APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

HACIENDA CARE CENTER - LIVERMORE
LIVERMORE, CALIFORNIA
PROVIDER NUMBER: ZZR05212J
NPI NUMBER: 1427072040

FISCAL PERIOD ENDED
JUNE 30, 2008

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

Section Chief: Michael Harrold
Audit Supervisor: Kathy Atkins
Auditor: Pasia Moua

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

September 26, 2011

Donna Dornbrook
Corporate Director of Reimbursement
Kindred Healthcare, Inc.
680 South Fourth Street
Louisville, KY 40202

In the Matter of:

PROVIDER: HACIENDA CARE CENTER - LIVERMORE
PROVIDER NO. ZZR05212J
NPI NO. 1427072040
FISCAL PERIOD ENDED JUNE 30, 2008
CASE NO. NF11-0608-234G-JB

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated August 9, 2011, the following revisions are made to the Medi-Cal audit report dated June 30, 2010.

SUMMARY OF REVISIONS

		COST		COST PER DAY
Audited Cost and Cost Per Day	$	5,461,409	$	198.65
Revision		3,775		.13
Revised Cost and Cost Per Day	$	5,465,184	$	198.78

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

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Original Signed by

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Enclosure

cc: Chief
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MS 2109
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Sacramento, CA 95899-7413

Chief
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Department of Health Care Services
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STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
HACIENDA CARE CENTER - LIVERMORE

Fiscal Period:
JULY 1, 2007 THROUGH JUNE 30, 2008

Provider Number:
ZZR05212J

Provider NPI:
1427072040

OSHPD Facility No.:
206010825

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 2,777,090	$ 2,777,090	$ 101.01
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 662,797	$ 662,982	$ 24.11
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ 540,790	$ 540,837	$ 19.67
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 475,151	$ 475,245	$ 17.29
5	Property Taxes (Sch. 5, Ln. 105)	$ 28,742	$ 28,747	$ 1.05
6	Facility License Fees (Sch. 6, Ln. 105)	$ 14,699	$ 14,741	$ 0.54
7	Liability Insurance (Sch. 6, Ln. 105)	$ 12,287	$ 12,146	$ 0.44
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 189,797	$ 190,331	$ 6.92
10	Cost of Administration (Sch. 6, Ln. 105)	$ 760,056	$ 763,065	$ 27.75
11	Cost of Routine Service/Audited Total Costs	$ 5,461,409	$ 5,465,184	$ 198.78
12	Total Patient Days (Rev)	27,493	27,493	
13	Cost Per Patient Day (Cost Divided by Days)	$ 198.65	$ 198.78	
14	Overpayments (Rev)	$ 0	$ 0	
	INTERMEDIATE CARE			
15	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
16	Total Patient Days (Rev)		0	
17	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
18	Overpayments (Rev)	$	$ 0	
	MENTALLY DISORDERED			
19	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
20	Total Patient Days (Rev)		0	
21	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
22	Overpayments (Rev)	$	$ 0	
	DEVELOPMENTALLY DISABLED			
23	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
24	Total Patient Days (Rev)		0	
25	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
26	Overpayments (Rev)	$	$ 0	
	ADULT SUBACUTE			
27	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
28	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
29	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
30	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
31	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
32	Facility License Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
33	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
34	Caregiver Training (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
36	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00
37	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
38	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
39	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
40	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
HACIENDA CARE CENTER - LIVERMORE

Fiscal Period:
JULY 1, 2007 THROUGH JUNE 30, 2008

Provider Number:
ZZR05212J

Provider NPI:
1427072040

OSHPD Facility No.:
206010825

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	PEDIATRIC SUBACUTE			
41	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	$ 0	$ 0	
42	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
43	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
44	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
45	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
46	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	$ 0	$ 0	
	HOSPICE INPATIENT CARE			
47	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
48	Total Patient Days (Rev)		0	
49	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
50	Overpayments (Rev)	$	$ 0	
	OTHER ROUTINE SERVICES			
51	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
52	Total Patient Days (Rev)		0	
53	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
54	Overpayments (Rev)	$	$ 0	

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name:
HACIENDA CARE CENTER - LIVERMORE

Fiscal Period:
JULY 1, 2007 THROUGH JUNE 30, 2008

Provider Number:
ZZR05212J

Provider NPI:
1427072040

OSHPD Facility No.:
206010825

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
5.00	Plant Operations and Maintenance					
10.00	Housekeeping					
60.00	Laundry and Linen					
65.00	Dietary					
155.00	Social Services (Salaries, Fringe Benefits, & Agency Labor)	$ 57,745	$ 57,745			
160.00	Activities (Salaries, Fringe Benefits, & Agency Labor)	81,467		$ 81,467		
165.00	Administration					
165.00	Medical Records					
170.00	Inservice Education - Nursing					
	ANCILLARY SERVICES					
75.00	Patient Supplies	9,540	0	0	$ 9,540	
77.00	Specialized Support Surfaces	N/A	0	0	0	
80.00	Physical Therapy	302,190	0	0	302,190	
81.00	Respiratory Therapy	0	0	0	0	
82.00	Occupational Therapy	226,694	0	0	226,694	
83.00	Speech Pathology	31,348	0	0	31,348	
85.00	Pharmacy	114,032	0	0	114,032	
90.00	Laboratory	20,589	0	0	20,589	
95.00	Home Health Services	0	0	0	0	
100.00	Other Ancillary Services	51,618	0	0	51,618	
100.06	Subacute Ancillary Services	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105.00	Skilled Nursing Care	2,637,878	57,745	81,467	2,777,090	*
110.00	Intermediate Care	0	0	0	0	*
115.00	Mentally Disordered	0	0	0	0	*
120.00	Developmentally Disabled	0	0	0	0	*
125.00	Subacute Care	0	0	0	0	*
126.00	Subacute Care - Pediatrics	0	0	0	0	*
130.00	Hospice Inpatient Care	0	0	0	0	*
135.00	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
136.00	Residential Care	0	0	0	0	
140.00	Beauty and Barber	11,206	0	0	11,206	
145.00	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 3,544,307	$ 57,745	$ 81,467	$ 3,544,307	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
HACIENDA CARE CENTER - LIVERMORE	ZZR05212J	1427072040	206010825	JULY 1, 2007 THROUGH JUNE 30, 2008

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	
	GENERAL SERVICES													
5.00	Plant Operations and Maintenance	$ 58,675	$ 58,675											
10.00	Housekeeping	210,911	1,542	$ 212,453										
60.00	Laundry and Linen	42,996	1,708	6,353	$ 51,057									
65.00	Dietary	287,188	6,549	24,353	0	$ 318,090								
155.00	Social Services	N/A	256	953	0	0	$ 1,209							
160.00	Activities	N/A	2,876	10,694	0	0	0	$ 13,570						
165.00	Administration	N/A	4,485	16,677	0	0	0	0		$ 21,161	$ 21,161			
165.00	Medical Records	57,097	0	0	0	0	0	0		57,097		$ 57,097		
170.00	Inservice Education - Nursing	32,274	0	0	0	0	0	0	$ 32,274					
	ANCILLARY SERVICES													
75.00	Patient Supplies		384	1,429	0	0	0	0	0	1,814	67	181	$ 2,061	
77.00	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
80.00	Physical Therapy		1,129	4,200	0	0	0	0	0	5,329	1,315	3,549	10,194	
81.00	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
82.00	Occupational Therapy		1,054	3,918	0	0	0	0	0	4,971	1,002	2,703	8,676	
83.00	Speech Pathology		52	194	0	0	0	0	0	246	132	355	733	
85.00	Pharmacy		0	0	0	0	0	0	0	0	465	1,255	1,721	
90.00	Laboratory		0	0	0	0	0	0	0	0	84	227	311	
95.00	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services		0	0	0	0	0	0	0	0	211	568	779	
100.06	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105.00	Skilled Nursing Care		38,335	142,553	51,057	318,090	1,209	13,570	32,274	597,089	17,818	48,075	662,982	*
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0	*
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0	*
125.00	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140.00	Beauty and Barber		304	1,129	0	0	0	0	0	1,433	68	183	1,684	
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 689,141	$ 58,675	$ 212,453	$ 51,057	$ 318,090	$ 1,209	$ 13,570	$ 32,274	$ 610,883	$ 21,161	$ 57,097	$ 689,141	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name:	Provider Number:	Provider Number:	OSHPD Facility Number:	Fiscal Period:
HACIENDA CARE CENTER - LIVERMORE	ZZR05212J	1427072040	206010825	JULY 1, 2007 THROUGH JUNE 30, 2008

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	
	GENERAL SERVICES													
5.00	Plant Operations and Maintenance	$ 199,515	$ 199,515											
10.00	Housekeeping	13,735	5,244	$ 18,979										
60.00	Laundry and Linen	22,073	5,809	568	$ 28,450									
65.00	Dietary	199,209	22,269	2,176	0	$ 223,653								
155.00	Social Services	0	871	85	0	0	$ 957							
160.00	Activities	5,717	9,779	955	0	0	0	$ 16,451						
165.00	Administration	N/A	15,249	1,490	0	0	0	0		$ 16,739	$ 16,739			
165.00	Medical Records	2,976	0	0	0	0	0	0		2,976		$ 2,976		
170.00	Inservice Education - Nursing	542	0	0	0	0	0	0	$ 542					
	ANCILLARY SERVICES													
75.00	Patient Supplies	0	1,307	128	0	0	0	0	0	1,435	53	9	$ 1,497	
77.00	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
80.00	Physical Therapy	0	3,841	375	0	0	0	0	0	4,216	1,040	185	5,441	
81.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
82.00	Occupational Therapy	0	3,582	350	0	0	0	0	0	3,932	792	141	4,866	
83.00	Speech Pathology	0	178	17	0	0	0	0	0	195	104	19	318	
85.00	Pharmacy	0	0	0	0	0	0	0	0	0	368	65	433	
90.00	Laboratory	0	0	0	0	0	0	0	0	0	66	12	78	
95.00	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services	0	0	0	0	0	0	0	0	0	167	30	196	
100.06	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105.00	Skilled Nursing Care	111,096	130,353	12,735	28,450	223,653	957	16,451	542	524,237	14,094	2,506	540,837	*
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0	*
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0	*
125.00	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140.00	Beauty and Barber		1,033	101	0	0	0	0	0	1,134	54	10	1,197	
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 554,863	$ 199,515	$ 18,979	$ 28,450	$ 223,653	$ 957	$ 16,451	$ 542	$ 535,148	$ 16,739	$ 2,976	$ 554,863	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name: HACIENDA CARE CENTER - LIVERMORE

Fiscal Period: JULY 1, 2007 THROUGH JUNE 30, 2008

Provider Number: ZZR05212J

Provider NPI: 1427072040

OSHPD Facility Number: 206010825

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)	$ 507,507	94%							
	Property Tax (line 40)	30,699	6%	$ 538,206						
5.00	Plant Operations and Maintenance			25,147	$ 25,147					
10.00	Housekeeping			13,486	661	$ 14,147				
60.00	Laundry and Linen			14,939	732	423	$ 16,094			
65.00	Dietary			57,265	2,807	1,622	0	$ 61,693		
155.00	Social Services			2,241	110	63	0	0	$ 2,414	
160.00	Activities			25,147	1,233	712	0	0	0	$ 27,091
165.00	Administration			39,214	1,922	1,110	0	0	0	0
165.00	Medical Records			0	0	0	0	0	0	0
170.00	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
75.00	Patient Supplies			3,361	165	95	0	0	0	0
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0
80.00	Physical Therapy			9,876	484	280	0	0	0	0
81.00	Respiratory Therapy			0	0	0	0	0	0	0
82.00	Occupational Therapy			9,212	452	261	0	0	0	0
83.00	Speech Pathology			456	22	13	0	0	0	0
85.00	Pharmacy			0	0	0	0	0	0	0
90.00	Laboratory			0	0	0	0	0	0	0
95.00	Home Health Services			0	0	0	0	0	0	0
100.00	Other Ancillary Services			0	0	0	0	0	0	0
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105.00	Skilled Nursing Care			335,206	16,430	9,493	16,094	61,693	2,414	27,091
110.00	Intermediate Care			0	0	0	0	0	0	0
115.00	Mentally Disordered			0	0	0	0	0	0	0
120.00	Developmentally Disabled			0	0	0	0	0	0	0
125.00	Subacute Care			0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0
135.00	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
136.00	Residential Care			0	0	0	0	0	0	0
140.00	Beauty and Barber			2,656	130	75	0	0	0	0
145.00	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 538,206	100%	$ 538,206	$ 25,147	$ 14,147	$ 16,094	$ 61,693	$ 2,414	$ 27,091

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name: HACIENDA CARE CENTER - LIVERMORE

Fiscal Period: JULY 1, 2007 THROUGH JUNE 30, 2008

Provider Number: ZZR05212J

Provider NPI: 1427072040

OSHPD Facility Number: 206010825

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	Capital Related 94% Of Total	Property Tax 6% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 507,507	94%								
	Property Tax (line 40)	30,699	6%								
5.00	Plant Operations and Maintenance										
10.00	Housekeeping										
60.00	Laundry and Linen										
65.00	Dietary										
155.00	Social Services										
160.00	Activities										
165.00	Administration				$ 42,246	$ 42,246					
165.00	Medical Records				0		$ -				
170.00	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
75.00	Patient Supplies			0	3,621	134	0	$ 3,755	$ 3,541	$ 214	
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0	
80.00	Physical Therapy			0	10,640	2,626	0	13,266	12,509	757	
81.00	Respiratory Therapy			0	0	0	0	0	0	0	
82.00	Occupational Therapy			0	9,925	2,000	0	11,925	11,244	680	
83.00	Speech Pathology			0	492	263	0	755	712	43	
85.00	Pharmacy			0	0	929	0	929	876	53	
90.00	Laboratory			0	0	168	0	168	158	10	
95.00	Home Health Services			0	0	0	0	0	0	0	
100.00	Other Ancillary Services			0	0	420	0	420	396	24	
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105.00	Skilled Nursing Care			0	468,421	35,571	0	503,992	475,245	28,747	*
110.00	Intermediate Care			0	0	0	0	0	0	0	*
115.00	Mentally Disordered			0	0	0	0	0	0	0	*
120.00	Developmentally Disabled			0	0	0	0	0	0	0	*
125.00	Subacute Care			0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135.00	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
136.00	Residential Care			0	0	0	0	0	0	0	
140.00	Beauty and Barber			0	2,861	135	0	2,997	2,826	171	
145.00	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 538,206	100%	$ -	$ 495,960	$ 42,246	$ -	$ 538,206	$ 507,507	$ 30,699	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
HACIENDA CARE CENTER - LIVERMORE	ZZR05212J	1427072040	206010825	JULY 1, 2007 THROUGH JUNE 30, 2008

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. 78% of Total	Facility License Fees 2% of Total	Liability Insurance 1% of Total	Caregiver Training 0% of Total	Quality Assur. Fees 19% of Total	
	GENERAL SERVICES														
45.00	Property Insurance	$ 7,279													
55.00	Interest-Other	0													
165.00	Administration (Salaries & Wages, Fringe Benefits,														
	and Other - Nonlabor - excludes lines 165.03 - 165.10)	898,979													
	Total Costs Allocable as Administration	906,258	78%												
165.07	Facility License Fees	17,507	2%												
165.08	Liability Insurance	14,425	1%												
165.09	Caregiver Training	0	0%												
165.10	Quality Assurance Fees	226,048	19%												
	Total	1,164,238	100%						$ 1,164,238						
	ANCILLARY SERVICES														
75.00	Patient Supplies			$ 9,540	$ 1,814	$ 1,435	$ 3,621	$ 16,410	3,684	$ 2,867	$ 55	$ 46	$ -	$ 715	
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	
80.00	Physical Therapy			302,190	5,329	4,216	10,640	322,375	72,368	56,332	1,088	897	0	14,051	
81.00	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	
82.00	Occupational Therapy			226,694	4,971	3,932	9,925	245,522	55,116	42,903	829	683	0	10,701	
83.00	Speech Pathology			31,348	246	195	492	32,281	7,247	5,641	109	90	0	1,407	
85.00	Pharmacy			114,032	0	0	0	114,032	25,598	19,926	385	317	0	4,970	
90.00	Laboratory			20,589	0	0	0	20,589	4,622	3,598	70	57	0	897	
95.00	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services			51,618	0	0	0	51,618	11,587	9,020	174	144	0	2,250	
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES														
105.00	Skilled Nursing Care			2,777,090	597,089	524,237	468,421	4,366,837	980,283	763,065	14,741	12,146	0	190,331	*
110.00	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0	*
115.00	Mentally Disordered			0	0	0	0	0	0	0	0	0	0	0	*
120.00	Developmentally Disabled			0	0	0	0	0	0	0	0	0	0	0	*
125.00	Subacute Care			0	0	0	0	0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
135.00	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE														
136.00	Residential Care			0	0	0	0	0	0	0	0	0	0	0	
140.00	Beauty and Barber			11,206	1,433	1,134	2,861	16,634	3,734	2,907	56	46	0	725	
145.00	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 1,164,238		$ 3,544,307	$ 610,883	$ 535,148	$ 495,960	$ 5,186,297	$ 1,164,238						
	Total Administrative Costs							$ 1,164,238		$ 906,258	$ 17,507	$ 14,425	$ -	$ 226,048	
	Unit Cost Multiplier							0.22448346							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 78,258	$ 19,715	$ 42,246	$ 140,220							
	TOTAL FACILITY COSTS							$ 6,490,755							

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
HACIENDA CARE CENTER - LIVERMORE	ZZR05212J	1427072040	206010825	JULY 1, 2007 THROUGH JUNE 30, 2008

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	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)		
	GENERAL SERVICES										
5	Plant Operations and Maintenance	606									
10	Housekeeping	325	325								
60	Laundry and Linen	360	360	360							
65	Dietary	1,380	1,380	1,380							
155	Social Services	54	54	54							
160	Activities	606	606	606							
165	Administration	945	945	945							
165	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
75	Patient Supplies	81	81	81						16,410	16,410
77	Specialized Support Surfaces									0	0
80	Physical Therapy	238	238	238						322,375	322,375
81	Respiratory Therapy									0	0
82	Occupational Therapy	222	222	222						245,522	245,522
83	Speech Pathology	11	11	11						32,281	32,281
85	Pharmacy									114,032	114,032
90	Laboratory									20,589	20,589
95	Home Health Services									0	0
100	Other Ancillary Services									51,618	51,618
100	Subacute Ancillary Services									0	0
100	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,078	8,078	8,078	54,498	81,747	2,748,974	2,748,974	2,748,974	4,366,837	4,366,837
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered						0	0	0	0	0
120	Developmentally Disabled						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatrics						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
136	Residential Care									0	0
140	Beauty and Barber	64	64	64						16,634	16,634
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	12,970	12,364	12,039	54,498	81,747	2,748,974	2,748,974	2,748,974	5,186,297	5,186,297
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 57,745	$ 81,467			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.021006019	0.02963542			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 58,675	$ 212,453	$ 51,057	$ 318,090	$ 1,209	$ 13,570	$ 32,274	$ 21,161	$ 57,097
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.74563248	17.64709117	0.93686705	3.89115146	0.00043988	0.00493638	0.01174038	0.00408020	0.01100920
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 199,515	$ 18,979	$ 28,450	$ 223,653	$ 957	$ 16,451	$ 542	$ 16,739	$ 2,976
	UNIT COST MULTIPLIER (INDIRECT OTHER)		16.13676804	1.57649719	0.52203339	2.73592066	0.00034795	0.00598450	0.00019716	0.00322755	0.00057382
	TOTAL CAPITAL COSTS - SCH. 5	$ 538,206	$ 25,147	$ 14,147	$ 16,094	$ 61,693	$ 2,414	$ 27,091	$ -	$ 42,246	$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	41.49622205	2.03386530	1.17512072	0.29531129	0.75468442	0.00087818	0.00985508	0.00000000	0.00814578	0.00000000

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: HACIENDA CARE CENTER - LIVERMORE

Fiscal Period: JULY 1, 2007 THROUGH JUNE 30, 2008

Provider Number: ZZR05212J

Provider NPI: 1427072040

OSHPD Facility Number: 206010825

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	REVISIONS (SCHEDULE 8A-1)	REVISIONS SUBTOTAL	REVISIONS (SCHEDULE 8A-2)	AS REVISED	
5.00		Plant Operations and Maintenance	6200	$ 0	$ 0	$ 0	$ 0	$ 0	
5.01	.01-.19	Salaries and Wages	6200	34,935	0	34,935	0	34,935	(Sch 3)
5.02	.20-.39	Fringe Benefits	6200	23,740	0	23,740	0	23,740	(Sch 3)
5.03	.79	Agency Staff	6200	0	0	0	0	0	(Sch 3)
5.04	.40-.99	Other - Nonlabor	6200	199,515	0	199,515	0	199,515	(Sch 4)
5.05		Plant Operations and Maintenance - Total	6200	$ 258,190	$ 0	$ 258,190	$ 0	$ 258,190	
10.00		Housekeeping	6300	$ 0	$ 0	$ 0	$ 0	$ 0	
10.01	.01-.19	Salaries and Wages	6300	135,060	0	135,060	0	135,060	(Sch 3)
10.02	.20-.39	Fringe Benefits	6300	75,851	0	75,851	0	75,851	(Sch 3)
10.03	.79	Agency Staff	6300	0	0	0	0	0	(Sch 3)
10.04	.40-.99	Other - Nonlabor	6300	13,735	0	13,735	0	13,735	(Sch 4)
10.05		Housekeeping - Total	6300	$ 224,646	$ 0	$ 224,646	$ 0	$ 224,646	
15.00		Depreciation: Bldgs and Improvements	7110 - 7120	$ 45,424		$ 45,424	$ 0	$ 45,424	(Sch 5)
20.00		Depreciation: Leasehold Improvements	7130	41,046		41,046	0	41,046	(Sch 5)
25.00		Depreciation: Equipment	7140	5,849		5,849	0	5,849	(Sch 5)
30.00		Depreciation and Amortization - Other	7150 - 7160	0		0	0	0	(Sch 5)
35.00		Leases and Rentals	7200	415,188		415,188	0	415,188	(Sch 5)
40.00		Property Taxes	7300	30,699		30,699	0	30,699	(Sch 5)
45.00		Property Insurance	7400	7,279		7,279	0	7,279	(Sch 6)
50.00		Interest-Property, Plant, and Equipment	7500	0		0	0	0	(Sch 5)
55.00		Interest-Other	7600	0		0	0	0	(Sch 6)
57.00		**Subtotal 005 - 055**		$ 1,028,321	$ 0	$ 1,028,321	$ 0	$ 1,028,321	
60.00		Laundry and Linen	6400	$ 0	$ 0	$ 0	$ 0	$ 0	
60.01	.01-.19	Salaries and Wages	6400	33,390	0	33,390	0	33,390	(Sch 3)
60.02	.20-.39	Fringe Benefits	6400	9,606	0	9,606	0	9,606	(Sch 3)
60.03	.79	Agency Staff	6400	0	0	0	0	0	(Sch 3)
60.04	.40-.99	Other - Nonlabor	6400	22,073	0	22,073	0	22,073	(Sch 4)
60.05		Laundry and Linen - Total	6400	$ 65,069	$ 0	$ 65,069	$ 0	$ 65,069	
65.00		Dietary	6500	$ 0	$ 0	$ 0	$ 0	$ 0	
65.01	.01-.19	Salaries and Wages	6500	196,927	0	196,927	0	196,927	(Sch 3)
65.02	.20-.39	Fringe Benefits	6500	90,261	0	90,261	0	90,261	(Sch 3)
65.03	.79	Agency Staff	6500	0	0	0	0	0	(Sch 3)
65.04	.40-.99	Other - Nonlabor	6500	199209	0	199,209	0	199,209	(Sch 4)
65.05		Dietary - Total	6500	$ 486,397	$ 0	$ 486,397	$ 0	$ 486,397	
70.00		Provision for Bad Debts	7700	$ 0		$ 0	$ 0	$ 0	
		Ancillary Services (Note 1)							
75.00		Patient Supplies	8100	$ 9,540	$ 0	$ 9,540	$ 0	$ 9,540	(Sch 2)
75.01	.01-.19	Salaries and Wages	8100	0	0	0	0	0	(Sch 2)
75.02	.20-.39	Fringe Benefits	8100	0	0	0	0	0	(Sch 2)
75.03	.79	Agency Staff	8100	0	0	0	0	0	(Sch 2)
75.04	.40-.99	Other - Nonlabor	8100	0	0	0	0	0	(Sch 4)
75.05		Patient Supplies - Total	8100	$ 9,540	$ 0	$ 9,540	$ 0	$ 9,540	
77.00		Specialized Support Surfaces	8150	0		$ 0	$ 0	$ 0	(Sch 4)
80.00		Physical Therapy	8200	$ 302,190	$ 0	$ 302,190	$ 0	$ 302,190	(Sch 2)
80.01	.01-.19	Salaries and Wages	8200	0	0	0	0	0	(Sch 2)
80.02	.20-.39	Fringe Benefits	8200	0	0	0	0	0	(Sch 2)
80.03	.79	Agency Staff	8200	0	0	0	0	0	(Sch 2)
80.04	.40-.99	Other - Nonlabor	8200	0	0	0	0	0	(Sch 4)
80.05		Physical Therapy - Total	8200	$ 302,190	$ 0	$ 302,190	$ 0	$ 302,190	
81.00		Respiratory Therapy	8220	$ 0	$ 0	$ 0	$ 0	$ 0	(Sch 2)
81.01	.01-.19	Salaries and Wages	8220	0	0	0	0	0	(Sch 2)
81.02	.20-.39	Fringe Benefits	8220	0	0	0	0	0	(Sch 2)
81.03	.79	Agency Staff	8220	0	0	0	0	0	(Sch 2)
81.04	.40-.99	Other - Nonlabor	8220	0	0	0	0	0	(Sch 4)
81.05		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	$ 0	$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: HACIENDA CARE CENTER - LIVERMORE

Fiscal Period: JULY 1, 2007 THROUGH JUNE 30, 2008

Provider Number: ZZR05212J

Provider NPI: 1427072040

OSHPD Facility Number: 206010825

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	REVISIONS (SCHEDULE 8A-1)	REVISIONS SUBTOTAL	REVISIONS (SCHEDULE 8A-2)	AS REVISED	
82.00		Occupational Therapy	8250	$ 226,694	$ 0	$ 226,694	$ 0	$ 226,694	(Sch 2)
82.01	.01-.19	Salaries and Wages	8250	0	0	0	0	0	(Sch 2)
82.02	.20-.39	Fringe Benefits	8250	0	0	0	0	0	(Sch 2)
82.03	.79	Agency Staff	8250	0	0	0	0	0	(Sch 2)
82.04	.40-.99	Other - Nonlabor	8250	0	0	0	0	0	(Sch 4)
82.05		Occupational Therapy - Total	8250	$ 226,694	$ 0	$ 226,694	$ 0	$ 226,694	
83.00		Speech Pathology	8280	$ 31,348	$ 0	$ 31,348	$ 0	$ 31,348	(Sch 2)
83.01	.01-.19	Salaries and Wages	8280	0	0	0	0	0	(Sch 2)
83.02	.20-.39	Fringe Benefits	8280	0	0	0	0	0	(Sch 2)
83.03	.79	Agency Staff	8280	0	0	0	0	0	(Sch 2)
83.04	.40-.99	Other - Nonlabor	8280	0	0	0	0	0	(Sch 4)
83.05		Speech Pathology - Total	8280	$ 31,348	$ 0	$ 31,348	$ 0	$ 31,348	
85.00		Pharmacy	8300	$ 114,032	$ 0	$ 114,032	$ 0	$ 114,032	(Sch 2)
85.01	.01-.19	Salaries and Wages	8300	0	0	0	0	0	(Sch 2)
85.02	.20-.39	Fringe Benefits	8300	0	0	0	0	0	(Sch 2)
85.03	.79	Agency Staff	8300	0	0	0	0	0	(Sch 2)
85.04	.40-.99	Other - Nonlabor	8300	0	0	0	0	0	(Sch 4)
85.05		Pharmacy - Total	8300	$ 114,032	$ 0	$ 114,032	$ 0	$ 114,032	
90.00		Laboratory	8400	$ 20,589	$ 0	$ 20,589	$ 0	$ 20,589	(Sch 2)
90.01	.01-.19	Salaries and Wages	8400	0	0	0	0	0	(Sch 2)
90.02	.20-.39	Fringe Benefits	8400	0	0	0	0	0	(Sch 2)
90.03	.79	Agency Staff	8400	0	0	0	0	0	(Sch 2)
90.04	.40-.99	Other - Nonlabor	8400	0	0	0	0	0	(Sch 4)
90.05		Laboratory - Total	8400	$ 20,589	$ 0	$ 20,589	$ 0	$ 20,589	
95.00		Home Health Services	8800	$ 0	$ 0	$ 0	$ 0	$ 0	(Sch 2)
95.01	.01-.19	Salaries and Wages	8800	0	0	0	0	0	(Sch 2)
95.02	.20-.39	Fringe Benefits	8800	0	0	0	0	0	(Sch 2)
95.03	.79	Agency Staff	8800	0	0	0	0	0	(Sch 2)
95.04	.40-.99	Other - Nonlabor	8800	0	0	0	0	0	(Sch 4)
95.05		Home Health Services - Total	8800	$ 0	$ 0	$ 0	$ 0	$ 0	
100.00		Other Ancillary Services	8900	$ 51,618	$ 0	$ 51,618	$ 0	$ 51,618	(Sch 2)
100.01	.01-.19	Salaries and Wages	8900	0	0	0	0	0	(Sch 2)
100.02	.20-.39	Fringe Benefits	8900	0	0	0	0	0	(Sch 2)
100.03	.79	Agency Staff	8900	0	0	0	0	0	(Sch 2)
100.04	.40-.99	Other - Nonlabor	8900	0	0	0	0	0	(Sch 4)
100.05		Other Ancillary Services - Total	8900	$ 51,618	$ 0	$ 51,618	$ 0	$ 51,618	
100.06		Subacute Ancillary Services		$ 0	$ 0	$ 0	$ 0	$ 0	(Sch 2)
100.07	.01-.19	Salaries and Wages		0	0	0	0	0	(Sch 2)
100.08	.20-.39	Fringe Benefits		0	0	0	0	0	(Sch 2)
100.09	.79	Agency Staff		0	0	0	0	0	(Sch 2)
100.10	.40-.99	Other - Nonlabor		0	0	0	0	0	(Sch 4)
100.11		Subacute Ancillary Services - Total		$ 0	$ 0	$ 0	$ 0	$ 0	
100.12		Subacute Pediatrics Ancillary Services		$ 0		$ 0	$ 0	$ 0	(Sch 2)
101.00		**Subtotal 075 - 100.12**		$ 756,011	$ 0	$ 756,011	$ 0	$ 756,011	
		Routine Services							
105.00		Skilled Nursing Care	6110	$ 0	$ 0	$ 0	$ 0	$ 0	
105.01	.01-.19	Salaries and Wages	6110	1,931,337	0	1,931,337	0	1,931,337	(Sch 2)
105.02	.20-.39	Fringe Benefits	6110	706,541	0	706,541	0	706,541	(Sch 2)
105.03	.49	Agency Staff	6110	0	0	0	0	0	(Sch 2)
105.04	.40-.99	Other - Nonlabor	6110	111,096	0	111,096	0	111,096	(Sch 4)
105.05		Skilled Nursing Care - Total	6110	$ 2,748,974	$ 0	$ 2,748,974	$ 0	$ 2,748,974	
110.00		Intermediate Care	6120	$ 0		$ 0	$ 0	$ 0	(Sch 2)
115.00		Mentally Disordered	6130	0		0	0	0	(Sch 2)
120.00		Developmentally Disabled	6140	0		0	0	0	(Sch 2)

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: HACIENDA CARE CENTER - LIVERMORE

Fiscal Period: JULY 1, 2007 THROUGH JUNE 30, 2008

Provider Number: ZZR05212J

Provider NPI: 1427072040

OSHPD Facility Number: 206010825

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	REVISIONS (SCHEDULE 8A-1)	REVISIONS SUBTOTAL	REVISIONS (SCHEDULE 8A-2)	AS REVISED	
125.00		Subacute Care	6150	$ 0	$ 0	$ 0	$ 0	$ 0	
125.01	.01-.19	Salaries and Wages	6150	0	0	0	0	0	(Sch 2)
125.02	.20-.39	Fringe Benefits	6150	0	0	0	0	0	(Sch 2)
125.03	.49	Agency Staff	6150	0	0	0	0	0	(Sch 2)
125.04	.40-.99	Other - Nonlabor	6150	0	0	0	0	0	(Sch 4)
125.05		Subacute Care - Total	6150	$ 0	$ 0	$ 0	$ 0	$ 0	
126.00		Subacute Care - Pediatrics	6160	$ 0		$ 0	$ 0	$ 0	(Sch 2)
130.00		Hospice Inpatient Care	6180	0		0	0	0	(Sch 2)
135.00		Other Routine Services	6190	0		0	0	0	(Sch 2)
		Other Nonreimbursable							
136.00		Residential Care	9100	$ 0		$ 0	$ 0	$ 0	(Sch 2)
140.00		Beauty and Barber	8900	11,206		11,206	0	11,206	(Sch 2)
145.00		Other Nonreimbursable	9100	14,605		14,605	(14,605)	0	(Sch 2)
146.00		**Subtotal 105 - 145**		$ 2,774,785	$ 0	$ 2,774,785	$ (14,605)	$ 2,760,180	
155.00		Social Services	6600	$ 0	$ 0	$ 0	$ 0	$ 0	
155.01	.01-.19	Salaries and Wages	6600	41,278	0	41,278	0	41,278	(Sch 2)
155.02	.20-.39	Fringe Benefits	6600	16,467	0	16,467	0	16,467	(Sch 2)
155.03	.79	Agency Staff	6600	0	0	0	0	0	(Sch 2)
155.04	.40-.99	Other - Nonlabor	6600	0	0	0	0	0	(Sch 4)
155.05		Social Services - Total	6600	$ 57,745	$ 0	$ 57,745	$ 0	$ 57,745	
160.00		Activities	6700	$ 0	$ 0	$ 0	$ 0	$ 0	
160.01	.01-.19	Salaries and Wages	6700	54,223	0	54,223	0	54,223	(Sch 2)
160.02	.20-.39	Fringe Benefits	6700	27,244	0	27,244	0	27,244	(Sch 2)
160.03	.79	Agency Staff	6700	0	0	0	0	0	(Sch 2)
160.04	.40-.99	Other - Nonlabor	6700	5,717	0	5,717	0	5,717	(Sch 4)
160.05		Activities - Total	6700	$ 87,184	$ 0	$ 87,184	$ 0	$ 87,184	
165.00		Administration	6900	$ 0	$ 0	$ 0	$ 0	$ 0	
165.01	.01-.19	Salaries and Wages	6900	328,689	0	328,689	0	328,689	(Sch 6)
165.02	.20-.39	Fringe Benefits	6900	117,148	0	117,148	0	117,148	(Sch 6)
165.03	.01-.19	Medical Records - Salaries and Wages	6900	44,117	0	44,117	0	44,117	(Sch 3)
165.04	.20-.39	Medical Records - Fringe Benefits	6900	12,980	0	12,980	0	12,980	(Sch 3)
165.05	.79	Medical Records - Agency Staff	6900	0	0	0	0	0	(Sch 3)
165.06	.40-.99	Medical Records - Other - Nonlabor	6900	2,976	0	2,976	0	2,976	(Sch 4)
165.07		Facility License Fees	6900	17,507	0	17,507	0	17,507	(Sch 6)
165.08		Liability Insurance	6900	14,634	0	14,634	(209)	14,425	(Sch 6)
165.09		Caregiver Training	6900	0	0	0	0	0	(Sch 6)
165.10		Quality Assurance Fees	6900	226,048	0	226,048	0	226,048	(Sch 6)
165.11	.40-.99	Other - Nonlabor	6900	452,111	0	452,111	1,031	453,142	(Sch 6)
165.12		Administration - Total	6900	$ 1,216,210	$ 0	$ 1,216,210	$ 822	$ 1,217,032	
170.00		Inservice Education - Nursing	6800	$ 0	$ 0	$ 0	$ 0	$ 0	
170.01	.01-.19	Salaries and Wages	6800	21,588	0	21,588	0	21,588	(Sch 3)
170.02	.20-.39	Fringe Benefits	6800	10,686	0	10,686	0	10,686	(Sch 3)
170.03	.79	Agency Staff	6800	0	0	0	0	0	(Sch 3)
170.04	.40-.99	Other - Nonlabor	6800	542	0	542	0	542	(Sch 4)
170.05		Inservice Education - Nursing - Total	6800	$ 32,816	$ 0	$ 32,816	$ 0	$ 32,816	
171.00		**Subtotal 155 - 170.05**		$ 1,393,955	$ 0	$ 1,393,955	$ 822	$ 1,394,777	
175.00		**Total**		**$ 6,504,538**	**$ 0**	**$ 6,504,538**	**$ (13,783)**	**$ 6,490,755**	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
HACIENDA CARE CENTER - LIVERMORE	ZZR05212J	1427072040	206010825	JULY 1, 2007 THROUGH JUNE 30, 2008

		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION 3	REVISION 4	REVISION 5	REVISION	REVISION	REVISION	REVISION
5.00	Plant Operations and Maintenance	0									
5.01	Plant Operations and Maintenance - Salaries and Wages	0									
5.02	Plant Operations and Maintenance - Fringe Benefits	0									
5.03	Plant Operations and Maintenance - Agency Staff	0									
5.04	Plant Operations and Maintenance - Other - Nonlabor	0									
10.00	Housekeeping	0									
10.01	Housekeeping - Salaries and Wages	0									
10.02	Housekeeping - Fringe Benefits	0									
10.03	Housekeeping - Agency Staff	0									
10.04	Housekeeping - Other - Nonlabor	0									
15.00	Depreciation: Bldgs and Improvements	0									
20.00	Depreciation: Leasehold Improvements	0									
25.00	Depreciation: Equipment	0									
30.00	Depreciation and Amortization - Other	0									
35.00	Leases and Rentals	0									
40.00	Property Taxes	0									
45.00	Property Insurance	0									
50.00	Interest-Property, Plant, and Equipment	0									
55.00	Interest-Other	0									
60.00	Laundry and Linen	0									
60.01	Laundry and Linen - Salaries and Wages	0									
60.02	Laundry and Linen - Fringe Benefits	0									
60.03	Laundry and Linen - Agency Staff	0									
60.04	Laundry and Linen - Other - Nonlabor	0									
65.00	Dietary	0									
65.01	Dietary - Salaries and Wages	0									
65.02	Dietary - Fringe Benefits	0									
65.03	Dietary - Agency Staff	0									
65.04	Dietary - Other - Nonlabor	0									
70.00	Provision for Bad Debts	0									
75.00	Patient Supplies	0									
75.01	Patient Supplies - Salaries and Wages	0									
75.02	Patient Supplies - Fringe Benefits	0									
75.03	Patient Supplies - Agency Staff	0									
75.04	Patient Supplies - Other - Nonlabor	0									
77.00	Specialized Support Surfaces	0									
80.00	Physical Therapy	0									
80.01	Physical Therapy - Salaries and Wages	0									
80.02	Physical Therapy - Fringe Benefits	0									
80.03	Physical Therapy - Agency Staff	0									
80.04	Physical Therapy - Other - Nonlabor	0									
81.00	Respiratory Therapy	0									
81.01	Respiratory Therapy - Salaries and Wages	0									
81.02	Respiratory Therapy - Fringe Benefits	0									
81.03	Respiratory Therapy - Agency Staff	0									
81.04	Respiratory Therapy - Other - Nonlabor	0									
82.00	Occupational Therapy	0									
82.01	Occupational Therapy - Salaries and Wages	0									
82.02	Occupational Therapy - Fringe Benefits	0									
82.03	Occupational Therapy - Agency Staff	0									
82.04	Occupational Therapy - Other - Nonlabor	0									
83.00	Speech Pathology	0									
83.01	Speech Pathology - Salaries and Wages	0									
83.02	Speech Pathology - Fringe Benefits	0									
83.03	Speech Pathology - Agency Staff	0									

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
HACIENDA CARE CENTER - LIVERMORE	ZZR05212J	1427072040	206010825	JULY 1, 2007 THROUGH JUNE 30, 2008

		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION 3	REVISION 4	REVISION 5	REVISION	REVISION	REVISION	REVISION
83.04	Speech Pathology - Other - Nonlabor	0									
85.00	Pharmacy	0									
85.01	Pharmacy - Salaries and Wages	0									
85.02	Pharmacy - Fringe Benefits	0									
85.03	Pharmacy - Agency Staff	0									
85.04	Pharmacy - Other - Nonlabor	0									
90.00	Laboratory	0									
90.01	Laboratory - Salaries and Wages	0									
90.02	Laboratory - Fringe Benefits	0									
90.03	Laboratory - Agency Staff	0									
90.04	Laboratory - Other - Nonlabor	0									
95.00	Home Health Services	0									
95.01	Home Health Services - Salaries and Wages	0									
95.02	Home Health Services - Fringe Benefits	0									
95.03	Home Health Services - Agency Staff	0									
95.04	Home Health Services - Other - Nonlabor	0									
100.00	Other Ancillary Services	0									
100.01	Other Ancillary Services - Salaries and Wages	0									
100.02	Other Ancillary Services - Fringe Benefits	0									
100.03	Other Ancillary Services - Agency Staff	0									
100.04	Other Ancillary Services - Other - Nonlabor	0									
100.06	Subacute Ancillary Services	0									
100.07	Subacute Ancillary Services - Salaries and Wages	0									
100.08	Subacute Ancillary Services - Fringe Benefits	0									
100.09	Subacute Ancillary Services - Agency Staff	0									
100.10	Subacute Ancillary Services - Other - Nonlabor	0									
100.12	Subacute Pediatrics Ancillary Services	0									
105.00	Skilled Nursing Care	0									
105.01	Skilled Nursing Care - Salaries and Wages	0									
105.02	Skilled Nursing Care - Fringe Benefits	0									
105.03	Skilled Nursing Care - Agency Staff	0									
105.04	Skilled Nursing Care - Other - Nonlabor	0									
110.00	Intermediate Care	0									
115.00	Mentally Disordered	0									
120.00	Developmentally Disabled	0									
125.00	Subacute Care	0									
125.01	Subacute Care - Salaries and Wages	0									
125.02	Subacute Care - Fringe Benefits	0									
125.03	Subacute Care - Agency Staff	0									
125.04	Subacute Care - Other - Nonlabor	0									
126.00	Subacute Care - Pediatrics	0									
130.00	Hospice Inpatient Care	0									
135.00	Other Routine Services	0									
136.00	Residential Care	0									
140.00	Beauty and Barber	0									
145.00	Other Nonreimbursable	(14,605)	(14,605)								
155.00	Social Services	0									
155.01	Social Services - Salaries and Wages	0									
155.02	Social Services - Fringe Benefits	0									
155.03	Social Services - Agency Staff	0									
155.04	Social Services - Other - Nonlabor	0									
160.00	Activities	0									
160.01	Activities - Salaries and Wages	0									
160.02	Activities - Fringe Benefits	0									
160.03	Activities - Agency Staff	0									

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
HACIENDA CARE CENTER - LIVERMORE	ZZR05212J	1427072040	206010825	JULY 1, 2007 THROUGH JUNE 30, 2008

		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION 3	REVISION 4	REVISION 5	REVISION	REVISION	REVISION	REVISION
160.04	Activities - Other - Nonlabor	0									
165.00	Administration	0									
165.01	Administration - Salaries and Wages	0									
165.02	Administration - Fringe Benefits	0									
165.03	Administration - Medical Records - Salaries and Wages	0									
165.04	Administration - Medical Records - Fringe Benefits	0									
165.05	Administration - Medical Records - Agency Staff	0									
165.06	Administration - Medical Records - Other - Nonlabor	0									
165.07	Administration - Facility License Fees	0									
165.08	Administration - Liability Insurance	(209)		1,100	422	(1,731)					
165.09	Administration - Caregiver Training	0									
165.10	Administration - Quality Assurance Fees	0									
165.11	Administration - Other - Nonlabor	1,031		(1,100)	(422)	1,731	822				
170.00	Inservice Education - Nursing	0									
170.01	Inservice Education - Nursing - Salaries and Wages	0									
170.02	Inservice Education - Nursing - Fringe Benefits	0									
170.03	Inservice Education - Nursing - Agency Staff	0									
170.04	Inservice Education - Nursing - Other - Nonlabor	0									
175.00	Total	($13,783)	(14,605)	0	0	0	822	0	0	0	0
		(To Sch 8)									

Provider Name	Fiscal Period	Provider Number	Revisions
HACIENDA CARE CENTER - LIVERMORE	JULY 1, 2007 THROUGH JUNE 30, 2008	ZZR05212J	5

Report References									
	Cost Report			Audit Report					
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Appeal Revisions		As Audited	Increase (Decrease)	As Revised
1	Not Reported			8A-2	145.00	Other Nonreimbursable		$14,605	($14,605)	$0
						APPEAL FINDING - ISSUE NO. 3				
2	10.1(4)	165	14	8A-2	165.08	Administration - Liability Insurance		$14,634	$1,100	$15,734 *
	10.1(4)	165	14	8A-2	165.11	Administration - Other - Nonlabor		452,111	(1,100)	451,011 *
3	10.1(4)	165	14	8A-2	165.08	Administration - Liability Insurance	*	$15,734	$422	$16,156 *
	10.1(4)	165	14	8A-2	165.11	Administration - Other - Nonlabor	*	451,011	(422)	450,589 *
4	10.1(4)	165	14	8A-2	165.08	Administration - Liability Insurance	*	$16,156	($1,731)	$14,425
	10.1(4)	165	14	8A-2	165.11	Administration - Other - Nonlabor	*	450,589	1,731	452,320 *
						APPEAL FINDING - ISSUES NO. 5 AND 6				
5	10.1(4)	165	14	8A-2	165.11	Administration - Other - Nonlabor	*	$452,320	$822	$453,142
						APPEAL FINDING - ISSUE NO. 16				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Revisions
HACIENDA CARE CENTER - LIVERMORE	JULY 1, 2007 THROUGH JUNE 30, 2008	ZZR05212J	5

Report References									
	Cost Report			Audit Report					
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Appeal Revisions	As Audited	Increase (Decrease)	As Revised

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Revisions
HACIENDA CARE CENTER - LIVERMORE	JULY 1, 2007 THROUGH JUNE 30, 2008	ZZR05212J	5

Report References									
	Cost Report			Audit Report					
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Appeal Revisions	As Audited	Increase (Decrease)	As Revised

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Revisions
HACIENDA CARE CENTER - LIVERMORE	JULY 1, 2007 THROUGH JUNE 30, 2008	ZZR05212J	5

Report References									
	Cost Report			Audit Report					
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Appeal Revisions	As Audited	Increase (Decrease)	As Revised

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Revisions
HACIENDA CARE CENTER - LIVERMORE	JULY 1, 2007 THROUGH JUNE 30, 2008	ZZR05212J	5

Report References									
	Cost Report			Audit Report					
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Appeal Revisions	As Audited	Increase (Decrease)	As Revised

*Balance carried forward from prior/to subsequent adjustments