	<b>TOTAL FACILITY COSTS</b>							\$ 9,157,559						

\*(To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
HY-LOND HEALTH CARE CENTER - MODESTO

Provider NPI:  
1851385843

OSHPD Facility Number:  
206500820

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj )	Hskpng (SQ FT) 10 (Adj )	Laundry (LBS) 60 (Adj 21)	Dietary (MEALS) 65 (Adj )	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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	701									
010	Housekeeping	402	402								
060	Laundry and Linen	777	777	777							
065	Dietary	2,873	2,873	2,873	3,579						
155	Social Services	208	208	208							
160	Activities	1,147	1,147	1,147	9,843						
165	Administration	1,371	1,371	1,371							
166	Medical Records	166	166	166							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	367	367	367						88,972	88,972
077	Specialized Support Surfaces									124,203	124,203
080	Physical Therapy	783	783	783	5,369					495,246	495,246
081	Respiratory Therapy									15,945	15,945
082	Occupational Therapy	262	262	262	895					333,624	333,624
083	Speech Pathology	137	137	137						129,081	129,081
085	Pharmacy									393,561	393,561
090	Laboratory									63,238	63,238
095	Home Health Services									0	0
100	Other Ancillary Services									55,956	55,956
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	17,302	17,302	17,302	58,841	121,818	3,551,829	3,551,829	3,551,829	5,622,546	5,622,546
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	135	135	135	2,684					15,896	15,896
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	26,631	25,930	25,528	81,211	121,818	3,551,829	3,551,829	3,551,829	7,338,269	7,338,269
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						\$ 79,376 0.022347923	\$ 100,497 0.028294436			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		\$ 74,748 2.88268415	\$ 118,576 4.64493259	\$ 81,053 0.99805394	\$ 393,258 3.22824113	\$ 1,566 0.00044083	\$ 18,458 0.00519677	\$ 99,354 0.02797263	\$ 10,320 0.00140638	\$ 67,360 0.00917922
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		\$ 276,598 10.66710374	\$ 22,382 0.87676965	\$ 28,168 0.34684451	\$ 344,231 2.82578030	\$ 4,866 0.00137003	\$ 44,988 0.01266610	\$ 1,920 0.00054057	\$ 15,827 0.00215673	\$ 3,934 0.00053613
	<b>TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	\$ 658,371 24.72197815	\$ 17,330 0.66834195	\$ 10,207 0.39983190	\$ 20,039 0.24675165	\$ 74,978 0.61549386	\$ 5,364 0.00151031	\$ 32,010 0.00901228	\$ - 0.00000000	\$ 35,358 0.00481834	\$ 4,281 0.00058340

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HY-LOND HEALTH CARE CENTER - MODESTO

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

Provider NPI:  
1851385843

OSHPD Facility Number:  
206500820

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	\$ 59,221	\$ (83)	\$ 59,138	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,474	1,136	15,610	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	279,812	(3,214)	276,598	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 353,507	\$ (2,161)	\$ 351,346	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	117,417	0	117,417	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	18,094	0	18,094	(Sch 4)
010		Housekeeping - Total	6300	\$ 135,511	\$ 0	\$ 135,511	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 154,930	\$ 0	\$ 154,930	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	31,332	0	31,332	(Sch 5)
025		Depreciation: Equipment	7140	80,031	0	80,031	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	12,372	0	12,372	(Sch 5)
035		Leases and Rentals	7200	34,967	3,214	38,181	(Sch 5)
040		Property Taxes	7300	61,830	0	61,830	(Sch 5)
045		Property Insurance	7400	10,693	(10,693)	0	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	279,695	0	279,695	(Sch 6)
055		Interest - Other	7600	\$ 7,175	\$ (6,412)	\$ 763	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,162,043	\$ (16,052)	\$ 1,145,991	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	75,204	0	75,204	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	19,198	0	19,198	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 94,402	\$ 0	\$ 94,402	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 299,233	\$ (5,892)	\$ 293,341	(Sch 3)
065	.20-.39	Fringe Benefits	6500	73,365	1,353	74,718	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	309,824	0	309,824	(Sch 4)
065		Dietary - Total	6500	\$ 682,422	\$ (4,539)	\$ 677,883	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 20,651	\$ 0	\$ 20,651	(Sch 2)
075	.20-.39	Fringe Benefits	8100	18,047	(3,681)	14,366	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	37,491	0	37,491	(Sch 4)
075		Patient Supplies - Total	8100	\$ 76,189	\$ (3,681)	\$ 72,508	
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	124,203	0	124,203	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 124,203	\$ 0	\$ 124,203	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HY-LOND HEALTH CARE CENTER - MODESTO

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

Provider NPI:  
1851385843

OSHPD Facility Number:  
206500820

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	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	451,574	0	451,574	(Sch 4)
080		Physical Therapy - Total	8200	\$ 451,574	\$ 0	\$ 451,574	
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	15,945	0	15,945	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 15,945	\$ 0	\$ 15,945	
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	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	320,446	0	320,446	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 320,446	\$ 0	\$ 320,446	
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	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	122,935	0	122,935	(Sch 4)
083		Speech Pathology - Total	8280	\$ 122,935	\$ 0	\$ 122,935	
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	393,561	0	393,561	(Sch 4)
085		Pharmacy - Total	8300	\$ 393,561	\$ 0	\$ 393,561	
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	63,238	0	63,238	(Sch 4)
090		Laboratory - Total	8400	\$ 63,238	\$ 0	\$ 63,238	
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	55,956	0	55,956	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 55,956	\$ 0	\$ 55,956	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HY-LOND HEALTH CARE CENTER - MODESTO

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

Provider NPI:  
1851385843

OSHPD Facility Number:  
206500820

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		\$ 1,624,047	\$ (3,681)	\$ 1,620,366	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,688,407	\$ (15,272)	\$ 2,673,135	(Sch 2)
105	.20-.39	Fringe Benefits	6110	849,856	(79,421)	770,435	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	108,259	0	108,259	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,646,522	\$ (94,693)	\$ 3,551,829	
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:**

HY-LOND HEALTH CARE CENTER - MODESTO

**Fiscal Period:**

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

**Provider NPI:**

1851385843

**OSHPD Facility Number:**

206500820

<b>Line No.</b>	<b>Natural Class</b>	<b>ACCOUNT TITLE</b>	<b>ACCOUNT NUMBER</b>	<b>AS REPORTED</b>	<b>AUDIT ADJUSTMENTS 8A-1</b>	<b>AS AUDITED</b>

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HY-LOND HEALTH CARE CENTER - MODESTO

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

Provider NPI:  
1851385843

OSHPD Facility Number:  
206500820

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	5,568	0	5,568 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 5,568	\$ 0	\$ 5,568
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 3,652,090	\$ (94,693)	\$ 3,557,397
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 59,651	\$ 0	\$ 59,651 (Sch 2)
155	.20-.39	Fringe Benefits	6600	20,783	(1,058)	19,725 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,465	0	2,465 (Sch 4)
155		Social Services - Total	6600	\$ 82,899	\$ (1,058)	\$ 81,841

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HY-LOND HEALTH CARE CENTER - MODESTO

Fiscal Period:  
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Provider NPI:  
1851385843

OSHPD Facility Number:  
206500820

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	\$ 78,023	\$ 0	\$ 78,023	(Sch 2)
160	.20-.39	Fringe Benefits	6700	24,687	(2,213)	22,474	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	28,333	0	28,333	(Sch 4)
160		Activities - Total	6700	\$ 131,043	\$ (2,213)	\$ 128,830	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 307,588	\$ 7,384	\$ 314,972	(Sch 6)
165	.20-.39	Fringe Benefits	6900	109,120	(11,404)	97,716	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	697,851	(122,002)	575,849	(Sch 6)
165		Administration - Total	6900	\$ 1,114,559	\$ (126,022)	\$ 988,537	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 50,707	\$ 0	\$ 50,707	(Sch 3)
166	.20-.39	Fringe Benefits	6900	24,324	(8,921)	15,403	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,018	0	2,018	(Sch 4)
166		Medical Records - Total	6900	\$ 77,049	\$ (8,921)	\$ 68,128	
167		CDPH Licensing Fees	6900	\$ 28,127	\$ 0	\$ 28,127	(Sch 6)
168		Professional Liability Insurance	6900	\$ 138,192	\$ (69,051)	\$ 69,141	(Sch 6)
169		Quality Assurance Fees	6900	\$ 545,425	\$ 0	\$ 545,425	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 78,536	\$ 0	\$ 78,536	(Sch 3)
170	.20-.39	Fringe Benefits	6800	20,818	0	20,818	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,920	0	1,920	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 101,274	\$ 0	\$ 101,274	
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	59,112	(8,895)	50,217	(Sch 6)
174		Caregiver Training - Total	6900	\$ 59,112	\$ (8,895)	\$ 50,217	
		<b>Subtotal 155 - 174</b>		\$ 2,277,680	\$ (216,160)	\$ 2,061,520	
200		<b>Total</b>		\$ 9,492,684	\$ (335,125)	\$ 9,157,559	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 42,074	
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\* For informational purposes only, this amount is included in various cost centers above.

























Provider Name							Fiscal Period			Provider NPI		Adjustments
HY-LOND HEALTH CARE CENTER - MODESTO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1851385843		28
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>MEMORANDUM ADJUSTMENT</u></b>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include group health insurance expense in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$42,074	\$42,074

Provider Name							Fiscal Period	Provider NPI	Adjustments		
HY-LOND HEALTH CARE CENTER - MODESTO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1851385843	28		
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	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$2,688,407	(\$7,384)	\$2,681,023 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	849,856	(2,380)	847,476 *	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	307,588	7,384	314,972	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	109,120	2,380	111,500 *	
							To reclassify the modified duty salary and benefits expense for proper cost determination and due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CCR, Title 22, Section 52000				
3	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$279,812	(\$3,214)	\$276,598	
	10.5	035	4	8A-1	035	4	Leases and Rentals	34,967	3,214	38,181	
							To reclassify equipment rental expenses for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 SPA Supplement 4 to attachment 4.19D, V OSHPD - LTC Manual, Chapter 3000, Section 3220.3				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
HY-LOND HEALTH CARE CENTER - MODESTO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1851385843		28
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 COSTS</u></b>										
4	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages To eliminate psychologist's salary expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	\$2,681,023	(\$1,228)	\$2,679,795 *
5	10.5	045	4	8A-1	045	4	Property Insurance To eliminate property insurance expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	\$10,693	(\$10,693)	\$0
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$697,851		
6							To eliminate marketing costs not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2136 and 2136.2		(\$2,855)	
7							To eliminate legal fees expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(270)	
8							To eliminate travel expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(680)	
9							To eliminate meals/entertainment expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(283) (\$4,088)	\$693,763 *

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
HY-LOND HEALTH CARE CENTER - MODESTO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1851385843		28
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>ADJUSTMENTS TO REPORTED COSTS</b>											
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$693,763		
10							To eliminate telephone expense for patient phone lines as this expense is not included in the routine rate. CCR, Title 22, Section 51511(c)			(\$3,762)	
11							To eliminate accounting fees in connection with a fair hearing or other litigation against California Department of Health Care Services and due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14126.023 (a)(3)(B) and 14126.023(a)(3)(C)			(1,949)	
12							To eliminate insurance - mortgage expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)			<u>(61,015)</u> (\$66,726)	\$627,037 *
13	10.5	055	4	8A-1	055	4	Interest - Other To eliminate interest expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$7,175	(\$6,412)	\$763

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HY-LOND HEALTH CARE CENTER - MODESTO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1851385843		28
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>											
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$138,192			
14							To eliminate liability insurance expense from the facility cost report for inclusion with audited home office costs. 42 CFR 413.17, 413.20 and 413.24 CMS Pub. 15-1, Sections 2150.2, 2162.5, 2162.7, 2300 and 2304		(\$138,192)		
15							To include liability insurance paid claims and premiums expense from the home office allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.5, 2162.7, 2300 and 2304		<u>69,141</u> (\$69,051)	\$69,141	
16	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$14,474	(\$2,720)	\$11,754 *	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	73,365	(12,233)	61,132 *	
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	18,047	(1,256)	16,791 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 847,476	(129,122)	718,354 *	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	20,783	(2,948)	17,835 *	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	24,687	(3,694)	20,993 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 111,500	(14,039)	97,461 *	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	24,324	(2,401)	21,923 *	
							To eliminate workers' compensation insurance expense from the facility cost report for inclusion with audited home office costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.5, 2162.7, 2300 and 2304				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
HY-LOND HEALTH CARE CENTER - MODESTO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1851385843		28	
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>											
17	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	\$11,754	\$3,866	\$15,620 *
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	*	61,132	17,389	78,521 *
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	*	16,791	1,785	18,576 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	718,354	183,546	901,900 *
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	*	17,835	4,191	22,026 *
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	*	20,993	5,251	26,244 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	97,461	19,956	117,417 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	*	21,923	3,413	25,336 *
							To include workers' compensation insurance paid claims and premium payments expense from the home office allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.5, 2162.7, 2300 and 2304				
18	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	\$15,620	(\$13)	\$15,607 *
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	*	78,521	(4,716)	73,805 *
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	*	18,576	(5,221)	13,355 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	901,900	(163,037)	738,863 *
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	*	22,026	(2,853)	19,173 *
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	*	26,244	(4,675)	21,569 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	117,417	(24,432)	92,985 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	*	25,336	(12,319)	13,017 *
							To eliminate health insurance expense from the facility cost report for inclusion with audited home office costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.5, 2162.7, 2300 and 2304				

Provider Name							Fiscal Period	Provider NPI		Adjustments	
HY-LOND HEALTH CARE CENTER - MODESTO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1851385843		28	
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>											
19	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	\$15,607	\$3	\$15,610
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	*	73,805	913	74,718
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	*	13,355	1,011	14,366
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	738,863	31,572	770,435
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	*	19,173	552	19,725
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	*	21,569	905	22,474
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	92,985	4,731	97,716
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	*	13,017	2,386	15,403
							To include health insurance paid claims and premiums payments expense from the home office allocation. 42 CFR 413.17, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
20	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages		\$59,221	(\$83)	\$59,138
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages		299,233	(5,892)	293,341
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	*	2,679,795	(6,660)	2,673,135
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	627,037	(51,188)	575,849
	10.5	174	4	8A-1	174	4	Caregiver Training - Other - Nonlabor		59,112	(8,895)	50,217
							To adjust home office costs to agree with the Avalon Health Care, Inc. Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 CMS Pub. 15-1, Sections 2150.2 and 2304				

Provider Name							Fiscal Period	Provider NPI		Adjustments
HY-LOND HEALTH CARE CENTER - MODESTO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1851385843		28
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>ADJUSTMENT TO REPORTED STATISTICS</u></b>										
21	10.7	065	4	7	065	Dietary (Pounds of Laundry)	0	3,579	3,579	
	10.7	080	4	7	080	Physical Therapy	0	5,369	5,369	
	10.7	082	4	7	082	Occupational Therapy	0	895	895	
	10.7	105	4	7	105	Skilled Nursing Care	81,212	(22,371)	58,841	
	10.7	140	4	7	140	Beauty and Barber	0	2,684	2,684	
	10.7	160	4	7	160	Activities	0	9,843	9,843	
	10.7	175	4	7	175	Total Statistic - Laundry and Linen	81,212	(1)	81,211	
To adjust laundry pounds statistics to agree with the prior year audit and due to insufficient documentation. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	Provider NPI		Adjustments
HY-LOND HEALTH CARE CENTER - MODESTO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1851385843		28
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 PATIENT DAYS</u></b>										
22	11	105	1	1	12	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	40,606	358	40,964	
	4.1	5.00	2	1	15	Medi-Cal Days	27,902			
23						To adjust reported Medi-Cal Nursing facility days based on the following Fiscal Intermediary Payment Data:  Report Date: 8/24/2012 Payment Period: 1/01/2011 through 7/31/2012 Service Period: 1/01/2011 through 12/31/2011 42 CFR 413.20, 413.24, 413.50, 413.53, 413.54, 413.60 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51541		(155)		
24						To eliminate hospice care days, that were billed by the hospice care provider, from the total Medi-Cal days. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2300, 2304 and 2404 CCR, Title 22, Sections 51544(c) and 51544(h)		(66)		
25						To eliminate hospice care days, that were billed by the hospice care provider, from the total Medi-Cal days. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2300, 2304 and 2404 CCR, Title 22, Sections 51544(c) and 51544(h)		(6) (227)	27,675	

Provider Name							Fiscal Period			Provider NPI		Adjustments
HY-LOND HEALTH CARE CENTER - MODESTO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1851385843		28
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>ADJUSTMENTS TO OTHER MATTERS</b>												
	N/A			1	14		Amount Due State		\$0			
26							To recover duplicate payments for hospice care patients which were also billed by the hospice care provider and the skilled nursing facility. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51544(c) and 51544(h)			\$10,561		
27							To recover duplicate payments for hospice care patients which were also billed by the hospice care provider and the skilled nursing facility. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51544(c) and 51544(h)			960		
28							To recover overbillings for unknown items charged to patient share of cost due to lack of supporting documentation. 42 CFR 413.20, 413.24 and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)			<u>4,402</u> \$15,923	\$15,923	