

**REPORT
ON THE
RATE SETTING AUDIT**

**HAYWARD HILLS HEALTH CARE CENTER
HAYWARD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1801868302**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Kelly Ostrom
Auditors: Douglas Evans, Kristen Bone, Valentina Lukovtseva, Phil Perrone**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 1, 2013

Trish Kelly
Vice President of Reimbursement
Fundamental Administrative Services, LLC
920 Ridgebrook Road
Sparks, MD 21152

HAYWARD HILLS HEALTH CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1801868302
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$20,223, 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.

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Sacramento at (916) 650-6994.

Original Signed By

Robert G. Kwick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
HAYWARD HILLS HEALTH CARE CENTER

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

Provider NPI:
1801868302

OSHPD Facility No.:
206010832

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	\$ 2,955,949	\$ 121.06
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 935,773	\$ 38.32
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 513,005	\$ 21.01
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 325,902	\$ 13.35
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 35,578	\$ 1.46
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,984	\$ 0.45
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 6,481	\$ 0.27
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 260,195	\$ 10.66
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 760,480	\$ 31.14
11	Cost of Routine Service/Audited Total Costs	\$ 5,970,451.00	\$ 5,804,348	\$ 237.71
12	Total Patient Days (Adj)	24,418	24,418	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 244.51	\$ 237.71	
14	Overpayments (Adj 16-20)	\$ 0	\$ 20,223	
15	Medi-Cal Days (Adj 15)	16,989	16,868	
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 HILLS HEALTH CARE CENTER

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

Provider NPI:
1801868302

OSHPD Facility No.:
206010832

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)	\$	\$ 7,916	
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 HILLS HEALTH CARE CENTER

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

Provider NPI:
1801868302

OSHPD Facility No.:
206010832

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	\$ 57,146	\$ 57,146		
160	Activities	93,638		\$ 93,638	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	5,250	0	0	5,250
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	419,812	0	0	419,812
081	Respiratory Therapy	162	0	0	162
082	Occupational Therapy	286,449	0	0	286,449
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	3,470	0	0	3,470
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	2,805,460	57,034	93,455	2,955,949 *
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	5,714	112	183	6,009 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,677,101	\$ 57,146	\$ 93,638	\$ 3,677,101

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
HAYWARD HILLS HEALTH CARE CENTER

Provider NPI:
1801868302

OSHPD Facility Number:
206010832

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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 44,133	\$ 44,133										
010	Housekeeping	241,754	304	\$ 242,058									
060	Laundry and Linen	142,208	2,136	11,796	\$ 156,140								
065	Dietary	409,696	4,307	23,788	0	\$ 437,792							
155	Social Services	N/A	323	1,785	0	0	\$ 2,108						
160	Activities	N/A	2,078	11,475	0	0	0	\$ 13,552					
165	Administration	N/A	5,606	30,962	0	0	0	0		\$ 36,568	\$ 36,568		
166	Medical Records	49,549	669	3,694	0	0	0	0		53,912		\$ 53,912	
170	Inservice Education - Nursing	83,990	0	0	0	0	0	0	\$ 83,990				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	186	275	\$ 461
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	399	589	988
080	Physical Therapy		1,732	9,565	0	0	0	0	0	11,297	2,827	4,168	18,293
081	Respiratory Therapy		0	0	0	0	0	0	0	0	13	20	33
082	Occupational Therapy		0	0	0	0	0	0	0	0	1,809	2,667	4,476
083	Speech Pathology		0	0	0	0	0	0	0	0	169	249	419
085	Pharmacy		688	3,801	0	0	0	0	0	4,489	1,753	2,584	8,827
090	Laboratory		0	0	0	0	0	0	0	0	148	218	365
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	229	338	567
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		26,290	145,192	156,140	437,792	2,104	13,526	83,826	864,868	28,657	42,248	935,773 *
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	4	27	164	195	39	58	292 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	21	31	52
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	317	467	783
	TOTAL	\$ 971,330	\$ 44,133	\$ 242,058	\$ 156,140	\$ 437,792	\$ 2,108	\$ 13,552	\$ 83,990	\$ 880,850	\$ 36,568	\$ 53,912	\$ 971,330

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
HAYWARD HILLS HEALTH CARE CENTER

Provider NPI:
1801868302

OSHPD Facility Number:
206010832

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 189,944	\$ 189,944										
010	Housekeeping	16,803	1,307	\$ 18,110									
060	Laundry and Linen	15,562	9,193	883	\$ 25,637								
065	Dietary	178,086	18,538	1,780	0	\$ 198,404							
155	Social Services	318	1,391	134	0	0	\$ 1,842						
160	Activities	17,238	8,942	859	0	0	0	\$ 27,039					
165	Administration	N/A	24,129	2,317	0	0	0	0		\$ 26,445	\$ 26,445		
166	Medical Records	7,112	2,879	276	0	0	0	0		10,267		\$ 10,267	
170	Inservice Education - Nursing	201	0	0	0	0	0	0	\$ 201				
ANCILLARY SERVICES													
075	Patient Supplies	24,822	0	0	0	0	0	0	0	24,822	135	52	\$ 25,009
077	Specialized Support Surfaces	64,417	0	0	0	0	0	0	0	64,417	289	112	64,818
080	Physical Therapy	1,119	7,454	716	0	0	0	0	0	9,289	2,045	794	12,127
081	Respiratory Therapy	1,976	0	0	0	0	0	0	0	1,976	10	4	1,989
082	Occupational Therapy	5,311	0	0	0	0	0	0	0	5,311	1,308	508	7,127
083	Speech Pathology	27,288	0	0	0	0	0	0	0	27,288	122	48	27,458
085	Pharmacy	268,803	2,962	284	0	0	0	0	0	272,050	1,268	492	273,810
090	Laboratory	23,822	0	0	0	0	0	0	0	23,822	107	41	23,970
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	33,511	0	0	0	0	0	0	0	33,511	166	64	33,741
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	107,157	113,149	10,863	25,637	198,404	1,839	26,986	201	484,235	20,724	8,046	513,005 *
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	4	53	0	57	28	11	96 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	3,410	0	0	0	0	0	0	0	3,410	15	6	3,431
145	Other Nonreimbursable	51,066	0	0	0	0	0	0	0	51,066	229	89	51,384
	TOTAL	\$ 1,037,966	\$ 189,944	\$ 18,110	\$ 25,637	\$ 198,404	\$ 1,842	\$ 27,039	\$ 201	\$ 1,001,253	\$ 26,445	\$ 10,267	\$ 1,037,966

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HAYWARD HILLS HEALTH CARE CENTER

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

Provider NPI:
1801868302

OSHPD Facility Number:
206010832

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)	\$ 356,685	90%							
	Property Tax (line 40)	38,938	10%	\$ 395,623						
005	Plant Operations and Maintenance			12,021	\$ 12,021					
010	Housekeeping			2,640	83	\$ 2,723				
060	Laundry and Linen			18,565	582	133	\$ 19,279			
065	Dietary			37,439	1,173	268	0	\$ 38,880		
155	Social Services			2,809	88	20	0	0	\$ 2,917	
160	Activities			18,059	566	129	0	0	0	\$ 18,754
165	Administration			48,730	1,527	348	0	0	0	0
166	Medical Records			5,814	182	42	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			15,054	472	108	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			5,982	187	43	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			228,510	7,161	1,633	19,279	38,880	2,911	18,718
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	6	37
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 395,623	100%	\$ 395,623	\$ 12,021	\$ 2,723	\$ 19,279	\$ 38,880	\$ 2,917	\$ 18,754

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HAYWARD HILLS HEALTH CARE CENTER

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

Provider NPI:
1801868302

OSHPD Facility Number:
206010832

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 90% Of Total	Property Tax 10% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 356,685	90%							
	Property Tax (line 40)	38,938	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 50,605	\$ 50,605				
166	Medical Records				6,038		\$ 6,038			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	258	31	\$ 289	\$ 260	\$ 28
077	Specialized Support Surfaces			0	0	553	66	619	558	61
080	Physical Therapy			0	15,634	3,913	467	20,013	18,043	1,970
081	Respiratory Therapy			0	0	18	2	21	19	2
082	Occupational Therapy			0	0	2,503	299	2,802	2,526	276
083	Speech Pathology			0	0	234	28	262	236	26
085	Pharmacy			0	6,213	2,426	289	8,928	8,049	879
090	Laboratory			0	0	204	24	229	206	23
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	317	38	355	320	35
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			0	317,092	39,657	4,731	361,480	325,902	35,578 *
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	42	54	6	103	93	10 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	29	3	33	30	3
145	Other Nonreimbursable			0	0	438	52	490	442	48
	TOTAL	\$ 395,623	100%	\$ -	\$ 338,980	\$ 50,605	\$ 6,038	\$ 395,623	\$ 356,685	\$ 38,938

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
HAYWARD HILLS HEALTH CARE CENTER

Provider NPI:
1801868302

OSHPD Facility Number:
206010832

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. 73% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 1% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 25,850												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	944,577												
	Total Costs Allocable as Administration	970,427	73%											
167	CDPH Licensing Fees	14,017	1%											
168	Professional Liability Insurance	8,270	1%											
169	Quality Assurance Fees	332,028	25%											
174	Caregiver Training	0	0%											
	Total	1,324,742	100%						\$ 1,324,742					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 5,250	\$ -	\$ 24,822	\$ -	\$ 30,072	6,754	\$ 4,948	\$ 71	\$ 42	\$ 1,693	\$ -
077	Specialized Support Surfaces			0	0	64,417	0	64,417	14,468	10,599	153	90	3,626	0
080	Physical Therapy			419,812	11,297	9,289	15,634	456,032	102,425	75,031	1,084	639	25,672	0
081	Respiratory Therapy			162	0	1,976	0	2,138	480	352	5	3	120	0
082	Occupational Therapy			286,449	0	5,311	0	291,760	65,530	48,003	693	409	16,424	0
083	Speech Pathology			0	0	27,288	0	27,288	6,129	4,490	65	38	1,536	0
085	Pharmacy			0	4,489	272,050	6,213	282,752	63,506	46,521	672	396	15,917	0
090	Laboratory			0	0	23,822	0	23,822	5,350	3,919	57	33	1,341	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			3,470	0	33,511	0	36,981	8,306	6,084	88	52	2,082	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			2,955,949	864,868	484,235	317,092	4,622,143	1,038,141	760,480	10,984	6,481	260,195	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			6,009	195	57	42	6,304	1,416	1,037	15	9	355	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	3,410	0	3,410	766	561	8	5	192	0
145	Other Nonreimbursable			0	0	51,066	0	51,066	11,470	8,402	121	72	2,875	0
	SUBTOTAL	\$ 1,324,742		\$ 3,677,101	\$ 880,850	\$ 1,001,253	\$ 338,980	\$ 5,898,184	\$ 1,324,742					
	Total Administrative Costs							\$ 1,324,742		\$ 970,427	\$ 14,017	\$ 8,270	\$ 332,028	\$ -
	Unit Cost Multiplier							0.22460166						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 90,480	\$ 36,713	\$ 56,643	\$ 183,836							
	TOTAL FACILITY COSTS							\$ 7,406,762						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
HAYWARD HILLS HEALTH CARE CENTER

Provider NPI:
1801868302

OSHPD Facility Number:
206010832

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 14)	Plant Ops (SQ FT) 5 (Adj 14)	Hskpng (SQ FT) 10 (Adj 14)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	428									
010	Housekeeping	94	94								
060	Laundry and Linen	661	661	661							
065	Dietary	1,333	1,333	1,333							
155	Social Services	100	100	100							
160	Activities	643	643	643							
165	Administration	1,735	1,735	1,735							
166	Medical Records	207	207	207							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	0	0	0						30,072	30,072
077	Specialized Support Surfaces									64,417	64,417
080	Physical Therapy	536	536	536						456,032	456,032
081	Respiratory Therapy									2,138	2,138
082	Occupational Therapy									291,760	291,760
083	Speech Pathology									27,288	27,288
085	Pharmacy	213	213	213						282,752	282,752
090	Laboratory									23,822	23,822
095	Home Health Services									0	0
100	Other Ancillary Services									36,981	36,981
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,136	8,136	8,136	240,200	72,060	2,912,617	2,912,617	2,912,617	4,622,143	4,622,143
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						5,714	5,714	5,714	6,304	6,304
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber									3,410	3,410
145	Other Nonreimbursable									51,066	51,066
	TOTAL STATISTICS	14,086	13,658	13,564	240,200	72,060	2,918,331	2,918,331	2,918,331	5,898,184	5,898,184
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 57,146 0.01958174	\$ 93,638 0.032086148			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 44,133 3.23129302	\$ 242,058 17.84560171	\$ 156,140 0.65004091	\$ 437,792 6.07537470	\$ 2,108 0.00072222	\$ 13,552 0.00464390	\$ 83,990 0.02878015	\$ 36,568 0.00619994	\$ 53,912 0.00914043
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 189,944 13.90716064	\$ 18,110 1.33517201	\$ 25,637 0.10673265	\$ 198,404 2.75331709	\$ 1,842 0.00063126	\$ 27,039 0.00926517	\$ 201 0.00006888	\$ 26,445 0.00448366	\$ 10,267 0.00174073
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 395,623 28.08625586	\$ 12,021 0.88013747	\$ 2,723 0.20074027	\$ 19,279 0.08026426	\$ 38,880 0.53954745	\$ 2,917 0.00099945	\$ 18,754 0.00642644	\$ - 0.00000000	\$ 50,605 0.00857976	\$ 6,038 0.00102364

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HAYWARD HILLS HEALTH CARE CENTER

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

Provider NPI:
1801868302

OSHPD Facility Number:
206010832

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	\$ 35,320	\$ 0	\$ 35,320	(Sch 3)
005	.20-.39	Fringe Benefits	6200	8,813	0	8,813	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	189,944	0	189,944	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 234,077	\$ 0	\$ 234,077	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 167,704	\$ 0	\$ 167,704	(Sch 3)
010	.20-.39	Fringe Benefits	6300	74,050	0	74,050	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	16,803	0	16,803	(Sch 4)
010		Housekeeping - Total	6300	\$ 258,557	\$ 0	\$ 258,557	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ (871)	\$ 1,648	\$ 777	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	43,843	0	43,843	(Sch 5)
025		Depreciation: Equipment	7140	24,071	0	24,071	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	279,095	8,899	287,994	(Sch 5)
040		Property Taxes	7300	38,938	0	38,938	(Sch 5)
045		Property Insurance	7400	25,850	0	25,850	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 903,560	\$ 10,547	\$ 914,107	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 99,599	\$ 0	\$ 99,599	(Sch 3)
060	.20-.39	Fringe Benefits	6400	42,609	0	42,609	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	15,562	0	15,562	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 157,770	\$ 0	\$ 157,770	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 295,646	\$ 0	\$ 295,646	(Sch 3)
065	.20-.39	Fringe Benefits	6500	114,050	0	114,050	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	178,086	0	178,086	(Sch 4)
065		Dietary - Total	6500	\$ 587,782	\$ 0	\$ 587,782	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 5,157	\$ 5,157	(Sch 2)
075	.20-.39	Fringe Benefits	8100		93	93	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	24,822	0	24,822	(Sch 4)
075		Patient Supplies - Total	8100	\$ 24,822	\$ 5,250	\$ 30,072	
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	53,017	11,400	64,417	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 53,017	\$ 11,400	\$ 64,417	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HAYWARD HILLS HEALTH CARE CENTER

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

Provider NPI:
1801868302

OSHPD Facility Number:
206010832

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	\$ 311,199	\$ (431)	\$ 310,768	(Sch 2)
080	.20-.39	Fringe Benefits	8200	109,041	3	109,044	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,119	0	1,119	(Sch 4)
080		Physical Therapy - Total	8200	\$ 421,359	\$ (428)	\$ 420,931	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 159	\$ 159	(Sch 2)
081	.20-.39	Fringe Benefits	8220		3	3	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	1,976	0	1,976	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 1,976	\$ 162	\$ 2,138	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 216,737	\$ 0	\$ 216,737	(Sch 2)
082	.20-.39	Fringe Benefits	8250	69,712	0	69,712	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	5,311	0	5,311	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 291,760	\$ 0	\$ 291,760	
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	27,288	0	27,288	(Sch 4)
083		Speech Pathology - Total	8280	\$ 27,288	\$ 0	\$ 27,288	
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	268,803	0	268,803	(Sch 4)
085		Pharmacy - Total	8300	\$ 268,803	\$ 0	\$ 268,803	
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	23,822	0	23,822	(Sch 4)
090		Laboratory - Total	8400	\$ 23,822	\$ 0	\$ 23,822	
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	\$	\$ 3,409	\$ 3,409	(Sch 2)
100	.20-.39	Fringe Benefits	8900		61	61	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	36,921	(3,410)	33,511	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 36,921	\$ 60	\$ 36,981	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HAYWARD HILLS HEALTH CARE CENTER

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

Provider NPI:
1801868302

OSHPD Facility Number:
206010832

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		\$ 1,149,768	\$ 16,444	\$ 1,166,212	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,066,195	\$ (20,761)	\$ 2,045,434	(Sch 2)
105	.20-.39	Fringe Benefits	6110	760,397	(371)	760,026	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	107,157	0	107,157	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,933,749	\$ (21,132)	\$ 2,912,617	
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:
HAYWARD HILLS HEALTH CARE CENTER

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

Provider NPI:
1801868302

OSHPD Facility Number:
206010832

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	\$	\$ 666	\$ 666	
135	.20-.39	Fringe Benefits	6190		12	12	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190	5,036	0	5,036	
135		Other Routine Services - Total	6190	\$ 5,036	\$ 678	\$ 5,714	(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	3,410	0	3,410	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,410	\$ 0	\$ 3,410	
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	51,066	0	51,066	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 51,066	\$ 0	\$ 51,066	
146		Subtotal 105 - 145		\$ 2,993,261	\$ (20,454)	\$ 2,972,807	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 40,741	\$ 0	\$ 40,741	(Sch 2)
155	.20-.39	Fringe Benefits	6600	16,405	0	16,405	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	318	0	318	(Sch 4)
155		Social Services - Total	6600	\$ 57,464	\$ 0	\$ 57,464	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HAYWARD HILLS HEALTH CARE CENTER

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

Provider NPI:
1801868302

OSHPD Facility Number:
206010832

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	\$ 72,757	\$ 0	\$ 72,757	(Sch 2)
160	.20-.39	Fringe Benefits	6700	20,881	0	20,881	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	17,238	0	17,238	(Sch 4)
160		Activities - Total	6700	\$ 110,876	\$ 0	\$ 110,876	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 308,050	\$ 0	\$ 308,050	(Sch 6)
165	.20-.39	Fringe Benefits	6900	138,233	0	138,233	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	704,995	(206,701)	498,294	(Sch 6)
165		Administration - Total	6900	\$ 1,151,278	\$ (206,701)	\$ 944,577	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 45,381	\$ 0	\$ 45,381	(Sch 3)
166	.20-.39	Fringe Benefits	6900	4,168	0	4,168	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,112	0	7,112	(Sch 4)
166		Medical Records - Total	6900	\$ 56,661	\$ 0	\$ 56,661	
167		CDPH Licensing Fees	6900	\$ 6,501	\$ 7,516	\$ 14,017	(Sch 6)
168		Professional Liability Insurance	6900	\$ 8,270	\$ 0	\$ 8,270	(Sch 6)
169		Quality Assurance Fees	6900	\$ 332,028	\$ 0	\$ 332,028	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 60,160	\$ 0	\$ 60,160	(Sch 3)
170	.20-.39	Fringe Benefits	6800	23,830	0	23,830	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	201	0	201	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 84,191	\$ 0	\$ 84,191	
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		\$ 1,807,269	\$ (199,185)	\$ 1,608,084	
200		Total		\$ 7,599,410	\$ (192,648)	\$ 7,406,762	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 353,410	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
HAYWARD HILLS HEALTH CARE CENTER

Provider NPI:
1801868302

OSHPD Facility Number:
206010832

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

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13						
174	3	Caregiver Training - Agency Staff											
174	4	Caregiver Training - Other - Nonlabor											
200		Total	(600)	(60)	(4,250)	(63,232)	(124,506)	0	0	0	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
HAYWARD HILLS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1801868302		20
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>												
1A	Not Reported			8	210	4	Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$353,410	\$353,410

Provider Name							Fiscal Period	Provider NPI	Adjustments		
HAYWARD HILLS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1801868302	20		
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
1B	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	(\$871)	\$1,648	\$777	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo To reverse provider's depreciation adjustment 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	704,995	(1,648)	703,347 *	
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$279,095	\$3,506	\$282,601 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify storage lease expenses from the using cost centers to the Leases and Rentals cost center for proper cost finding. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501	* 703,347	(3,506)	699,841 *	
3	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$282,601	\$606	\$283,207 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify Casamba software charge for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W&I Code 14126.023	* 699,841	(606)	699,235 *	
4	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$283,207	\$773	\$283,980 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify DocuTech software charge for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W&I Code 14126.023	* 699,235	(773)	698,462 *	

Provider Name							Fiscal Period	Provider NPI		Adjustments	
HAYWARD HILLS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1801868302		20	
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>											
5	10.5	035	4	8A-1	035	4	Leases and Rentals	*	\$283,980	\$4,014	\$287,994
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	698,462	(4,014)	694,448 *
							To reclassify MDI Achieve software charge for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W&I Code 14126.023				
6	10.5	075	1	8A-1	075	1	Patient Supplies - Salaries and Wages		\$0	\$5,157	\$5,157
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits		0	93	93
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces		53,017	11,400	64,417
	10.5	080	1	8A-1	080	1	Physical Therapy - Salaries and Wages		311,199	169	311,368 *
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits		109,041	3	109,044
	10.5	081	1	8A-1	081	1	Respiratory Therapy - Salaries and Wages		0	159	159
	10.5	081	2	8A-1	081	2	Respiratory Therapy - Fringe Benefits		0	3	3
	10.5	100	1	8A-1	100	1	Other Ancillary Services - Salaries and Wages		0	3,409	3,409
	10.5	100	2	8A-1	100	2	Other Ancillary Services - Fringe Benefits		0	61	61
	10.5	135	1	8A-1	135	1	Other Routine Services - Salaries and Wages		0	666	666
	10.5	135	2	8A-1	135	2	Other Routine Services - Fringe Benefits		0	12	12
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages		2,066,195	(20,761)	2,045,434
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits		760,397	(371)	760,026
							To reclassify central supplies wages and benefits to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2302.4, 2302.8, and 2306				

Provider Name							Fiscal Period	Provider NPI		Adjustments
HAYWARD HILLS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1801868302		20
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>RECLASSIFICATIONS OF REPORTED COSTS</u>										
7	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$36,921	(\$3,410)	\$33,511
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 694,448	3,410	697,858 *
							To adjust the provider's reclassification of Beauty and Barber costs to agree with the provider's general ledger.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$697,858	(\$7,516)	\$690,342 *
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	6,501	7,516	14,017
							To reclassify DPH Licensing Fees to the appropriate cost center for proper cost determination.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
HAYWARD HILLS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1801868302		20	
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 REPORTED COSTS</u>											
9	10.5	080	1	8A-1	080	1	Physical Therapy - Salaries and Wages To eliminate commission expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$311,368	(\$600)	\$310,768
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate meals and entertainment expense due to insufficient documentation. 42 CFR 413.20, 413.24, and 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2105, 2300, and 2304	*	\$690,342	(\$60)	
11							To eliminate excess Medical Director expenses due to insufficient documentation that the expense is necessary, reasonable, common in the industry, and prudent. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(4,250)	
12							To adjust reported home office costs to agree with the Fundamental Administrative Services, LLC Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			(63,232)	
13							To adjust reported home office costs to agree with the Mariner Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			(124,506) (\$192,048)	\$498,294

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
HAYWARD HILLS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1801868302		20
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>											
14	10.7	075	1,2,3	7	075	N/A	Patient Supplies (Square Feet)	124	(124)	0	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	89	124	213	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	7,947	189	8,136	
	10.7	165	1,2,3	7	165	N/A	Administration	1,477	258	1,735	
	10.7	175	1	7	N/A	N/A	Total Statistics Capital - Square Feet	13,639	447	14,086	
	10.7	175	2	7	N/A	N/A	Total Statistics Plant Operations - Square Feet	13,211	447	13,658	
	10.7	175	3	7	N/A	N/A	Total Statistics Housekeeping - Square Feet	13,117	447	13,564	
To include square feet statistics to agree with the filed Medicare cost report and for compliance with AB1629 requirements. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14126.023 / CCR Title 22, Section 97019											
15	4.1	70	2	1	15	N/A	Total Medi-Cal Days	16,989	(121)	16,868	
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 Month June 30, 2012 Report Date: August 28, 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											

Provider Name							Fiscal Period		Provider NPI		Adjustments
HAYWARD HILLS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1801868302		20
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>ADJUSTMENTS TO OTHER MATTERS</u>											
16	Not Reported			1	14	N/A	Overpayments	\$0			
							To recover outstanding Medi-Cal credit balances provider has agreed to return to the State. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$392		
17							To recover outstanding Medi-Cal credit balances due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		17,560		
18							To recover Medi-Cal overpayments due to insufficient documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51476 W&I Code 14124.2(b)		1,537		
19							To recover Medi-Cal overpayments due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51476 W&I Code 14124.2(b)		264		
20							To recover Medi-Cal overpayments due to insufficient documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51476 W&I Code 14124.2(b)		470		
									\$20,223	\$20,223	