

**REPORT
ON THE
RATE SETTING AUDIT**

**HACIENDA CARE CENTER
LIVERMORE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1427072040**

**FISCAL PERIOD ENDED
JUNE 30, 2011**

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

**Section Chief: Michael Harrold
Auditor: Jaskaranjit Bal**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 24, 2013

Donna Dornbrook
Corporate Director of Reimbursement
Kindred Healthcare, Inc.
680 South Fourth Street
Louisville, Kentucky 40202

HACIENDA CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1427072040
FISCAL PERIOD ENDED JUNE 30, 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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$25,624, which resulted from Medi-Cal overpayments
3. 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.

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 Medi-Cal Benefits, Waiver Analysis and Rates 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.

Donna Dornbrook
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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:
HACIENDA CARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1427072040

OSHPD Facility No.:
206010825

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,158,381	\$ 114.92
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 746,365	\$ 27.16
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 564,781	\$ 20.55
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 517,036	\$ 18.81
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 30,671	\$ 1.12
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,527	\$ 0.67
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 21,190	\$ 0.77
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 285,806	\$ 10.40
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 781,660	\$ 28.44
11	Cost of Routine Service/Audited Total Costs	\$ 6,126,885.00	\$ 6,124,417	\$ 222.84
12	Total Patient Days (Adj)	27,483	27,483	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 222.93	\$ 222.84	
14	Overpayments (Adj 9 - 15)	\$ 0	\$ (25,624)	
15	Medi-Cal Days (Adj 7 - 8)	17,929	18,024	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
HACIENDA CARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1427072040

OSHPD Facility No.:
206010825

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
HACIENDA CARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1427072040

OSHPD Facility No.:
206010825

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 61,888	\$ 61,888		
160	Activities	73,927		\$ 73,927	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	7,333	0	0	7,333
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	3,022,566	61,888	73,927	3,158,381
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,165,714	\$ 61,888	\$ 73,927	\$ 3,165,714

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
HACIENDA CARE CENTER

Provider NPI:
1427072040

OSHPD Facility Number:
206010825

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 60,779	\$ 60,779										
010	Housekeeping	149,711	921	\$ 150,632									
060	Laundry and Linen	97,624	1,711	4,307	\$ 103,642								
065	Dietary	346,095	6,996	17,604	0	\$ 370,695							
155	Social Services	N/A	270	680	0	0	\$ 950						
160	Activities	N/A	3,012	7,581	0	0	0	\$ 10,593					
165	Administration	N/A	3,233	8,135	0	0	0	0		\$ 11,367	\$ 11,367		
166	Medical Records	60,824	430	1,083	0	0	0	0		62,337		\$ 62,337	
170	Inservice Education - Nursing	55,766	375	944	0	0	0	0	\$ 57,086				
ANCILLARY SERVICES													
075	Patient Supplies		465	1,171	0	0	0	0	0	1,636	65	359	\$ 2,061
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	24	130	154
080	Physical Therapy		886	2,229	0	0	0	0	0	3,115	830	4,553	8,498
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		686	1,725	0	0	0	0	0	2,411	634	3,479	6,524
083	Speech Pathology		395	995	0	0	0	0	0	1,390	223	1,224	2,838
085	Pharmacy		0	0	0	0	0	0	0	0	298	1,635	1,933
090	Laboratory		0	0	0	0	0	0	0	0	51	277	328
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	58	316	373
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		40,968	103,095	103,642	370,695	950	10,593	57,086	687,029	9,151	50,185	746,365 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		340	856	0	0	0	0	0	1,197	30	165	1,392
145	Other Nonreimbursable		90	227	0	0	0	0	0	317	3	16	335
	TOTAL	\$ 770,799	\$ 60,779	\$ 150,632	\$ 103,642	\$ 370,695	\$ 950	\$ 10,593	\$ 57,086	\$ 697,094	\$ 11,367	\$ 62,337	\$ 770,799

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
HACIENDA CARE CENTER

Provider NPI:
1427072040

OSHPD Facility Number:
206010825

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 213,908	\$ 213,908										
010	Housekeeping	14,416	3,240	\$ 17,656									
060	Laundry and Linen	26,255	6,023	505	\$ 32,783								
065	Dietary	192,115	24,621	2,064	0	\$ 218,799							
155	Social Services	100	951	80	0	0	\$ 1,131						
160	Activities	8,814	10,602	889	0	0	0	\$ 20,305					
165	Administration	N/A	11,377	954	0	0	0	0		\$ 12,330	\$ 12,330		
166	Medical Records	3,771	1,515	127	0	0	0	0		5,413		\$ 5,413	
170	Inservice Education - Nursing	2,531	1,321	111	0	0	0	0	\$ 3,963				
ANCILLARY SERVICES													
075	Patient Supplies	19,870	1,638	137	0	0	0	0	0	21,645	71	31	\$ 21,747
077	Specialized Support Surfaces	12,728	0	0	0	0	0	0	0	12,728	26	11	12,765
080	Physical Therapy	430,782	3,117	261	0	0	0	0	0	434,160	901	395	435,456
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	329,013	2,413	202	0	0	0	0	0	331,628	688	302	332,618
083	Speech Pathology	113,146	1,391	117	0	0	0	0	0	114,654	242	106	115,002
085	Pharmacy	160,101	0	0	0	0	0	0	0	160,101	323	142	160,566
090	Laboratory	27,140	0	0	0	0	0	0	0	27,140	55	24	27,219
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	30,905	0	0	0	0	0	0	0	30,905	62	27	30,995
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	117,248	144,184	12,084	32,783	218,799	1,131	20,305	3,963	550,497	9,927	4,357	564,781 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	10,351	1,198	100	0	0	0	0	0	11,649	33	14	11,696
145	Other Nonreimbursable	0	317	27	0	0	0	0	0	344	3	1	348
	TOTAL	\$ 1,713,194	\$ 213,908	\$ 17,656	\$ 32,783	\$ 218,799	\$ 1,131	\$ 20,305	\$ 3,963	\$ 1,695,451	\$ 12,330	\$ 5,413	\$ 1,713,194

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HACIENDA CARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1427072040

OSHPD Facility Number:
206010825

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 549,891	94%							
	Property Tax (line 40)	32,620	6%	\$ 582,511						
005	Plant Operations and Maintenance			12,943	\$ 12,943					
010	Housekeeping			8,628	196	\$ 8,824				
060	Laundry and Linen			16,038	364	252	\$ 16,654			
065	Dietary			65,557	1,490	1,031	0	\$ 68,078		
155	Social Services			2,532	58	40	0	0	\$ 2,630	
160	Activities			28,230	641	444	0	0	0	\$ 29,315
165	Administration			30,293	688	477	0	0	0	0
166	Medical Records			4,033	92	63	0	0	0	0
170	Inservice Education - Nursing			3,517	80	55	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,361	99	69	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			8,300	189	131	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			6,424	146	101	0	0	0	0
083	Speech Pathology			3,705	84	58	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			383,917	8,724	6,040	16,654	68,078	2,630	29,315
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,189	72	50	0	0	0	0
145	Other Nonreimbursable			844	19	13	0	0	0	0
	TOTAL	\$ 582,511	100%	\$ 582,511	\$ 12,943	\$ 8,824	\$ 16,654	\$ 68,078	\$ 2,630	\$ 29,315

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HACIENDA CARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1427072040

OSHPD Facility Number:
206010825

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 549,891	94%							
	Property Tax (line 40)	32,620	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 31,458	\$ 31,458				
166	Medical Records				4,188		\$ 4,188			
170	Inservice Education - Nursing			\$ 3,652						
	ANCILLARY SERVICES									
075	Patient Supplies			0	4,529	181	24	\$ 4,734	\$ 4,469	\$ 265
077	Specialized Support Surfaces			0	0	66	9	74	70	4
080	Physical Therapy			0	8,619	2,298	306	11,223	10,594	628
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	6,671	1,756	234	8,661	8,176	485
083	Speech Pathology			0	3,847	618	82	4,547	4,292	255
085	Pharmacy			0	0	825	110	935	882	52
090	Laboratory			0	0	140	19	158	150	9
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	159	21	180	170	10
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			3,652	519,010	25,325	3,371	547,707	517,036	30,671 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,311	83	11	3,406	3,215	191
145	Other Nonreimbursable			0	877	8	1	886	836	50
	TOTAL	\$ 582,511	100%	\$ 3,652	\$ 546,865	\$ 31,458	\$ 4,188	\$ 582,511	\$ 549,891	\$ 32,620

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
HACIENDA CARE CENTER

Provider NPI:
1427072040

OSHPD Facility Number:
206010825

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 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. 71% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 8,751												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	962,198												
	Total Costs Allocable as Administration	970,949	71%											
167	CDPH Licensing Fees	23,013	2%											
168	Professional Liability Insurance	26,321	2%											
169	Quality Assurance Fees	355,018	26%											
174	Caregiver Training	0	0%											
	Total	1,375,301	100%						\$ 1,375,301					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 7,333	\$ 1,636	\$ 21,645	\$ 4,529	\$ 35,143	7,917	\$ 5,589	\$ 132	\$ 152	\$ 2,044	\$ -
077	Specialized Support Surfaces			0	0	12,728	0	12,728	2,867	2,024	48	55	740	0
080	Physical Therapy			0	3,115	434,160	8,619	445,894	100,447	70,914	1,681	1,922	25,929	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	2,411	331,628	6,671	340,710	76,752	54,186	1,284	1,469	19,813	0
083	Speech Pathology			0	1,390	114,654	3,847	119,891	27,008	19,067	452	517	6,972	0
085	Pharmacy			0	0	160,101	0	160,101	36,066	25,462	603	690	9,310	0
090	Laboratory			0	0	27,140	0	27,140	6,114	4,316	102	117	1,578	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	30,905	0	30,905	6,962	4,915	116	133	1,797	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			3,158,381	687,029	550,497	519,010	4,914,917	1,107,183	781,660	18,527	21,190	285,806	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,197	11,649	3,311	16,157	3,640	2,570	61	70	940	0
145	Other Nonreimbursable			0	317	344	877	1,537	346	244	6	7	89	0
	SUBTOTAL	\$ 1,375,301		\$ 3,165,714	\$ 697,094	\$ 1,695,451	\$ 546,865	\$ 6,105,124	\$ 1,375,301					
	Total Administrative Costs							\$ 1,375,301		\$ 970,949	\$ 23,013	\$ 26,321	\$ 355,018	\$ -
	Unit Cost Multiplier							0.22526994						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 73,705	\$ 17,743	\$ 35,646	\$ 127,094							
	TOTAL FACILITY COSTS							\$ 7,607,519						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
HACIENDA CARE CENTER

Provider NPI:
1427072040

OSHPD Facility Number:
206010825

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 6)	Plant Ops (SQ FT) 5 (Adj 1, 6)	Hskpng (SQ FT) 10 (Adj 1, 6)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	276									
010	Housekeeping	184	184								
060	Laundry and Linen	342	342	342							
065	Dietary	1,398	1,398	1,398							
155	Social Services	54	54	54							
160	Activities	602	602	602							
165	Administration	646	646	646							
166	Medical Records	86	86	86							
170	Inservice Education - Nursing	75	75	75							
	ANCILLARY SERVICES										
075	Patient Supplies	93	93	93						35,143	35,143
077	Specialized Support Surfaces									12,728	12,728
080	Physical Therapy	177	177	177						445,894	445,894
081	Respiratory Therapy									0	0
082	Occupational Therapy	137	137	137						340,710	340,710
083	Speech Pathology	79	79	79						119,891	119,891
085	Pharmacy									160,101	160,101
090	Laboratory									27,140	27,140
095	Home Health Services									0	0
100	Other Ancillary Services									30,905	30,905
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,187	8,187	8,187	54,570	81,855	3,139,814	3,139,814	3,139,814	4,914,917	4,914,917
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	68	68	68						16,157	16,157
145	Other Nonreimbursable	18	18	18						1,537	1,537
	TOTAL STATISTICS	12,422	12,146	11,962	54,570	81,855	3,139,814	3,139,814	3,139,814	6,105,124	6,105,124
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 61,888 0.019710722	\$ 73,927 0.023545025			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 60,779 5.00403425	\$ 150,632 12.59252151	\$ 103,642 1.89924908	\$ 370,695 4.52867858	\$ 950 0.00030263	\$ 10,593 0.00337381	\$ 57,086 0.01818125	\$ 11,367 0.00186194	\$ 62,337 0.01021065
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 213,908 17.61139470	\$ 17,656 1.47604887	\$ 32,783 0.60074960	\$ 218,799 2.67301015	\$ 1,131 0.00036012	\$ 20,305 0.00646683	\$ 3,963 0.00126204	\$ 12,330 0.00201970	\$ 5,413 0.00088655
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 582,511 46.89349541	\$ 12,943 1.06558577	\$ 8,824 0.73770866	\$ 16,654 0.30519154	\$ 68,078 0.83169155	\$ 2,630 0.00083751	\$ 29,315 0.00933669	\$ 3,652 0.00116321	\$ 31,458 0.00515274	\$ 4,188 0.00068597

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HACIENDA CARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1427072040

OSHPD Facility Number:
206010825

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	\$ 39,246	\$ 0	\$ 39,246	(Sch 3)
005	.20-.39	Fringe Benefits	6200	21,752	(219)	21,533	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	213,908	0	213,908	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 274,906	\$ (219)	\$ 274,687	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	149,711	0	149,711	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	14,416	0	14,416	(Sch 4)
010		Housekeeping - Total	6300	\$ 164,127	\$ 0	\$ 164,127	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 38,058	\$ 0	\$ 38,058	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	53,992	0	53,992	(Sch 5)
025		Depreciation: Equipment	7140	7,563	0	7,563	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	450,278	0	450,278	(Sch 5)
040		Property Taxes	7300	32,620	0	32,620	(Sch 5)
045		Property Insurance	7400	8,751	0	8,751	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,030,295	\$ (219)	\$ 1,030,076	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	97,624	0	97,624	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	26,255	0	26,255	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 123,879	\$ 0	\$ 123,879	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 253,489	\$ 0	\$ 253,489	(Sch 3)
065	.20-.39	Fringe Benefits	6500	94,022	(1,416)	92,606	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	192,115	0	192,115	(Sch 4)
065		Dietary - Total	6500	\$ 539,626	\$ (1,416)	\$ 538,210	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 5,338	\$ 0	\$ 5,338	(Sch 2)
075	.20-.39	Fringe Benefits	8100	2,025	(30)	1,995	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	19,870	0	19,870	(Sch 4)
075		Patient Supplies - Total	8100	\$ 27,233	\$ (30)	\$ 27,203	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150	12,728	0	12,728	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 12,728	\$ 0	\$ 12,728	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HACIENDA CARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1427072040

OSHPD Facility Number:
206010825

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	430,782	0	430,782	(Sch 4)
080		Physical Therapy - Total	8200	\$ 430,782	\$ 0	\$ 430,782	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	329,013	0	329,013	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 329,013	\$ 0	\$ 329,013	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	113,146	0	113,146	(Sch 4)
083		Speech Pathology - Total	8280	\$ 113,146	\$ 0	\$ 113,146	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	152,823	7,278	160,101	(Sch 4)
085		Pharmacy - Total	8300	\$ 152,823	\$ 7,278	\$ 160,101	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	27,140	0	27,140	(Sch 4)
090		Laboratory - Total	8400	\$ 27,140	\$ 0	\$ 27,140	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	30,905	0	30,905	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 30,905	\$ 0	\$ 30,905	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HACIENDA CARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1427072040

OSHPD Facility Number:
206010825

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,123,770	\$ 7,248	\$ 1,131,018	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,201,866	\$ 0	\$ 2,201,866	(Sch 2)
105	.20-.39	Fringe Benefits	6110	833,003	(12,303)	820,700	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	124,526	(7,278)	117,248	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,159,395	\$ (19,581)	\$ 3,139,814	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HACIENDA CARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1427072040

OSHPD Facility Number:
206010825

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	10,351	0	10,351 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 10,351	\$ 0	\$ 10,351
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,169,746	\$ (19,581)	\$ 3,150,165
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 45,073	\$ 0	\$ 45,073 (Sch 2)
155	.20-.39	Fringe Benefits	6600	17,067	(252)	16,815 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	100	0	100 (Sch 4)
155		Social Services - Total	6600	\$ 62,240	\$ (252)	\$ 61,988

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HACIENDA CARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1427072040

OSHPD Facility Number:
206010825

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	\$ 57,662	\$ 0	\$ 57,662	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,182	(1,917)	16,265	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,814	0	8,814	(Sch 4)
160		Activities - Total	6700	\$ 84,658	\$ (1,917)	\$ 82,741	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 297,533	\$ 0	\$ 297,533	(Sch 6)
165	.20-.39	Fringe Benefits	6900	109,531	(322)	109,209	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	518,853	36,603	555,456	(Sch 6)
165		Administration - Total	6900	\$ 925,917	\$ 36,281	\$ 962,198	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 45,658	\$ 0	\$ 45,658	(Sch 3)
166	.20-.39	Fringe Benefits	6900	15,166	0	15,166	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,771	0	3,771	(Sch 4)
166		Medical Records - Total	6900	\$ 64,595	\$ 0	\$ 64,595	
167		CDPH Licensing Fees	6900	\$ 23,013	\$ 0	\$ 23,013	(Sch 6)
168		Professional Liability Insurance	6900	\$ 26,321	\$ 0	\$ 26,321	(Sch 6)
169		Quality Assurance Fees	6900	\$ 355,018	\$ 0	\$ 355,018	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 35,466	\$ 0	\$ 35,466	(Sch 3)
170	.20-.39	Fringe Benefits	6800	20,498	(198)	20,300	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,531	0	2,531	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 58,495	\$ (198)	\$ 58,297	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,600,257	\$ 33,914	\$ 1,634,171	
200		Total		\$ 7,587,573	\$ 19,946	\$ 7,607,519	

210	0.24	Total Facility Group Health Insurance * (Adj 2)	6900			\$ 348,987	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
HACIENDA CARE CENTER

Provider NPI:
1427072040

OSHPD Facility Number:
206010825

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	(219)	(219)						
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	(1,416)	(1,416)						
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	(30)	(30)						
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:
HACIENDA CARE CENTER

Provider NPI:
1427072040

OSHPD Facility Number:
206010825

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	7,278		7,278					
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	(12,303)	(12,303)						
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(7,278)		(7,278)					
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

Provider Name:
HACIENDA CARE CENTER

Provider NPI:
1427072040

OSHPD Facility Number:
206010825

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	(252)	(252)						
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	(1,917)	(1,917)						
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	(322)	(322)						
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	36,603	16,657		19,946				
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	(198)	(198)						
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name:
HACIENDA CARE CENTER

Provider NPI:
1427072040

OSHPD Facility Number:
206010825

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			\$19,946	0	0	19,946	0	0	0	0
Total			(To Sch 8)							

Provider Name							Fiscal Period		Provider NPI		Adjustments
HACIENDA CARE CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1427072040		15
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 ADJUSTMENTS</u>											
1	10.7	005	2,3	7	005	N/A	Plant Operations and Maintenance (Square Feet)	606	(606)	0	
	10.7	010	3	7	010	N/A	Housekeeping	325	(325)	0	
	10.7	175	2	7	N/A	N/A	Total Statistics - Plant Operations	12,970	(606)	12,364 *	
	10.7	175	3	7	N/A	N/A	Total Statistics - Housekeeping	12,970	(931)	12,039 *	
							To correct reported statistics on schedule 10.7 columns 2 through 3 for proper cost reporting. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2300 and 2304				
2	N/A			8	210	N/A	Total Facility Group Health Insurance	\$0	\$348,987	\$348,987	
							To report total facility group health insurance expense for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
HACIENDA CARE CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011	1427072040		15
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$518,853	\$16,657	\$535,510 *
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	21,752	(219)	21,533
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	94,022	(1,416)	92,606
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	2,025	(30)	1,995
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	833,003	(12,303)	820,700
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	17,067	(252)	16,815
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	18,182	(1,917)	16,265
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	109,531	(322)	109,209
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	20,498	(198)	20,300
							To reclassify the provider's employee benefits reclassification prior to the cost report due to the administrative nature of expenditures for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
4	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	\$152,823	\$7,278	\$160,101
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	124,526	(7,278)	117,248
							To reverse the provider's cost report reclassification of non-legend drugs for proper matching of revenue and expenses. 42 CFR 413.5, 413.20, 413.24, 413.50 and 413.53 CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2302.6 and 2304 OSHPD LTC Manual , Chapter 1000, Section 1021			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
HACIENDA CARE CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1427072040		15
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENT TO REPORTED COSTS</u>											
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust home office costs to agree with the as filed Kindred Health Care, Inc. Home Office Cost Reports for fiscal periods ended December 31, 2011 and December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$535,510	\$19,946	\$555,456

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
HACIENDA CARE CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1427072040		15
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Cost Report			Audit Report								
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO REPORTED STATISTICS</u>												
6	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	606	(330)	276		
	10.7	010	1,2	7	010	N/A	Housekeeping	325	(141)	184		
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	360	(18)	342		
	10.7	065	1,2,3	7	065	N/A	Dietary	1,380	18	1,398		
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	96	(3)	93		
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	231	(54)	177		
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	216	(79)	137		
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	24	55	79		
	10.7	100	1,2,3	7	100	N/A	Other Ancillary Services	0	18	18		
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	8,241	(54)	8,187		
	10.7	165	1,2,3	7	165	N/A	Administration	648	(2)	646		
	10.7	166	1,2,3	7	166	N/A	Medical Records	119	(33)	86		
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	75	75		
	10.7	175	1	7	N/A	N/A	Total Statistics - Capital	12,970	(548)	12,422		
	10.7	175	2	7	N/A	N/A	Total Statistics - Plant Operations	* 12,364	(218)	12,146		
	10.7	175	3	7	N/A	N/A	Total Statistics - Housekeeping	* 12,039	(77)	11,962		
<p>To adjust square footage statistics to agree with the prior year audited in order to properly allocate indirect costs. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306</p>												

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
HACIENDA CARE CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011	1427072040		15
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				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA										
	4.1	5	2	1	15	N/A	Medi-Cal Days	17,929		
7							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: 07/01/2010 through 06/30/2011 Payment Period: 07/01/2010 through 09/30/2012 Report Date: 10/16/2012 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		137	
8							To adjust Medi-Cal days for over billed days. 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		(42) 95	18,024

Provider Name							Fiscal Period			Provider NPI		Adjustments
HACIENDA CARE CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1427072040		15
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>ADJUSTMENTS TO OTHER MATTERS</u>												
	N/A			1	14	N/A	Medi-Cal Overpayments		\$0			
9							To recover Medi-Cal overpayments for patients that were either Medicare or Private Insurance for the days billed to Medi-Cal and due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W & I Code, Section 14170(B) CCR, Title 22, Sections 51005, 51458.1 and 51476			\$8,024		
10							To recover Medi-Cal overpayments for the day of discharge. 42 CFR 433.139, 413.20, 413.24 and 431.107 CMS Pub. 15-1, Sections 2205.1, 2300 and 2409 CCR, Title 22, Section 51458.1			413		
11							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300, 2304 and 2409 CCR, Title 22, Sections 50761, 51458.1 and 51476			5,408		
12							To recover Medi-Cal overpayments because no documentation was provided for the amounts deducted for noncovered services. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300, 2304 and 2409 CCR, Title 22, Sections 50761, 51458.1 and 51476			<u>6,105</u> \$19,950	\$19,950 *	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
HACIENDA CARE CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1427072040		15
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>ADJUSTMENTS TO OTHER MATTERS</u>											
	N/A			1	14	N/A	Medi-Cal Overpayments	*	\$19,950		
13							To recover Medi-Cal overpayments for SOC due to insufficient documentation. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$4,404	
14							To recover Medi-Cal overpayments for Podiatry services charged to SOC that are billable separately to Medi-Cal. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			576	
15							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			<u>694</u> \$5,674	\$25,624

*Balance carried forward from prior/to subsequent adjustments