APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

HERMAN HEALTH CARE CENTER
SAN JOSE, CALIFORNIA
NPI NUMBER: 1083685606

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Louise Wong
Audit Supervisor: Diana Dong
Auditor: Christine Cao

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

November 1, 2012

McNair Ezzard, Administrator
Herman Health Care Center
2295 Plummer Avenue
San Jose, CA 95125

In the Matter of:

HERMAN HEALTH CARE CENTER
NPI NO. 1083685606
FISCAL PERIOD ENDED DECEMBER 31, 2010
CASE NO. NF13-1210-035B-RD

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated August 9, 2012, from the informal hearing, the following revisions are made to the Medi-Cal audit report dated May 29, 2012.

SUMMARY OF REVISIONS

	COST	COST PER DAY
Audited Cost and Cost Per Day	$ 5,856,078	$ 169.42
Revision	14,247	0.41
Revised Cost and Cost Per Day	$ 5,870,325	$ 169.83

Enclosed are the revised schedules detailing the results of the recomputation.

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

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

cc: See Next Page

850 Marina Bay Parkway, Building P, 2nd Floor, MS 2104, Richmond, CA 94804-6403
Telephone: (510) 620-3100 FAX: (510) 620-3111
Internet Address: www.dhcs.ca.gov

cc: Evie Correa, Chief
Audit Review and Analysis Section
Department of Health Care Services
1500 Capitol Avenue, Suite 72.620
MS 2109
P.O. Box 997413
Sacramento, CA 95899-7413

Long Term Care System Development Unit
Department of Health Care Services
1501 Capitol Avenue, Suite 71.4012
MS 4612
P.O. Box 997417
Sacramento, CA 95899-7417

John Melton, Chief
Administrative Appeals
Department of Health Care Services
1029 J Street, Suite 200
MS 0017
Sacramento, CA 95814

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
HERMAN HEALTH CARE CENTER

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

Provider NPI:
1083685606

OSHPD Facility No.:
206430785

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)	$ 3,319,770	$ 3,319,770	$ 96.04
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 871,700	$ 871,700	$ 25.22
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ 741,641	$ 741,641	$ 21.46
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 24,452	$ 24,452	$ 0.71
5	Property Taxes (Sch. 5, Ln. 105)	$ 31,286	$ 31,286	$ 0.91
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ 25,521	$ 25,521	$ 0.74
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ 70,686	$ 70,686	$ 2.05
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 371,371	$ 371,371	$ 10.74
10	Cost of Administration (Sch. 6, Ln. 105)	$ 399,650	$ 413,898	$ 11.97
11	Cost of Routine Service/Audited Total Costs	$ 5,856,078	$ 5,870,325	$ 169.83
12	Total Patient Days (Rev)	34,565	34,565	
13	Cost Per Patient Day (Cost Divided by Days)	$ 169.42	$ 169.83	
14	Overpayments (Rev)	$ 0	$ 0	
15	Medi-Cal Days (Rev)	28,296	28,296	
16	Medi-Cal Managed Care Days (Rev)	3,634	3,634	
	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:
HERMAN HEALTH CARE CENTER

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

Provider NPI:
1083685606

OSHPD Facility No.:
206430785

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:
HERMAN HEALTH CARE CENTER

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

Provider NPI:
1083685606

OSHPD Facility No.:
206430785

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	$ 48,132	$ 48,132			
160	Activities	161,478		$ 161,478		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0	
077	Specialized Support Surfaces	N/A	0	0	0	
080	Physical Therapy	0	0	0	0	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	0	0	0	0	
083	Speech Pathology	0	0	0	0	
085	Pharmacy	0	0	0	0	
090	Laboratory	0	0	0	0	
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	
101	Subacute Care Ancillary Services	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	3,110,160	48,132	161,478	3,319,770	*
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	$ 3,319,770	$ 48,132	$ 161,478	$ 3,319,770	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: HERMAN HEALTH CARE CENTER
Provider NPI: 1083685606
OSHPD Facility Number: 206430785
Fiscal Period: 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	$ 60,063	$ 60,063											
010	Housekeeping	161,816	121	$ 161,937										
060	Laundry and Linen	94,946	2,040	5,512	$ 102,498									
065	Dietary	418,166	7,066	19,088	0	$ 444,320								
155	Social Services	N/A	275	742	0	0	$ 1,017							
160	Activities	N/A	1,084	2,927	0	0	0	$ 4,011						
165	Administration	N/A	2,867	7,746	0	0	0	0		$ 10,614	$ 10,614			
166	Medical Records	54,808	580	1,566	0	0	0	0		56,953		$ 56,953		
170	Inservice Education - Nursing	94,667	543	1,468	0	0	0	0	$ 96,678					
	ANCILLARY SERVICES													
075	Patient Supplies		302	815	0	0	0	0	0	1,117	100	538	$ 1,756	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	15	82	97	
080	Physical Therapy		329	889	0	0	0	0	0	1,218	377	2,025	3,621	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		326	881	0	0	0	0	0	1,207	349	1,871	3,427	
083	Speech Pathology		465	1,256	0	0	0	0	0	1,721	145	780	2,645	
085	Pharmacy		0	0	0	0	0	0	0	0	72	385	457	
090	Laboratory		0	0	0	0	0	0	0	0	4	19	23	
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	9	49	58	
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		43,897	118,591	102,498	444,320	1,017	4,011	96,678	811,012	9,533	51,156	871,700	*
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		169	457	0	0	0	0	0	626	9	48	682	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 884,466	$ 60,063	$ 161,937	$ 102,498	$ 444,320	$ 1,017	$ 4,011	$ 96,678	$ 816,899	$ 10,614	$ 56,953	$ 884,466	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
HERMAN HEALTH CARE CENTER	1083685606	206430785	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	$ 145,527	$ 145,527											
010	Housekeeping	47,247	293	$ 47,540										
060	Laundry and Linen	17,289	4,944	1,618	$ 23,851									
065	Dietary	327,948	17,120	5,604	0	$ 350,671								
155	Social Services	0	665	218	0	0	$ 883							
160	Activities	6,509	2,625	859	0	0	0	$ 9,994						
165	Administration	N/A	6,947	2,274	0	0	0	0		$ 9,221	$ 9,221			
166	Medical Records	0	1,404	460	0	0	0	0		1,864		$ 1,864		
170	Inservice Education - Nursing	0	1,316	431	0	0	0	0	$ 1,747					
	ANCILLARY SERVICES													
075	Patient Supplies	49,332	731	239	0	0	0	0	0	50,303	87	18	$ 50,407	
077	Specialized Support Surfaces	7,854	0	0	0	0	0	0	0	7,854	13	3	7,870	
080	Physical Therapy	192,013	797	261	0	0	0	0	0	193,071	328	66	193,465	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	177,238	790	259	0	0	0	0	0	178,286	303	61	178,651	
083	Speech Pathology	71,248	1,126	369	0	0	0	0	0	72,743	126	26	72,895	
085	Pharmacy	37,021	0	0	0	0	0	0	0	37,021	62	13	37,096	
090	Laboratory	1,843	0	0	0	0	0	0	0	1,843	3	1	1,847	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	4,724	0	0	0	0	0	0	0	4,724	8	2	4,734	
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	203,365	106,359	34,814	23,851	350,671	883	9,994	1,747	731,685	8,283	1,674	741,641	*
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	3,240	410	134	0	0	0	0	0	3,784	8	2	3,793	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,292,398	$ 145,527	$ 47,540	$ 23,851	$ 350,671	$ 883	$ 9,994	$ 1,747	$ 1,281,313	$ 9,221	$ 1,864	$ 1,292,398	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HERMAN HEALTH CARE CENTER

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

Provider NPI:
1083685606

OSHPD Facility Number:
206430785

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)	$ 25,270	44%							
	Property Tax (line 40)	32,333	56%	$ 57,603						
005	Plant Operations and Maintenance			1,024	$ 1,024					
010	Housekeeping			114	2	$ 116				
060	Laundry and Linen			1,922	35	4	$ 1,961			
065	Dietary			6,656	120	14	0	$ 6,790		
155	Social Services			259	5	1	0	0	$ 264	
160	Activities			1,021	18	2	0	0	0	$ 1,041
165	Administration			2,701	49	6	0	0	0	0
166	Medical Records			546	10	1	0	0	0	0
170	Inservice Education - Nursing			512	9	1	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			284	5	1	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			310	6	1	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			307	6	1	0	0	0	0
083	Speech Pathology			438	8	1	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			41,351	748	85	1,961	6,790	264	1,041
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			159	3	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 57,603	100%	$ 57,603	$ 1,024	$ 116	$ 1,961	$ 6,790	$ 264	$ 1,041

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HERMAN HEALTH CARE CENTER

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

Provider NPI:
1083685606

OSHPD Facility Number:
206430785

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 44% Of Total	Property Tax 56% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 25,270	44%								
	Property Tax (line 40)	32,333	56%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 2,755	$ 2,755					
166	Medical Records				557		$ 557				
170	Inservice Education - Nursing			$ 522							
	ANCILLARY SERVICES										
075	Patient Supplies			0	290	26	5	$ 321	$ 141	$ 180	
077	Specialized Support Surfaces			0	0	4	1	5	2	3	
080	Physical Therapy			0	316	98	20	434	190	244	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	313	91	18	422	185	237	
083	Speech Pathology			0	447	38	8	492	216	276	
085	Pharmacy			0	0	19	4	22	10	13	
090	Laboratory			0	0	1	0	1	0	1	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	2	0	3	1	2	
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			522	52,762	2,475	500	55,737	24,452	31,286	*
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	162	2	0	165	72	93	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 57,603	100%	$ 522	$ 54,291	$ 2,755	$ 557	$ 57,603	$ 25,270	$ 32,333	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: HERMAN HEALTH CARE CENTER
Provider NPI: 1083685606
OSHPD Facility Number: 206430785
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. 47% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 42% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 18,562												
055	Interest - Other	211												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	442,032												
	Total Costs Allocable as Administration	460,805	47%											
167	DPH Licensing Fees	28,413	3%											
168	Professional Liability Insurance	78,697	8%											
169	Quality Assurance Fees	413,459	42%											
174	Caregiver Training	0	0%											
	Total	981,374	100%						$ 981,374					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ 1,117	$ 50,303	$ 290	$ 51,710	9,273	$ 4,354	$ 268	$ 744	$ 3,907	$ -
077	Specialized Support Surfaces			0	0	7,854	0	7,854	1,409	661	41	113	593	0
080	Physical Therapy			0	1,218	193,071	316	194,605	34,900	16,387	1,010	2,799	14,703	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,207	178,286	313	179,806	32,246	15,141	934	2,586	13,585	0
083	Speech Pathology			0	1,721	72,743	447	74,910	13,434	6,308	389	1,077	5,660	0
085	Pharmacy			0	0	37,021	0	37,021	6,639	3,117	192	532	2,797	0
090	Laboratory			0	0	1,843	0	1,843	331	155	10	27	139	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	4,724	0	4,724	847	398	25	68	357	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			3,319,770	811,012	731,685	52,762	4,915,228	881,476	413,898	25,521	70,686	371,371	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	626	3,784	162	4,572	820	385	24	66	345	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 981,374		$ 3,319,770	$ 816,899	$ 1,281,313	$ 54,291	$ 5,472,273	$ 981,374					
	Total Administrative Costs							$ 981,374		$ 460,805	$ 28,413	$ 78,697	$ 413,459	$ -
	Unit Cost Multiplier							0.17933571						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 67,567	$ 11,085	$ 3,312	$ 81,964						
	TOTAL FACILITY COSTS							$ 6,535,611						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: HERMAN HEALTH CARE CENTER
Provider NPI: 1083685606
OSHPD Facility Number: 206430785
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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	360									
010	Housekeeping	40	40								
060	Laundry and Linen	676	676	676							
065	Dietary	2,341	2,341	2,341							
155	Social Services	91	91	91							
160	Activities	359	359	359							
165	Administration	950	950	950							
166	Medical Records	192	192	192							
170	Inservice Education - Nursing	180	180	180							
	ANCILLARY SERVICES										
075	Patient Supplies	100	100	100						51,710	51,710
077	Specialized Support Surfaces									7,854	7,854
080	Physical Therapy	109	109	109						194,605	194,605
081	Respiratory Therapy									0	0
082	Occupational Therapy	108	108	108						179,806	179,806
083	Speech Pathology	154	154	154						74,910	74,910
085	Pharmacy									37,021	37,021
090	Laboratory									1,843	1,843
095	Home Health Services									0	0
100	Other Ancillary Services									4,724	4,724
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	14,544	14,544	14,544	128,526	102,969	3,313,525	3,313,525	3,313,525	4,915,228	4,915,228
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	56	56	56						4,572	4,572
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	20,260	19,900	19,860	128,526	102,969	3,313,525	3,313,525	3,313,525	5,472,273	5,472,273
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 48,132	$ 161,478			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.01452592	0.048732996			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 60,063	$ 161,937	$ 102,498	$ 444,320	$ 1,017	$ 4,011	$ 96,678	$ 10,614	$ 56,953
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.01824121	8.15391388	0.79749138	4.31508527	0.00030682	0.00121043	0.02917678	0.00193951	0.01040757
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 145,527	$ 47,540	$ 23,851	$ 350,671	$ 883	$ 9,994	$ 1,747	$ 9,221	$ 1,864
	UNIT COST MULTIPLIER (INDIRECT OTHER)		7.31291457	2.39373195	0.18557096	3.40560032	0.00026658	0.00301603	0.00052729	0.00168510	0.00034057
	TOTAL CAPITAL COSTS - SCH. 5	$ 57,603	$ 1,024	$ 116	$ 1,961	$ 6,790	$ 264	$ 1,041	$ 522	$ 2,755	$ 557
	UNIT COST MULTIPLIER (CAPITAL COSTS)	2.84318855	0.05143457	0.00583006	0.01525533	0.06594180	0.00007966	0.00031425	0.00015756	0.00050353	0.00010177

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
HERMAN HEALTH CARE CENTER

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

Provider NPI:
1083685606

OSHPD Facility Number:
206430785

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISED ADJUSTMENTS 8A-1	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 45,465	$ 0	$ 45,465	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,598	0	14,598	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	145,527	0	145,527	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 205,590	$ 0	$ 205,590	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 124,667	$ 0	$ 124,667	(Sch 3)
010	.20-.39	Fringe Benefits	6300	37,149	0	37,149	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	47,247	0	47,247	(Sch 4)
010		Housekeeping - Total	6300	$ 209,063	$ 0	$ 209,063	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	5,490	0	5,490	(Sch 5)
025		Depreciation: Equipment	7140	6,346	0	6,346	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	13,434	0	13,434	(Sch 5)
040		Property Taxes	7300	32,333	0	32,333	(Sch 5)
045		Property Insurance	7400	18,562	0	18,562	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	$ 211	$ 0	$ 211	(Sch 6)
057		**Subtotal 005 - 055**		$ 491,029	$ 0	$ 491,029	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 63,461	$ 0	$ 63,461	(Sch 3)
060	.20-.39	Fringe Benefits	6400	31,485	0	31,485	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,289	0	17,289	(Sch 4)
060		Laundry and Linen - Total	6400	$ 112,235	$ 0	$ 112,235	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 307,999	$ 0	$ 307,999	(Sch 3)
065	.20-.39	Fringe Benefits	6500	110,167	0	110,167	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	327,948	0	327,948	(Sch 4)
065		Dietary - Total	6500	$ 746,114	$ 0	$ 746,114	
070		Provision for Bad Debts	7700	$ 0	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	49,332	0	49,332	(Sch 4)
075		Patient Supplies - Total	8100	$ 49,332	$ 0	$ 49,332	
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	7,854	0	7,854	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 7,854	$ 0	$ 7,854	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
HERMAN HEALTH CARE CENTER

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

Provider NPI:
1083685606

OSHPD Facility Number:
206430785

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISED ADJUSTMENTS 8A-1	AS REVISED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	192,013	0	192,013	(Sch 4)
080		Physical Therapy - Total	8200	$ 192,013	$ 0	$ 192,013	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$	$ 0	$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	177,238	0	177,238	(Sch 4)
082		Occupational Therapy - Total	8250	$ 177,238	$ 0	$ 177,238	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	71,248	0	71,248	(Sch 4)
083		Speech Pathology - Total	8280	$ 71,248	$ 0	$ 71,248	
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	37,021	0	37,021	(Sch 4)
085		Pharmacy - Total	8300	$ 37,021	$ 0	$ 37,021	
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	1,843	0	1,843	(Sch 4)
090		Laboratory - Total	8400	$ 1,843	$ 0	$ 1,843	
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	$ 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	4,724	0	4,724	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 4,724	$ 0	$ 4,724	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
HERMAN HEALTH CARE CENTER

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

Provider NPI:
1083685606

OSHPD Facility Number:
206430785

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISED ADJUSTMENTS 8A-1	AS REVISED	
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		$ 541,273	$ 0	$ 541,273	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 2,398,282	$ 0	$ 2,398,282	(Sch 2)
105	.20-.39	Fringe Benefits	6110	711,878	0	711,878	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	203,365	0	203,365	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 3,313,525	$ 0	$ 3,313,525	
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 REVISED PROGRAM EXPENSES

Provider Name:
HERMAN HEALTH CARE CENTER

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

Provider NPI:
1083685606

OSHPD Facility Number:
206430785

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISED ADJUSTMENTS 8A-1	AS REVISED	
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	3,240	0	3,240	(Sch 4)
140		Beauty and Barber - Total	8900	$ 3,240	$ 0	$ 3,240	
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**		$ 3,316,765	$ 0	$ 3,316,765	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 42,239	$ 0	$ 42,239	(Sch 2)
155	.20-.39	Fringe Benefits	6600	5,893	0	5,893	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0	(Sch 4)
155		Social Services - Total	6600	$ 48,132	$ 0	$ 48,132	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
HERMAN HEALTH CARE CENTER

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

Provider NPI:
1083685606

OSHPD Facility Number:
206430785

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISED ADJUSTMENTS 8A-1	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 129,235	$ 0	$ 129,235	(Sch 2)
160	.20-.39	Fringe Benefits	6700	32,243	0	32,243	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,509	0	6,509	(Sch 4)
160		Activities - Total	6700	$ 167,987	$ 0	$ 167,987	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 141,807	$ 0	$ 141,807	(Sch 6)
165	.20-.39	Fringe Benefits	6900	27,966	0	27,966	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	256,397	15,862	272,259	(Sch 6)
165		Administration - Total	6900	$ 426,170	$ 15,862	$ 442,032	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 45,780	$ 0	$ 45,780	(Sch 3)
166	.20-.39	Fringe Benefits	6900	9,028	0	9,028	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	$ 54,808	$ 0	$ 54,808	
167		CDPH Licensing Fees	6900	$ 28,413	$ 0	$ 28,413	(Sch 6)
168		Professional Liability Insurance	6900	$ 78,697	$ 0	$ 78,697	(Sch 6)
169		Quality Assurance Fees	6900	$ 413,459	$ 0	$ 413,459	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 79,972	$ 0	$ 79,972	(Sch 3)
170	.20-.39	Fringe Benefits	6800	14,695	0	14,695	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 94,667	$ 0	$ 94,667	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 1,312,333	$ 15,862	$ 1,328,195	
200		**Total**		**$ 6,519,749**	**$ 15,862**	**$ 6,535,611**	

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION	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	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	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	0								
105	4	Skilled Nursing Care - Other - Nonlabor	0								
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	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	15,862	15,862							
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	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								

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174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$15,862	15,862	0	0	0	0	0	0	0
			(To Sch 8)								

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Report References										
	Cost Report			Audit Report						
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Revisions	As Audited	Increase (Decrease)	As Revised
							REVISION TO AUDITED COSTS			
1	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To partially reverse the bonus accrual adjustment for the portion of the bonus payments the Provider was able to document in accordance with Issue 1, Report of Findings dated August 9, 2012, Case No. NF13-1210-035B-RD.	$256,397	$15,862	$272,259