APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

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

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Robert G. Kvick
Audit Supervisor: Blanca Dacanay
Auditor: Deborah Manduca

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

June 3, 2013

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

In the Matter of:

HAYWARD HILLS HEALTH CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1801868302
FISCAL PERIOD ENDED DECEMBER 31, 2010
APPEAL NUMBER NF13-1210-070A-CM

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated February 27, 2013, the following revisions are made to the Medi-Cal audit report dated June 13, 2012.

SUMMARY OF REVISIONS

	COST	COST PER DAY
Audited Cost and Cost Per Day	$ 5,746,389	$ 237.01
Revision	87,004	3.59
Revised Cost and Cost Per Day	$ 5,833,393	$ 240.60

Enclosed are the revised schedules detailing the results of the recomputation. If you have any questions in regard to this revision, please contact Deborah Manduca of my staff at (916) 650-6985.

Original Signed by

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

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
HAYWARD HILLS HEALTH CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1801868302

OSHPD Facility No.:
206010832

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 2,794,233	$ 2,794,233	$ 115.25
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 880,714	$ 957,484	$ 39.49
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ 435,267	$ 439,937	$ 18.15
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 351,517	$ 351,587	$ 14.50
5	Property Taxes (Sch. 5, Ln. 105)	$ 36,043	$ 36,050	$ 1.49
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ 16,405	$ 16,477	$ 0.68
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ 7,441	$ 7,474	$ 0.31
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 231,805	$ 232,823	$ 9.60
10	Cost of Administration (Sch. 6, Ln. 105)	$ 992,965	$ 997,328	$ 41.14
11	Cost of Routine Service/Revised Total Costs	$ 5,746,389.31	$ 5,833,392.87	$ 240.60
12	Total Patient Days (Rev)	24,245	24,245	
13	Cost Per Patient Day (Cost Divided by Days)	$ 237.01	$ 240.60	
14	Overpayments (Rev)	$ 218	$ 218	
15	Medi-Cal Days (Rev)	17,683	17,683	
16	Medi-Cal Managed Care Days (Rev)	0	0	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days (Rev)		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Rev)	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days (Rev)		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Rev)	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days (Rev)		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Rev)	$	$ 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 REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
HAYWARD HILLS HEALTH CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1801868302

OSHPD Facility No.:
206010832

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED 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. 42 + Ln. 43)	$ 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 (Rev)		0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Rev)	$	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
54	Total Patient Days (Rev)		0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Rev)	$	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
58	Total Patient Days (Rev)		0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Rev)	$	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
HAYWARD HILLS HEALTH CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1801868302

OSHPD Facility No.:
206010832

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 52,796	$ 52,796			
160	Activities	97,104		$ 97,104		
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	339,305	0	0	339,305	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	218,468	0	0	218,468	
083	Speech Pathology	34,550	0	0	34,550	
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	2,644,333	52,796	97,104	2,794,233	*
110	Intermediate Care	0	0	0	0	*
115	Mentally Disordered Care	0	0	0	0	*
120	Developmentally Disabled Care	0	0	0	0	*
125	Subacute Care	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	*
128	Transitional Inpatient Care	0	0	0	0	*
130	Hospice Inpatient Care	0	0	0	0	*
135	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
139	Residential Care	0	0	0	0	
140	Beauty and Barber	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 3,386,556	$ 52,796	$ 97,104	$ 3,386,556	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
HAYWARD HILLS HEALTH CARE CENTER	1801868302	206010832	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	$ 54,011	$ 54,011											
010	Housekeeping	338,716	1,106	$ 339,822										
060	Laundry and Linen	99,241	2,486	15,966	$ 117,693									
065	Dietary	390,612	4,836	31,061	0	$ 426,509								
155	Social Services	N/A	1,884	12,103	0	0	$ 13,987							
160	Activities	N/A	1,884	12,103	0	0	0	$ 13,987						
165	Administration	N/A	1,867	11,991	0	0	0	0		$ 13,858	$ 13,858			
166	Medical Records	58,490	761	4,890	0	0	0	0		64,142		$ 64,142		
170	Inservice Education - Nursing	76,496	0	0	0	0	0	0	$ 76,496					
	ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	47	218	$ 265	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		1,735	11,143	0	0	0	0	0	12,878	931	4,310	18,118	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	1	1	
082	Occupational Therapy		1,735	11,143	0	0	0	0	0	12,878	626	2,896	16,399	
083	Speech Pathology		1,735	11,143	0	0	0	0	0	12,878	169	782	13,828	
085	Pharmacy		0	0	0	0	0	0	0	0	562	2,600	3,161	
090	Laboratory		0	0	0	0	0	0	0	0	40	187	228	
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	208	962	1,169	
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		33,162	213,008	117,693	426,509	13,987	13,987	76,496	894,843	11,129	51,511	957,484	*
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		501	3,216	0	0	0	0	0	3,716	32	149	3,897	
145	Other Nonreimbursable		320	2,054	0	0	0	0	0	2,374	114	527	3,015	
	TOTAL	$ 1,017,566	$ 54,011	$ 339,822	$ 117,693	$ 426,509	$ 13,987	$ 13,987	$ 76,496	$ 939,566	$ 13,858	$ 64,142	$ 1,017,566	

* (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, 2010 THROUGH DECEMBER 31, 2010

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	$ 171,686	$ 171,686											
010	Housekeeping	15,902	3,514	$ 19,416										
060	Laundry and Linen	13,931	7,901	912	$ 22,745									
065	Dietary	154,676	15,372	1,775	0	$ 171,822								
155	Social Services	33	5,990	692	0	0	$ 6,714							
160	Activities	15,703	5,990	692	0	0	0	$ 22,384						
165	Administration	N/A	5,934	685	0	0	0	0		$ 6,619	$ 6,619			
166	Medical Records	5,854	2,420	279	0	0	0	0		8,554		$ 8,554		
170	Inservice Education - Nursing	402	0	0	0	0	0	0	$ 402					
	ANCILLARY SERVICES													
075	Patient Supplies	18,970	0	0	0	0	0	0	0	18,970	22	29	$ 19,022	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	2,537	5,514	637	0	0	0	0	0	8,688	445	575	9,707	
081	Respiratory Therapy	80	0	0	0	0	0	0	0	80	0	0	80	
082	Occupational Therapy	243	5,514	637	0	0	0	0	0	6,394	299	386	7,079	
083	Speech Pathology	0	5,514	637	0	0	0	0	0	6,151	81	104	6,336	
085	Pharmacy	226,448	0	0	0	0	0	0	0	226,448	268	347	227,063	
090	Laboratory	16,296	0	0	0	0	0	0	0	16,296	19	25	16,340	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	83,764	0	0	0	0	0	0	0	83,764	99	128	83,991	
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	86,100	105,414	12,171	22,745	171,822	6,714	22,384	402	427,752	5,316	6,869	439,937	*
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	3,290	1,591	184	0	0	0	0	0	5,065	15	20	5,100	
145	Other Nonreimbursable	39,749	1,017	117	0	0	0	0	0	40,883	54	70	41,008	
	TOTAL	$ 855,664	$ 171,686	$ 19,416	$ 22,745	$ 171,822	$ 6,714	$ 22,384	$ 402	$ 840,491	$ 6,619	$ 8,554	$ 855,664	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HAYWARD HILLS HEALTH CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1801868302

OSHPD Facility Number:
206010832

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 401,200	91%							
	Property Tax (line 40)	41,137	9%	$ 442,337						
005	Plant Operations and Maintenance			11,454	$ 11,454					
010	Housekeeping			8,820	234	$ 9,054				
060	Laundry and Linen			19,830	527	425	$ 20,783			
065	Dietary			38,579	1,026	828	0	$ 40,432		
155	Social Services			15,032	400	322	0	0	$ 15,754	
160	Activities			15,032	400	322	0	0	0	$ 15,754
165	Administration			14,893	396	319	0	0	0	0
166	Medical Records			6,074	161	130	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			13,839	368	297	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			13,839	368	297	0	0	0	0
083	Speech Pathology			13,839	368	297	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			264,559	7,033	5,675	20,783	40,432	15,754	15,754
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,994	106	86	0	0	0	0
145	Other Nonreimbursable			2,552	68	55	0	0	0	0
	TOTAL	$ 442,337	100%	$ 442,337	$ 11,454	$ 9,054	$ 20,783	$ 40,432	$ 15,754	$ 15,754

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HAYWARD HILLS HEALTH CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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 91% Of Total	Property Tax 9% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 401,200	91%								
	Property Tax (line 40)	41,137	9%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 15,609	$ 15,609					
166	Medical Records				6,366		$ 6,366				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	0	53	22	$ 75	$ 68	$ 7	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	14,504	1,049	428	15,981	14,494	1,486	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	14,504	705	287	15,496	14,055	1,441	
083	Speech Pathology			0	14,504	190	78	14,772	13,398	1,374	
085	Pharmacy			0	0	633	258	891	808	83	
090	Laboratory			0	0	46	19	64	58	6	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	234	95	329	299	31	
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	369,990	12,535	5,112	387,637	351,587	36,050	*
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	4,186	36	15	4,237	3,843	394	
145	Other Nonreimbursable			0	2,674	128	52	2,855	2,589	265	
	TOTAL	$ 442,337	100%	$ -	$ 420,363	$ 15,609	$ 6,366	$ 442,337	$ 401,200	$ 41,137	

* (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, 2010 THROUGH DECEMBER 31, 2010

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. 80% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 1% of Total	Quality Assur. Fees 19% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 27,369												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	1,214,502												
	Total Costs Allocable as Administration	1,241,871	80%											
167	DPH Licensing Fees	20,517	1%											
168	Professional Liability Insurance	9,306	1%											
169	Quality Assurance Fees	289,911	19%											
174	Caregiver Training	0	0%											
	Total	1,561,605	100%						$ 1,561,605					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ -	$ 18,970	$ -	$ 18,970	5,302	$ 4,217	$ 70	$ 32	$ 984	$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			339,305	12,878	8,688	14,504	375,375	104,920	83,438	1,378	625	19,478	0
081	Respiratory Therapy			0	0	80	0	80	22	18	0	0	4	0
082	Occupational Therapy			218,468	12,878	6,394	14,504	252,244	70,504	56,069	926	420	13,089	0
083	Speech Pathology			34,550	12,878	6,151	14,504	68,083	19,030	15,133	250	113	3,533	0
085	Pharmacy			0	0	226,448	0	226,448	63,294	50,335	832	377	11,751	0
090	Laboratory			0	0	16,296	0	16,296	4,555	3,622	60	27	846	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	83,764	0	83,764	23,413	18,619	308	140	4,347	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			2,794,233	894,843	427,752	369,990	4,486,818	1,254,102	997,328	16,477	7,474	232,823	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	3,716	5,065	4,186	12,967	3,624	2,882	48	22	673	0
145	Other Nonreimbursable			0	2,374	40,883	2,674	45,931	12,838	10,210	169	77	2,383	0
	SUBTOTAL	$ 1,561,605		$ 3,386,556	$ 939,566	$ 840,491	$ 420,363	$ 5,586,976	$ 1,561,605					
	Total Administrative Costs							$ 1,561,605		$ 1,241,871	$ 20,517	$ 9,306	$ 289,911	$ -
	Unit Cost Multiplier							0.27950811						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 78,000	$ 15,173	$ 21,974	$ 115,147						
	TOTAL FACILITY COSTS							$ 7,263,728						

* (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, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	413									
010	Housekeeping	318	318								
060	Laundry and Linen	715	715	715							
065	Dietary	1,391	1,391	1,391							
155	Social Services	542	542	542							
160	Activities	542	542	542							
165	Administration	537	537	537							
166	Medical Records	219	219	219							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									18,970	18,970
077	Specialized Support Surfaces									0	0
080	Physical Therapy	499	499	499						375,375	375,375
081	Respiratory Therapy									80	80
082	Occupational Therapy	499	499	499						252,244	252,244
083	Speech Pathology	499	499	499						68,083	68,083
085	Pharmacy									226,448	226,448
090	Laboratory									16,296	16,296
095	Home Health Services									0	0
100	Other Ancillary Services									83,764	83,764
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,539	9,539	9,539	237,180	71,154	2,730,433	2,730,433	2,730,433	4,486,818	4,486,818
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	144	144	144						12,967	12,967
145	Other Nonreimbursable	92	92	92						45,931	45,931
	TOTAL STATISTICS	15,949	15,536	15,218	237,180	71,154	2,730,433	2,730,433	2,730,433	5,586,976	5,586,976
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 52,796	$ 97,104			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.019336127	0.03556359			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 54,011	$ 339,822	$ 117,693	$ 426,509	$ 13,987	$ 13,987	$ 76,496	$ 13,858	$ 64,142
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.47650618	22.33023584	0.49621731	5.99417008	0.00512272	0.00512272	0.02801607	0.00248045	0.01148057
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 171,686	$ 19,416	$ 22,745	$ 171,822	$ 6,714	$ 22,384	$ 402	$ 6,619	$ 8,554
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.05084964	1.27586872	0.09589596	2.41479699	0.00245898	0.00819800	0.00014723	0.00118480	0.00153098
	TOTAL CAPITAL COSTS - SCH. 5	$ 442,337	$ 11,454	$ 9,054	$ 20,783	$ 40,432	$ 15,754	$ 15,754	$ -	$ 15,609	$ 6,366
	UNIT COST MULTIPLIER (CAPITAL COSTS)	27.73446611	0.73727694	0.59495428	0.08762412	0.56822914	0.00576984	0.00576984	0.00000000	0.00279379	0.00113937

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
HAYWARD HILLS HEALTH CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1801868302

OSHPD Facility Number:
206010832

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 40,814	$ 0	$ 40,814	(Sch 3)
005	.20-.39	Fringe Benefits	6200	13,197	0	13,197	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	171,686	0	171,686	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 225,697	$ 0	$ 225,697	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 233,508	$ 0	$ 233,508	(Sch 3)
010	.20-.39	Fringe Benefits	6300	105,208	0	105,208	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	15,902	0	15,902	(Sch 4)
010		Housekeeping - Total	6300	$ 354,618	$ 0	$ 354,618	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	44,657	0	44,657	(Sch 5)
025		Depreciation: Equipment	7140	22,021	0	22,021	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	334,522	0	334,522	(Sch 5)
040		Property Taxes	7300	41,137	0	41,137	(Sch 5)
045		Property Insurance	7400	27,369	0	27,369	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	$ 0	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 1,050,021	$ 0	$ 1,050,021	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 66,841	$ 0	$ 66,841	(Sch 3)
060	.20-.39	Fringe Benefits	6400	32,400	0	32,400	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	13,931	0	13,931	(Sch 4)
060		Laundry and Linen - Total	6400	$ 113,172	$ 0	$ 113,172	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 275,575	$ 0	$ 275,575	(Sch 3)
065	.20-.39	Fringe Benefits	6500	115,037	0	115,037	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	154,676	0	154,676	(Sch 4)
065		Dietary - Total	6500	$ 545,288	$ 0	$ 545,288	
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	18,970	0	18,970	(Sch 4)
075		Patient Supplies - Total	8100	$ 18,970	$ 0	$ 18,970	
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 REVISED PROGRAM EXPENSES

Provider Name:
HAYWARD HILLS HEALTH CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1801868302

OSHPD Facility Number:
206010832

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 275,849	$ 0	$ 275,849	(Sch 2)
080	.20-.39	Fringe Benefits	8200	60,668	0	60,668	(Sch 2)
080	.79	Agency Staff	8200	2,788	0	2,788	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	2,537	0	2,537	(Sch 4)
080		Physical Therapy - Total	8200	$ 341,842	$ 0	$ 341,842	
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	80	0	80	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 80	$ 0	$ 80	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$ 182,333	$ 0	$ 182,333	(Sch 2)
082	.20-.39	Fringe Benefits	8250	35,591	0	35,591	(Sch 2)
082	.79	Agency Staff	8250	544	0	544	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	243	0	243	(Sch 4)
082		Occupational Therapy - Total	8250	$ 218,711	$ 0	$ 218,711	
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	34,550	0	34,550	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 34,550	$ 0	$ 34,550	
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	230,663	(4,215)	226,448	(Sch 4)
085		Pharmacy - Total	8300	$ 230,663	$ (4,215)	$ 226,448	
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	16,296	0	16,296	(Sch 4)
090		Laboratory - Total	8400	$ 16,296	$ 0	$ 16,296	
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	83,764	0	83,764	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 83,764	$ 0	$ 83,764	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
HAYWARD HILLS HEALTH CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1801868302

OSHPD Facility Number:
206010832

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 944,876	$ (4,215)	$ 940,661	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,919,538	$ 0	$ 1,919,538	(Sch 2)
105	.20-.39	Fringe Benefits	6110	724,795	0	724,795	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	81,885	4,215	86,100	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 2,726,218	$ 4,215	$ 2,730,433	
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 REVISED PROGRAM EXPENSES

Provider Name:
HAYWARD HILLS HEALTH CARE CENTER

Fiscal Period:
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1801868302

OSHPD Facility Number:
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Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
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	3,290	0	3,290	(Sch 4)
140		Beauty and Barber - Total	8900	$ 3,290	$ 0	$ 3,290	
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	39,749	0	39,749	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 39,749	$ 0	$ 39,749	
146		**Subtotal 105 - 145**		$ 2,769,257	$ 4,215	$ 2,773,472	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 40,104	$ 0	$ 40,104	(Sch 2)
155	.20-.39	Fringe Benefits	6600	12,692	0	12,692	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	33	0	33	(Sch 4)
155		Social Services - Total	6600	$ 52,829	$ 0	$ 52,829	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
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Fiscal Period:
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OSHPD Facility Number:
206010832

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 70,266	$ 0	$ 70,266	(Sch 2)
160	.20-.39	Fringe Benefits	6700	26,838	0	26,838	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	15,703	0	15,703	(Sch 4)
160		Activities - Total	6700	$ 112,807	$ 0	$ 112,807	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 340,023	$ 0	$ 340,023	(Sch 6)
165	.20-.39	Fringe Benefits	6900	126,682	0	126,682	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	747,797	0	747,797	(Sch 6)
165		Administration - Total	6900	$ 1,214,502	$ 0	$ 1,214,502	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 42,102	$ 0	$ 42,102	(Sch 3)
166	.20-.39	Fringe Benefits	6900	16,388	0	16,388	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,854	0	5,854	(Sch 4)
166		Medical Records - Total	6900	$ 64,344	$ 0	$ 64,344	
167		CDPH Licensing Fees	6900	$ 20,517	$ 0	$ 20,517	(Sch 6)
168		Professional Liability Insurance	6900	$ 9,306	$ 0	$ 9,306	(Sch 6)
169		Quality Assurance Fees	6900	$ 289,911	$ 0	$ 289,911	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 0	$ 54,672	$ 54,672	(Sch 3)
170	.20-.39	Fringe Benefits	6800	0	21,824	21,824	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	402	402	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 0	$ 76,898	$ 76,898	
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		$ 1,764,216	$ 76,898	$ 1,841,114	
200		**Total**		**$ 7,186,830**	**$ 76,898**	**$ 7,263,728**	

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

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	(4,215)		(4,215)						
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	4,215		4,215						
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	0								
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	54,672	54,672							
170	2	Inservice Education - Nursing - Fringe Benefits	21,824	21,824							
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	402	402							
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								

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174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$76,898 (To Sch 8)	76,898	0	0	0	0	0	0	0

Provider Name	Fiscal Period	Provider NPI	Revisions
HAYWARD HILLS HEALTH CARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1801868302	2

Report References										
	Cost Report			Revised Report						
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Revisions	As Audited	Increase (Decrease)	As Revised
1	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	$0	$54,672	$54,672
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	0	21,824	21,824
	10.5	170	4	8A-1	170	4	Inservice Education - Nursing - Other - Nonlabor	0	402	402
							APPEAL FINDINGS - ISSUE 1 & 2			
2	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	$230,663	($4,215)	$226,448
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	81,885	4,215	86,100
							APPEAL FINDINGS - ISSUE 3			