REPORT
ON THE
RATE SETTING AUDIT

HACIENDA REHABILITATION & HEALTH CARE CENTER
HANFORD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1679572929

FISCAL PERIOD ENDED
MAY 31, 2010

Audits Section—Santa Ana
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Janie Lee

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

Date: April 4, 2012

John Rex Moore, Administrator
Hacienda Rehabilitation and Health Care Center
1440-2A S. State College Blvd.
Anaheim, CA 92806

HACIENDA REHABILITATION & HEALTH CARE CENTER
NATIONAL PROVIDER IDENTIFIER: 1679572929
FISCAL PERIOD ENDED MAY 31, 2010

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, and prior fiscal period's Medi-Cal program audit report.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules

2. Audit Adjustments Schedule

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Medi-Cal Benefits, Waiver Analysis and Rates Division.

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

605 West Santa Ana Blvd., Building 28, Room 830, Santa Ana, CA 92701
(714) 558-4434 / (714) 558-4179 fax
Internet Address: www.dhcs.ca.gov

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—Santa Ana at (714) 558-4434.

(***Original signed by Margaret Varho***)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
HACIENDA REHABILITATION & HEALTH CARE CENTER

Fiscal Period:
JUNE 1, 2009 THROUGH MAY 31, 2010

Provider NPI:
1679572929

OSHPD Facility No.:
206160724

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ N/A	$ 3,358,080	$ 76.28
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 968,031	$ 21.99
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 801,310	$ 18.20
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 364,548	$ 8.28
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 53,982	$ 1.23
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 31,715	$ 0.72
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 67,978	$ 1.54
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 300,720	$ 6.83
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 1,325,023	$ 30.10
11	Cost of Routine Service/Audited Total Costs	$ 7,280,986.00	$ 7,271,388.13	$ 165.17
12	Total Patient Days (Adj)	44,023	44,023	
13	Cost Per Patient Day (Cost Divided by Days)	$ 165.39	$ 165.17	
14	Overpayments (Adj)	$	$ 0	
15	Medi-Cal Days (Adj 5)	34,291	34,238	
16	Medi-Cal Managed Care Days (Adj)		0	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	$ N/A	$ 0	$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	$ 0	$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
HACIENDA REHABILITATION & HEALTH CARE CENTER

Fiscal Period:
JUNE 1, 2009 THROUGH MAY 31, 2010

Provider NPI:
1679572929

OSHPD Facility No.:
206160724

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. 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 (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Adj)	$	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Adj)	$	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Adj)	$	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
HACIENDA REHABILITATION & HEALTH CARE CENTER

Fiscal Period:
JUNE 1, 2009 THROUGH MAY 31, 2010

Provider NPI:
1679572929

OSHPD Facility No.:
206160724

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	$ 44,454	$ 44,454			
160	Activities	188,948		$ 188,948		
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	392,998	0	0	392,998	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	183,725	0	0	183,725	
083	Speech Pathology	10,927	0	0	10,927	
085	Pharmacy	0	0	0	0	
090	Laboratory	0	0	0	0	
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	
101	Subacute Care Ancillary Services	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	3,124,678	44,454	188,948	3,358,080	*
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	$ 3,945,730	$ 44,454	$ 188,948	$ 3,945,730	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: HACIENDA REHABILITATION & HEALTH CARE CENTER
Provider NPI: 1679572929
OSHPD Facility Number: 206160724
Fiscal Period: JUNE 1, 2009 THROUGH MAY 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	$ 69,592	$ 69,592											
010	Housekeeping	300,412	243	$ 300,655										
060	Laundry and Linen	68,436	3,365	14,588	$ 86,389									
065	Dietary	396,369	3,365	14,588	0	$ 414,322								
155	Social Services	N/A	420	1,819	0	0	$ 2,239							
160	Activities	N/A	4,855	21,049	0	0	0	$ 25,904						
165	Administration	N/A	1,667	7,226	0	0	0	0		$ 8,893	$ 8,893			
166	Medical Records	121,080	529	2,295	0	0	0	0		123,905		$ 123,905		
170	Inservice Education - Nursing	64,418	349	1,513	0	0	0	0	$ 66,280					
	ANCILLARY SERVICES													
075	Patient Supplies		694	3,009	0	0	0	0	0	3,704	56	774	$ 4,533	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		1,780	7,719	0	0	0	0	0	9,500	580	8,085	18,165	
081	Respiratory Therapy		941	4,081	0	0	0	0	0	5,022	24	337	5,383	
082	Occupational Therapy		941	4,081	0	0	0	0	0	5,022	272	3,791	9,085	
083	Speech Pathology		796	3,452	0	0	0	0	0	4,248	33	453	4,733	
085	Pharmacy		0	0	0	0	0	0	0	0	405	5,649	6,054	
090	Laboratory		0	0	0	0	0	0	0	0	50	697	747	
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	59	821	880	
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		49,211	213,347	86,389	414,322	2,239	25,904	66,280	857,692	7,389	102,949	968,031	*
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		435	1,887	0	0	0	0	0	2,323	25	348	2,695	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,020,307	$ 69,592	$ 300,655	$ 86,389	$ 414,322	$ 2,239	$ 25,904	$ 66,280	$ 887,509	$ 8,893	$ 123,905	$ 1,020,307	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: HACIENDA REHABILITATION & HEALTH CARE CENTER
Provider NPI: 1679572929
OSHPD Facility Number: 206160724
Fiscal Period: JUNE 1, 2009 THROUGH MAY 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	$ 232,790	$ 232,790											
010	Housekeeping	58,551	813	$ 59,364										
060	Laundry and Linen	21,533	11,256	2,880	$ 35,669									
065	Dietary	276,825	11,256	2,880	0	$ 290,961								
155	Social Services	31	1,404	359	0	0	$ 1,794							
160	Activities	13,368	16,241	4,156	0	0	0	$ 33,765						
165	Administration	N/A	5,575	1,427	0	0	0	0		$ 7,002	$ 7,002			
166	Medical Records	16,392	1,771	453	0	0	0	0		18,616		$ 18,616		
170	Inservice Education - Nursing	2,300	1,168	299	0	0	0	0	$ 3,766					
	ANCILLARY SERVICES													
075	Patient Supplies	29,414	2,322	594	0	0	0	0	0	32,330	44	116	$ 32,490	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	2,528	5,956	1,524	0	0	0	0	0	10,008	457	1,215	11,680	
081	Respiratory Therapy	2,511	3,148	806	0	0	0	0	0	6,465	19	51	6,535	
082	Occupational Therapy	0	3,148	806	0	0	0	0	0	3,954	214	570	4,738	
083	Speech Pathology	0	2,663	681	0	0	0	0	0	3,345	26	68	3,438	
085	Pharmacy	296,415	0	0	0	0	0	0	0	296,415	319	849	297,583	
090	Laboratory	36,584	0	0	0	0	0	0	0	36,584	39	105	36,728	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	43,105	0	0	0	0	0	0	0	43,105	46	123	43,275	
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	207,331	164,613	42,125	35,669	290,961	1,794	33,765	3,766	780,025	5,818	15,468	801,310	*
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	11,230	1,456	373	0	0	0	0	0	13,059	20	52	13,131	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,250,908	$ 232,790	$ 59,364	$ 35,669	$ 290,961	$ 1,794	$ 33,765	$ 3,766	$ 1,225,290	$ 7,002	$ 18,616	$ 1,250,908	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HACIENDA REHABILITATION & HEALTH CARE CENTER

Fiscal Period:
JUNE 1, 2009 THROUGH MAY 31, 2010

Provider NPI:
1679572929

OSHPD Facility Number:
206160724

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)	$ 398,824	87%							
	Property Tax (line 40)	59,058	13%	$ 457,882						
005	Plant Operations and Maintenance			13,011	$ 13,011					
010	Housekeeping			1,554	45	$ 1,600				
060	Laundry and Linen			21,510	629	78	$ 22,217			
065	Dietary			21,510	629	78	0	$ 22,217		
155	Social Services			2,683	78	10	0	0	$ 2,771	
160	Activities			31,037	908	112	0	0	0	$ 32,057
165	Administration			10,655	312	38	0	0	0	0
166	Medical Records			3,384	99	12	0	0	0	0
170	Inservice Education - Nursing			2,231	65	8	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			4,437	130	16	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			11,382	333	41	0	0	0	0
081	Respiratory Therapy			6,017	176	22	0	0	0	0
082	Occupational Therapy			6,017	176	22	0	0	0	0
083	Speech Pathology			5,089	149	18	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			314,581	9,201	1,135	22,217	22,217	2,771	32,057
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,783	81	10	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 457,882	100%	$ 457,882	$ 13,011	$ 1,600	$ 22,217	$ 22,217	$ 2,771	$ 32,057

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HACIENDA REHABILITATION & HEALTH CARE CENTER

Fiscal Period:
JUNE 1, 2009 THROUGH MAY 31, 2010

Provider NPI:
1679572929

OSHPD Facility Number:
206160724

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 87% Of Total	Property Tax 13% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 398,824	87%								
	Property Tax (line 40)	59,058	13%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 11,005	$ 11,005					
166	Medical Records				3,496		$ 3,496				
170	Inservice Education - Nursing			$ 2,305							
	ANCILLARY SERVICES										
075	Patient Supplies			0	4,583	69	22	$ 4,674	$ 4,071	$ 603	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	11,756	718	228	12,702	11,064	1,638	
081	Respiratory Therapy			0	6,215	30	10	6,254	5,447	807	
082	Occupational Therapy			0	6,215	337	107	6,658	5,799	859	
083	Speech Pathology			0	5,256	40	13	5,309	4,625	685	
085	Pharmacy			0	0	502	159	661	576	85	
090	Laboratory			0	0	62	20	82	71	11	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	73	23	96	84	12	
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			2,305	406,483	9,144	2,904	418,531	364,548	53,982	*
110	Intermediate Care			0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	2,874	31	10	2,915	2,539	376	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 457,882	100%	$ 2,305	$ 443,381	$ 11,005	$ 3,496	$ 457,882	$ 398,824	$ 59,058	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: HACIENDA REHABILITATION & HEALTH CARE CENTER
Provider NPI: 1679572929
OSHPD Facility Number: 206160724
Fiscal Period: JUNE 1, 2009 THROUGH MAY 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. 77% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 17% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 15,404												
055	Interest - Other	389												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	1,578,938												
	Total Costs Allocable as Administration	1,594,731	77%											
167	DPH Licensing Fees	38,171	2%											
168	Professional Liability Insurance	81,815	4%											
169	Quality Assurance Fees	361,931	17%											
174	Caregiver Training	0	0%											
	Total	2,076,648	100%						$ 2,076,648					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ 3,704	$ 32,330	$ 4,583	$ 40,617	12,973	$ 9,962	$ 238	$ 511	$ 2,261	$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			392,998	9,500	10,008	11,756	424,261	135,505	104,059	2,491	5,339	23,617	0
081	Respiratory Therapy			0	5,022	6,465	6,215	17,702	5,654	4,342	104	223	985	0
082	Occupational Therapy			183,725	5,022	3,954	6,215	198,916	63,532	48,788	1,168	2,503	11,073	0
083	Speech Pathology			10,927	4,248	3,345	5,256	23,776	7,594	5,831	140	299	1,323	0
085	Pharmacy			0	0	296,415	0	296,415	94,672	72,702	1,740	3,730	16,500	0
090	Laboratory			0	0	36,584	0	36,584	11,685	8,973	215	460	2,036	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	43,105	0	43,105	13,767	10,572	253	542	2,399	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			3,358,080	857,692	780,025	406,483	5,402,279	1,725,436	1,325,023	31,715	67,978	300,720	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	2,323	13,059	2,874	18,256	5,831	4,478	107	230	1,016	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 2,076,648		$ 3,945,730	$ 887,509	$ 1,225,290	$ 443,381	$ 6,501,910	$ 2,076,648					
	Total Administrative Costs							$ 2,076,648		$ 1,594,731	$ 38,171	$ 81,815	$ 361,931	$ -
	Unit Cost Multiplier							0.31939044						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 132,798	$ 25,618	$ 14,501	$ 172,917						
	TOTAL FACILITY COSTS							$ 8,751,475						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: HACIENDA REHABILITATION & HEALTH CARE CENTER
Provider NPI: 1679572929
OSHPD Facility Number: 206160724
Fiscal Period: JUNE 1, 2009 THROUGH MAY 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)
		(Adj 4)	(Adj 4)	(Adj 4)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	519									
010	Housekeeping	62	62								
060	Laundry and Linen	858	858	858							
065	Dietary	858	858	858							
155	Social Services	107	107	107							
160	Activities	1,238	1,238	1,238							
165	Administration	425	425	425							
166	Medical Records	135	135	135							
170	Inservice Education - Nursing	89	89	89							
	ANCILLARY SERVICES										
075	Patient Supplies	177	177	177						40,617	40,617
077	Specialized Support Surfaces									0	0
080	Physical Therapy	454	454	454						424,261	424,261
081	Respiratory Therapy	240	240	240						17,702	17,702
082	Occupational Therapy	240	240	240						198,916	198,916
083	Speech Pathology	203	203	203						23,776	23,776
085	Pharmacy									296,415	296,415
090	Laboratory									36,584	36,584
095	Home Health Services									0	0
100	Other Ancillary Services									43,105	43,105
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,548	12,548	12,548	218,240	130,944	3,332,009	3,332,009	3,332,009	5,402,279	5,402,279
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	111	111	111						18,256	18,256
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	18,264	17,745	17,683	218,240	130,944	3,332,009	3,332,009	3,332,009	6,501,910	6,501,910
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 44,454	$ 188,948			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.013341501	0.05670693			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 69,592	$ 300,655	$ 86,389	$ 414,322	$ 2,239	$ 25,904	$ 66,280	$ 8,893	$ 123,905
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.92178078	17.00249677	0.39584416	3.16411619	0.00067194	0.00777437	0.01989198	0.00136772	0.01905667
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 232,790	$ 59,364	$ 35,669	$ 290,961	$ 1,794	$ 33,765	$ 3,766	$ 7,002	$ 18,616
	UNIT COST MULTIPLIER (INDIRECT OTHER)		13.11862497	3.35714272	0.16344029	2.22202780	0.00053839	0.01013353	0.00113035	0.00107695	0.00286319
	TOTAL CAPITAL COSTS - SCH. 5	$ 457,882	$ 13,011	$ 1,600	$ 22,217	$ 22,217	$ 2,771	$ 32,057	$ 2,305	$ 11,005	$ 3,496
	UNIT COST MULTIPLIER (CAPITAL COSTS)	25.07019273	0.73324486	0.09047182	0.10180065	0.16966775	0.00083153	0.00962082	0.00069164	0.00169257	0.00053764

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HACIENDA REHABILITATION & HEALTH CARE CENTER

Fiscal Period:
JUNE 1, 2009 THROUGH MAY 31, 2010

Provider NPI:
1679572929

OSHPD Facility Number:
206160724

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	$ 44,381	$ 0	$ 44,381	(Sch 3)
005	.20-.39	Fringe Benefits	6200	25,211	0	25,211	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	232,790	0	232,790	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 302,382	$ 0	$ 302,382	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 202,704	$ 0	$ 202,704	(Sch 3)
010	.20-.39	Fringe Benefits	6300	97,708	0	97,708	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	58,551	0	58,551	(Sch 4)
010		Housekeeping - Total	6300	$ 358,963	$ 0	$ 358,963	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 100,913	$ 0	$ 100,913	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	19,000	0	19,000	(Sch 5)
025		Depreciation: Equipment	7140	5,269	0	5,269	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	91,489	0	91,489	(Sch 5)
040		Property Taxes	7300	60,183	(1,125)	59,058	(Sch 5)
045		Property Insurance	7400	15,404	0	15,404	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	182,153	0	182,153	(Sch 5)
055		Interest - Other	7600	$ 389	$ 0	$ 389	(Sch 6)
057		**Subtotal 005 - 055**		$ 1,136,145	$ (1,125)	$ 1,135,020	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 55,715	$ 0	$ 55,715	(Sch 3)
060	.20-.39	Fringe Benefits	6400	12,721	0	12,721	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	21,533	0	21,533	(Sch 4)
060		Laundry and Linen - Total	6400	$ 89,969	$ 0	$ 89,969	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 295,596	$ 0	$ 295,596	(Sch 3)
065	.20-.39	Fringe Benefits	6500	100,773	0	100,773	(Sch 3)
065	.79	Agency Staff	6500	16,307	(16,307)	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	260,518	16,307	276,825	(Sch 4)
065		Dietary - Total	6500	$ 673,194	$ 0	$ 673,194	
070		Provision for Bad Debts	7700	$	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	29,414	0	29,414	(Sch 4)
075		Patient Supplies - Total	8100	$ 29,414	$ 0	$ 29,414	
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		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HACIENDA REHABILITATION & HEALTH CARE CENTER

Fiscal Period:
JUNE 1, 2009 THROUGH MAY 31, 2010

Provider NPI:
1679572929

OSHPD Facility Number:
206160724

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	392,998	0	392,998	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	2,528	0	2,528	(Sch 4)
080		Physical Therapy - Total	8200	$ 395,526	$ 0	$ 395,526	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	2,511	0	2,511	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 2,511	$ 0	$ 2,511	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$	$ 0	$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	183,725	0	183,725	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	$ 183,725	$ 0	$ 183,725	
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	10,927	0	10,927	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 10,927	$ 0	$ 10,927	
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	296,415	0	296,415	(Sch 4)
085		Pharmacy - Total	8300	$ 296,415	$ 0	$ 296,415	
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	36,584	0	36,584	(Sch 4)
090		Laboratory - Total	8400	$ 36,584	$ 0	$ 36,584	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	43,105	0	43,105	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 43,105	$ 0	$ 43,105	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HACIENDA REHABILITATION & HEALTH CARE CENTER

Fiscal Period:
JUNE 1, 2009 THROUGH MAY 31, 2010

Provider NPI:
1679572929

OSHPD Facility Number:
206160724

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		$ 998,207	$ 0	$ 998,207	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 2,306,188	$ 0	$ 2,306,188	(Sch 2)
105	.20-.39	Fringe Benefits	6110	818,490	0	818,490	(Sch 2)
105	.49	Agency Staff	6110	245	(245)	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	207,086	245	207,331	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 3,332,009	$ 0	$ 3,332,009	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	$	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HACIENDA REHABILITATION & HEALTH CARE CENTER

Fiscal Period:
JUNE 1, 2009 THROUGH MAY 31, 2010

Provider NPI:
1679572929

OSHPD Facility Number:
206160724

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HACIENDA REHABILITATION & HEALTH CARE CENTER

Fiscal Period:
JUNE 1, 2009 THROUGH MAY 31, 2010

Provider NPI:
1679572929

OSHPD Facility Number:
206160724

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$	$ 0	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	11,230	0	11,230	(Sch 4)
140		Beauty and Barber - Total	8900	$ 11,230	$ 0	$ 11,230	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 3,343,239	$ 0	$ 3,343,239	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 33,670	$ 0	$ 33,670	(Sch 2)
155	.20-.39	Fringe Benefits	6600	10,784	0	10,784	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	31	0	31	(Sch 4)
155		Social Services - Total	6600	$ 44,485	$ 0	$ 44,485	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HACIENDA REHABILITATION & HEALTH CARE CENTER

Fiscal Period:
JUNE 1, 2009 THROUGH MAY 31, 2010

Provider NPI:
1679572929

OSHPD Facility Number:
206160724

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	$ 126,745	$ 0	$ 126,745	(Sch 2)
160	.20-.39	Fringe Benefits	6700	62,203	0	62,203	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	13,368	0	13,368	(Sch 4)
160		Activities - Total	6700	$ 202,316	$ 0	$ 202,316	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 640,150	$ 0	$ 640,150	(Sch 6)
165	.20-.39	Fringe Benefits	6900	149,737	0	149,737	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	789,051	0	789,051	(Sch 6)
165		Administration - Total	6900	$ 1,578,938	$ 0	$ 1,578,938	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 79,740	$ 0	$ 79,740	(Sch 3)
166	.20-.39	Fringe Benefits	6900	41,340	0	41,340	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	16,392	0	16,392	(Sch 4)
166		Medical Records - Total	6900	$ 137,472	$ 0	$ 137,472	
167		CDPH Licensing Fees	6900	$ 38,171	$ 0	$ 38,171	(Sch 6)
168		Professional Liability Insurance	6900	$ 90,611	$ (8,796)	$ 81,815	(Sch 6)
169		Quality Assurance Fees	6900	$ 361,931	$ 0	$ 361,931	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 47,524	$ 0	$ 47,524	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,894	0	16,894	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,300	0	2,300	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 66,718	$ 0	$ 66,718	
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		$ 2,520,642	$ (8,796)	$ 2,511,846	
200		**Total**		**$ 8,761,396**	**$ (9,921)**	**$ 8,751,475**	

Provider Name: HACIENDA REHABILITATION & HEALTH CARE CENTER

Provider NPI: 1679572929

OSHPD Facility Number: 206160724

Fiscal Period: JUNE 1, 2009 THROUGH MAY 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	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	(1,125)		(1,125)						
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	(16,307)	(16,307)							
065	4	Dietary - Other - Nonlabor	16,307	16,307							
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								

Provider Name: HACIENDA REHABILITATION & HEALTH CARE CENTER

Provider NPI: 1679572929

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Fiscal Period: JUNE 1, 2009 THROUGH MAY 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
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	(245)	(245)							
105	4	Skilled Nursing Care - Other - Nonlabor	245	245							
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								

Provider Name: HACIENDA REHABILITATION & HEALTH CARE CENTER

Provider NPI: 1679572929

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Fiscal Period: JUNE 1, 2009 THROUGH MAY 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	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	(8,796)			(8,796)					
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								

Provider Name: HACIENDA REHABILITATION & HEALTH CARE CENTER

Provider NPI: 1679572929

OSHPD Facility Number: 206160724

Fiscal Period: JUNE 1, 2009 THROUGH MAY 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	($9,921)	0	(1,125)	(8,796)	0	0	0	0	0
			(To Sch 8)								

Provider Name	Fiscal Period	Provider NPI	Adjustments
HACIENDA REHABILITATION & HEALTH CARE CENTER	JUNE 1, 2009 THROUGH MAY 31, 2010	1679572929	5

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATION OF REPORTED COSTS			
1	10.5	65	3	8A-1	65	3	Dietary - Agency Staff	$16,307	($16,307)	$0
	10.5	65	4	8A-1	65	4	Dietary - Other - Nonlabo	260,518	16,307	276,825
	10.5	105	3	8A-1	105	3	Skilled Nursing Care - Agency Staf	245	(245)	0
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	207,086	245	207,331
							To reclassify consultant services because they do not qualify as agency costs in accordance with the Medi-Cal Long Term Care Reimbursement Act, AB 1629. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W & I Code, Article 3.8, Section 14126			

Provider Name	Fiscal Period	Provider NPI	Adjustments
HACIENDA REHABILITATION & HEALTH CARE CENTER	JUNE 1, 2009 THROUGH MAY 31, 2010	1679572929	5

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS			
2	10.5	40	4	8A-1	40	4	Property Taxes To reflect the proper accrual of real property tax expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300 and 2302.1	$60,183	($1,125)	$59,058
3	10.5	168	4	8A-1	168	4	Administration - Liability Insurance To eliminate the duplicate amount the provider reclassified as property insurance expense on line 45. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W & I Code, Article 3.8, Section 14126.023(a)(5)(B)(i)	$90,611	($8,796)	$81,815

Provider Name	Fiscal Period	Provider NPI	Adjustments
HACIENDA REHABILITATION & HEALTH CARE CENTER	JUNE 1, 2009 THROUGH MAY 31, 2010	1679572929	5

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED STATISTICS			
4	10.7	82	1	7	82	1,2,3	Occupational Therapy (Square Feet)	203	37	240
	10.7	83	1	7	83	1,2,3	Speech Pathology	0	203	203
	10.7	155	1	7	155	1,2,3	Social Services	1,345	(1,238)	107
	10.7	160	1	7	160	1,2,3	Activities	0	1,238	1,238
	10.7	170	1	7	170	1,2,3	Inservice Education - Nursing	0	89	89
	10.7	175	1	7		1	Total - Square Feet	17,935	329	18,264
	10.7	175	1	7		2	Total - Square Feet	0	17,745	17,745
	10.7	175	1	7		3	Total - Square Feet	0	17,683	17,683

To establish the correct square footages in order to properly allocate indirect costs.
42 CFR 413.24 and 413.50
CMS Pub. 15-1, Section 2304

Provider Name	Fiscal Period	Provider NPI	Adjustments
HACIENDA REHABILITATION & HEALTH CARE CENTER	JUNE 1, 2009 THROUGH MAY 31, 2010	1679572929	5

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED PATIENT DAYS			
5	4.1	5	2	1	15		Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary Paid Claims Summary: Report Date: November 28, 2011 Payment Period: June 1, 2009 through October 31, 2011 Service Period: June 1, 2009 through May 31, 2010 42 CFR 413.20 / CMS Pub. 15-1, Section 2304	34,291	(53)	34,238