

**REPORT
ON THE
RATE SETTING AUDIT**

**HAYWARD CONVALESCENT HOSPITAL
HAYWARD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1518282490**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: David Mui
Auditor: John Uribe**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 30, 2013

Jacques Philogene, Administrator
Hayward Convalescent Hospital
1832 B Street
Hayward, CA 94541

HAYWARD CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1518282490
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. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$88,142, which resulted from Medi-Cal overpayments

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 Fee-For-Service Rates Development Division.

Jacques Philogene
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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:

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
HAYWARD CONVALESCENT HOSPITAL

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

Provider NPI:
1518282490

OSHPD Facility No.:
206010831

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	\$ 2,904,712	\$ 90.32
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 764,268	\$ 23.76
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 631,611	\$ 19.64
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 770,527	\$ 23.96
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 48,827	\$ 1.52
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 32,854	\$ 1.02
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 151,883	\$ 4.72
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 359,063	\$ 11.16
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 639,516	\$ 19.88
11	Cost of Routine Service/Audited Total Costs	\$ 6,600,213	\$ 6,303,262	\$ 195.99
12	Total Patient Days (Adj)	32,161	32,161	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 205.22	\$ 195.99	
14	Overpayments (Adj 7)	\$ 0	\$ (88,142)	
15	Medi-Cal Days (Adj 6)	27,201	25,429	
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:
HAYWARD CONVALESCENT HOSPITAL

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

Provider NPI:
1518282490

OSHPD Facility No.:
206010831

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:
HAYWARD CONVALESCENT HOSPITAL

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

Provider NPI:
1518282490

OSHPD Facility No.:
206010831

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 59,965	\$ 59,965		
160	Activities	83,272		\$ 83,272	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	2,761,475	59,965	83,272	2,904,712 *
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	\$ 2,904,712	\$ 59,965	\$ 83,272	\$ 2,904,712

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
HAYWARD CONVALESCENT HOSPITAL

Provider NPI:
1518282490

OSHPD Facility Number:
206010831

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 79,617	\$ 79,617										
010	Housekeeping	249,946	144	\$ 250,090									
060	Laundry and Linen	51,842	4,328	13,619	\$ 69,789								
065	Dietary	281,864	8,566	26,957	0	\$ 317,387							
155	Social Services	N/A	2,496	7,856	0	0	\$ 10,352						
160	Activities	N/A	7,567	23,812	0	0	0	\$ 31,379					
165	Administration	N/A	6,035	18,991	0	0	0	0		\$ 25,026	\$ 25,026		
166	Medical Records	68,110	1,081	3,402	0	0	0	0		72,593		\$ 72,593	
170	Inservice Education - Nursing	74,215	1,108	3,487	0	0	0	0	\$ 78,811				
ANCILLARY SERVICES													
075	Patient Supplies		1,734	5,457	0	0	0	0	0	7,192	165	479	\$ 7,835
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,746	5,494	0	0	0	0	0	7,240	1,283	3,722	12,245
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,097	3,451	0	0	0	0	0	4,547	1,316	3,817	9,680
083	Speech Pathology		544	1,713	0	0	0	0	0	2,258	480	1,391	4,128
085	Pharmacy		809	2,545	0	0	0	0	0	3,354	569	1,650	5,573
090	Laboratory		0	0	0	0	0	0	0	0	111	321	431
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	106	308	414
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		42,147	132,632	69,789	317,387	10,352	31,379	78,811	682,498	20,963	60,807	764,268 *
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		214	673	0	0	0	0	0	887	34	98	1,019
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 805,594	\$ 79,617	\$ 250,090	\$ 69,789	\$ 317,387	\$ 10,352	\$ 31,379	\$ 78,811	\$ 707,975	\$ 25,026	\$ 72,593	\$ 805,594

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
HAYWARD CONVALESCENT HOSPITAL

Provider NPI:
1518282490

OSHPD Facility Number:
206010831

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 240,518	\$ 240,518										
010	Housekeeping	33,649	435	\$ 34,084									
060	Laundry and Linen	11,954	13,074	1,856	\$ 26,884								
065	Dietary	214,648	25,878	3,674	0	\$ 244,200							
155	Social Services	0	7,542	1,071	0	0	\$ 8,612						
160	Activities	6,375	22,859	3,245	0	0	0	\$ 32,480					
165	Administration	N/A	18,231	2,588	0	0	0	0		\$ 20,819	\$ 20,819		
166	Medical Records	0	3,266	464	0	0	0	0		3,729		\$ 3,729	
170	Inservice Education - Nursing	0	3,348	475	0	0	0	0	\$ 3,823				
ANCILLARY SERVICES													
075	Patient Supplies	6,091	5,239	744	0	0	0	0	0	12,074	137	25	\$ 12,236
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	269,912	5,274	749	0	0	0	0	0	275,935	1,068	191	277,194
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	289,940	3,313	470	0	0	0	0	0	293,723	1,095	196	295,014
083	Speech Pathology	102,924	1,645	233	0	0	0	0	0	104,802	399	71	105,272
085	Pharmacy	118,992	2,443	347	0	0	0	0	0	121,782	473	85	122,340
090	Laboratory	26,105	0	0	0	0	0	0	0	26,105	92	16	26,213
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	25,046	0	0	0	0	0	0	0	25,046	88	16	25,150
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	149,647	127,325	18,076	26,884	244,200	8,612	32,480	3,823	611,047	17,439	3,124	631,611 *
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	3,942	646	92	0	0	0	0	0	4,680	28	5	4,713
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,499,743	\$ 240,518	\$ 34,084	\$ 26,884	\$ 244,200	\$ 8,612	\$ 32,480	\$ 3,823	\$ 1,475,194	\$ 20,819	\$ 3,729	\$ 1,499,743

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HAYWARD CONVALESCENT HOSPITAL

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

Provider NPI:
1518282490

OSHPD Facility Number:
206010831

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)	\$ 848,452	94%							
	Property Tax (line 40)	53,765	6%	\$ 902,217						
005	Plant Operations and Maintenance			49,163	\$ 49,163					
010	Housekeeping			1,542	89	\$ 1,630				
060	Laundry and Linen			46,371	2,672	89	\$ 49,132			
065	Dietary			91,784	5,290	176	0	\$ 97,249		
155	Social Services			26,748	1,542	51	0	0	\$ 28,341	
160	Activities			81,077	4,673	155	0	0	0	\$ 85,904
165	Administration			64,661	3,727	124	0	0	0	0
166	Medical Records			11,582	668	22	0	0	0	0
170	Inservice Education - Nursing			11,874	684	23	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			18,582	1,071	36	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			18,707	1,078	36	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			11,749	677	22	0	0	0	0
083	Speech Pathology			5,833	336	11	0	0	0	0
085	Pharmacy			8,666	499	17	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			451,588	26,026	865	49,132	97,249	28,341	85,904
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,291	132	4	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 902,217	100%	\$ 902,217	\$ 49,163	\$ 1,630	\$ 49,132	\$ 97,249	\$ 28,341	\$ 85,904

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HAYWARD CONVALESCENT HOSPITAL

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

Provider NPI:
1518282490

OSHPD Facility Number:
206010831

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)	\$ 848,452	94%							
	Property Tax (line 40)	53,765	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 68,512	\$ 68,512				
166	Medical Records				12,272		\$ 12,272			
170	Inservice Education - Nursing			\$ 12,581						
	ANCILLARY SERVICES									
075	Patient Supplies			0	19,688	452	81	\$ 20,221	\$ 19,016	\$ 1,205
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	19,821	3,513	629	23,963	22,535	1,428
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	12,449	3,602	645	16,696	15,701	995
083	Speech Pathology			0	6,180	1,313	235	7,728	7,268	461
085	Pharmacy			0	9,182	1,557	279	11,018	10,362	657
090	Laboratory			0	0	303	54	357	336	21
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	290	52	342	322	20
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			12,581	751,686	57,389	10,280	819,354	770,527	48,827
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,428	93	17	2,537	2,386	151
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 902,217	100%	\$ 12,581	\$ 821,433	\$ 68,512	\$ 12,272	\$ 902,217	\$ 848,452	\$ 53,765

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
HAYWARD CONVALESCENT HOSPITAL

Provider NPI:
1518282490

OSHPD Facility Number:
206010831

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. 54% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 13% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 6,490												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	756,974												
	Total Costs Allocable as Administration	763,464	54%											
167	CDPH Licensing Fees	39,222	3%											
168	Professional Liability Insurance	181,320	13%											
169	Quality Assurance Fees	428,655	30%											
174	Caregiver Training	0	0%											
	Total	1,412,661	100%						\$ 1,412,661					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 7,192	\$ 12,074	\$ 19,688	\$ 38,954	9,312	\$ 5,033	\$ 259	\$ 1,195	\$ 2,826	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	7,240	275,935	19,821	302,996	72,433	39,146	2,011	9,297	21,979	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	4,547	293,723	12,449	310,719	74,279	40,144	2,062	9,534	22,539	0
083	Speech Pathology			0	2,258	104,802	6,180	113,240	27,071	14,630	752	3,475	8,214	0
085	Pharmacy			0	3,354	121,782	9,182	134,318	32,110	17,353	892	4,121	9,743	0
090	Laboratory			0	0	26,105	0	26,105	6,241	3,373	173	801	1,894	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	25,046	0	25,046	5,987	3,236	166	769	1,817	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			2,904,712	682,498	611,047	751,686	4,949,943	1,183,317	639,516	32,854	151,883	359,063	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	887	4,680	2,428	7,995	1,911	1,033	53	245	580	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,412,661		\$ 2,904,712	\$ 707,975	\$ 1,475,194	\$ 821,433	\$ 5,909,315	\$ 1,412,661					
	Total Administrative Costs							\$ 1,412,661		\$ 763,464	\$ 39,222	\$ 181,320	\$ 428,655	\$ -
	Unit Cost Multiplier							0.23905665						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 97,619	\$ 24,549	\$ 80,784	\$ 202,951							
	TOTAL FACILITY COSTS							\$ 7,524,927						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
HAYWARD CONVALESCENT HOSPITAL

Provider NPI:
1518282490

OSHPD Facility Number:
206010831

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,180									
010	Housekeeping	37	37								
060	Laundry and Linen	1,113	1,113	1,113							
065	Dietary	2,203	2,203	2,203							
155	Social Services	642	642	642							
160	Activities	1,946	1,946	1,946							
165	Administration	1,552	1,552	1,552							
166	Medical Records	278	278	278							
170	Inservice Education - Nursing	285	285	285							
	ANCILLARY SERVICES										
075	Patient Supplies	446	446	446						38,954	38,954
077	Specialized Support Surfaces									0	0
080	Physical Therapy	449	449	449						302,996	302,996
081	Respiratory Therapy									0	0
082	Occupational Therapy	282	282	282						310,719	310,719
083	Speech Pathology	140	140	140						113,240	113,240
085	Pharmacy	208	208	208						134,318	134,318
090	Laboratory									26,105	26,105
095	Home Health Services									0	0
100	Other Ancillary Services									25,046	25,046
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,839	10,839	10,839	158,225	95,508	2,911,122	2,911,122	2,911,122	4,949,943	4,949,943
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	55	55	55						7,995	7,995
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	21,655	20,475	20,438	158,225	95,508	2,911,122	2,911,122	2,911,122	5,909,315	5,909,315
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 59,965 0.020598587	\$ 83,272 0.028604779			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 79,617 3.88849817	\$ 250,090 12.23651406	\$ 69,789 0.44107530	\$ 317,387 3.32314991	\$ 10,352 0.00355611	\$ 31,379 0.01077910	\$ 78,811 0.02707225	\$ 25,026 0.00423501	\$ 72,593 0.01228446
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 240,518 11.74691087	\$ 34,084 1.66766003	\$ 26,884 0.16991258	\$ 244,200 2.55685701	\$ 8,612 0.00295836	\$ 32,480 0.01115713	\$ 3,823 0.00131329	\$ 20,819 0.00352315	\$ 3,729 0.00063108
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 902,217 41.66321866	\$ 49,163 2.40110369	\$ 1,630 0.07977199	\$ 49,132 0.31052221	\$ 97,249 1.01823345	\$ 28,341 0.00973525	\$ 85,904 0.02950904	\$ 12,581 0.00432172	\$ 68,512 0.01159384	\$ 12,272 0.00207673

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HAYWARD CONVALESCENT HOSPITAL

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

Provider NPI:
1518282490

OSHPD Facility Number:
206010831

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	\$ 56,402	\$ 0	\$ 56,402	(Sch 3)
005	.20-.39	Fringe Benefits	6200	23,215	0	23,215	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	240,518	0	240,518	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 320,135	\$ 0	\$ 320,135	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 185,237	\$ 0	\$ 185,237	(Sch 3)
010	.20-.39	Fringe Benefits	6300	64,709	0	64,709	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	33,649	0	33,649	(Sch 4)
010		Housekeeping - Total	6300	\$ 283,595	\$ 0	\$ 283,595	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	9,434	0	9,434	(Sch 5)
025		Depreciation: Equipment	7140	338	0	338	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	838,680	0	838,680	(Sch 5)
040		Property Taxes	7300	53,765	0	53,765	(Sch 5)
045		Property Insurance	7400	0	6,490	6,490	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,505,947	\$ 6,490	\$ 1,512,437	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 37,805	\$ 0	\$ 37,805	(Sch 3)
060	.20-.39	Fringe Benefits	6400	14,037	0	14,037	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,954	0	11,954	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 63,796	\$ 0	\$ 63,796	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 208,368	\$ 0	\$ 208,368	(Sch 3)
065	.20-.39	Fringe Benefits	6500	73,496	0	73,496	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	214,648	0	214,648	(Sch 4)
065		Dietary - Total	6500	\$ 496,512	\$ 0	\$ 496,512	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	6,091	0	6,091	(Sch 4)
075		Patient Supplies - Total	8100	\$ 6,091	\$ 0	\$ 6,091	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HAYWARD CONVALESCENT HOSPITAL

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

Provider NPI:
1518282490

OSHPD Facility Number:
206010831

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	269,912	0	269,912	(Sch 4)
080		Physical Therapy - Total	8200	\$ 269,912	\$ 0	\$ 269,912	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	289,940	0	289,940	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 289,940	\$ 0	\$ 289,940	
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	102,924	0	102,924	(Sch 4)
083		Speech Pathology - Total	8280	\$ 102,924	\$ 0	\$ 102,924	
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	118,992	0	118,992	(Sch 4)
085		Pharmacy - Total	8300	\$ 118,992	\$ 0	\$ 118,992	
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	26,105	0	26,105	(Sch 4)
090		Laboratory - Total	8400	\$ 26,105	\$ 0	\$ 26,105	
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	0	25,046	25,046	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 0	\$ 25,046	\$ 25,046	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HAYWARD CONVALESCENT HOSPITAL

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

Provider NPI:
1518282490

OSHPD Facility Number:
206010831

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	25,046	(25,046)	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 25,046	\$ (25,046)	\$ 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		\$ 839,010	\$ 0	\$ 839,010	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,033,867	\$ 0	\$ 2,033,867	(Sch 2)
105	.20-.39	Fringe Benefits	6110	727,608	0	727,608	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	149,647	0	149,647	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,911,122	\$ 0	\$ 2,911,122	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HAYWARD CONVALESCENT HOSPITAL

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

Provider NPI:
1518282490

OSHPD Facility Number:
206010831

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)
		Other Nonreimbursable				
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	3,942	0	3,942 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,942	\$ 0	\$ 3,942
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		Subtotal 105 - 145		\$ 2,915,064	\$ 0	\$ 2,915,064
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 43,918	\$ 0	\$ 43,918 (Sch 2)
155	.20-.39	Fringe Benefits	6600	16,047	0	16,047 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0 (Sch 4)
155		Social Services - Total	6600	\$ 59,965	\$ 0	\$ 59,965

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HAYWARD CONVALESCENT HOSPITAL

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

Provider NPI:
1518282490

OSHPD Facility Number:
206010831

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	\$ 61,706	\$ 0	\$ 61,706	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,566	0	21,566	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,375	0	6,375	(Sch 4)
160		Activities - Total	6700	\$ 89,647	\$ 0	\$ 89,647	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 232,113	\$ 0	\$ 232,113	(Sch 6)
165	.20-.39	Fringe Benefits	6900	53,750	0	53,750	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	721,171	(250,060)	471,111	(Sch 6)
165		Administration - Total	6900	\$ 1,007,034	\$ (250,060)	\$ 756,974	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 55,178	\$ 0	\$ 55,178	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,932	0	12,932	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 68,110	\$ 0	\$ 68,110	
167		CDPH Licensing Fees	6900	\$ 39,222	\$ 0	\$ 39,222	(Sch 6)
168		Professional Liability Insurance	6900	\$ 248,250	\$ (66,930)	\$ 181,320	(Sch 6)
169		Quality Assurance Fees	6900	\$ 428,655	\$ 0	\$ 428,655	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 51,949	\$ 0	\$ 51,949	(Sch 3)
170	.20-.39	Fringe Benefits	6800	22,266	0	22,266	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 74,215	\$ 0	\$ 74,215	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,015,098	\$ (316,990)	\$ 1,698,108	
200		Total		\$ 7,835,427	\$ (310,500)	\$ 7,524,927	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 293,277	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
HAYWARD CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1518282490		7
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$293,277	\$293,277

Provider Name							Fiscal Period	Provider NPI	Adjustments		
HAYWARD CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1518282490	7		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>RECLASSIFICATION OF REPORTED COSTS</u>											
2	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$0	\$25,046	\$25,046	
	10.5	101	4	8A-1	101	4	Subacute Care Ancillary Services - Other - Nonlab	25,046	(25,046)	0	
To reclassify other ancillary service expenses to the appropriate co center for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8											

Provider Name							Fiscal Period	Provider NPI		Adjustments
HAYWARD CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1518282490		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate non-allowable fines and penalties. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2122.1	\$721,171	(\$10,500)	\$710,671 *
4	10.5	045	4	8A-1	045	4	Property Insurance	\$0	\$6,490	\$6,490
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 710,671	60,440	771,111 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify property and general liability insurance expenses from the professional liability insurance cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501, and 52507	248,250	(66,930)	181,320
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate nonallowable management fees. 42 CFR 413.17, 413.20 and 413.24 CMS Pub. 15-1, Sections 1004.3 and 2150	* \$771,111	(\$300,000)	\$471,111

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
HAYWARD CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1518282490		7
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>											
6	4.1	5	2	1	15	N/A	Medi-Cal Days	27,201	(1,772)	25,429	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through June 30, 2013 Report Date: July 1, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541				

Provider Name							Fiscal Period			Provider NPI		Adjustments
HAYWARD CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1518282490		7
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
7	Not Reportec			1	14	N/A	Medi-Cal Overpayments 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 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$0	\$88,142	\$88,142