APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

BAY CREST CARE CENTER, LLC
TORRANCE, CALIFORNIA
PROVIDER NUMBER: ZZT05559J
NATIONAL PROVIDER IDENTIFIER: 1063409472

FISCAL PERIOD ENDED
DECEMBER 31, 2009

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

Section Chief: Margaret A. Varho
Audit Supervisor: Felipe Avila
Auditor: Monique Nguyen

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

Date: November 18, 2011

Eddie Reardon
Director of Financial Operations and Reimbursement
Skilled Healthcare, LLC
27442 Portola Parkway, Suite 200
Foothill Ranch, CA 92610

In the Matter of:

PROVIDER: BAY CREST CARE CENTER, LLC
PROVIDER NO.: ZZT05559J
NATIONAL PROVIDER IDENTIFIER: 1063409472
FISCAL PERIOD ENDED: DECEMBER 31, 2009
CASE NO. NF12-1209-020D-DG

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated November 8, 2011, the following revisions have been made to the Medi-Cal audit report dated June 10, 2011.

SUMMARY OF REVISIONS

OVERPAYMENTS

Audited Amount Due State	$	2,655
Revision		(2,655)
Revised Amount Due State	$	0

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

(Original signed by Margaret Varho)

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

Enclosure

605 West Santa Ana Blvd., Building 28, Room 830, Santa Ana, CA 92701
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STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
BAY CREST CARE CENTER, LLC

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZT05559J

NPI:
1063409472

OSHPD Facility No.:
206190055

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)	$ 1,987,962	$ 1,987,962	$ 79.09
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 495,531	$ 495,531	$ 19.71
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ 381,361	$ 381,361	$ 15.17
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 465,820	$ 465,820	$ 18.53
5	Property Taxes (Sch. 5, Ln. 105)	$ 17,572	$ 17,572	$ 0.70
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ 16,100	$ 16,100	$ 0.64
7	Liability Insurance (Sch. 6, Ln. 105)	$ 185,865	$ 185,865	$ 7.39
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 174,449	$ 174,449	$ 6.94
10	Cost of Administration (Sch. 6, Ln. 105)	$ 775,720	$ 775,720	$ 30.86
11	Cost of Routine Service/Audited Total Costs	$ 4,500,379	$ 4,500,379	$ 179.03
12	Total Patient Days (Rev)	25,137	25,137	
13	Cost Per Patient Day (Cost Divided by Days)	$ 179.03	$ 179.03	
14	Overpayments (Rev 1)	$ (2,655)	$ 0	
15				
	INTERMEDIATE CARE			
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
17	Total Patient Days (Rev)		0	
18	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
19	Overpayments (Rev)	$	$ 0	
	MENTALLY DISORDERED CARE			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
21	Total Patient Days (Rev)		0	
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
23	Overpayments (Rev)	$	$ 0	
	DEVELOPMENTALLY DISABLED			
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
25	Total Patient Days (Rev)		0	
26	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
27	Overpayments (Rev)	$	$ 0	
	SUBACUTE CARE			
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00 *
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00 *
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00 *
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00 *
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00 *
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00 *
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00 *
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00 *
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00 *
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00 *
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00 *
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name: BAY CREST CARE CENTER, LLC

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05559J

NPI: 1063409472

OSHPD Facility No.: 206190055

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

* (From Adult Subacute Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name: BAY CREST CARE CENTER, LLC

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05559J

NPI: 1063409472

OSHPD Facility No.: 206190055

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 (Salaries, Fringe Benefits, & Agency Labor)	$ 44,789	$ 44,789			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	64,542		$ 64,542		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	151,704	0	0	151,704	*****
077	Specialized Support Surfaces	N/A	0	0	0	*****
080	Physical Therapy	493,344	0	0	493,344	*****
081	Respiratory Therapy	0	0	0	0	*****
082	Occupational Therapy	316,638	0	0	316,638	*****
083	Speech Pathology	52,460	0	0	52,460	*****
085	Pharmacy	186,374	0	0	186,374	*****
090	Laboratory	57,510	0	0	57,510	***
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	44,358	0	0	44,358	***
101	Subacute Ancillary Services	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services	0	0	0	0	****
	ROUTINE SERVICES					
105	Skilled Nursing Care	1,878,631	44,789	64,542	1,987,962	*
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 - Pediatrics	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	1,332	0	0	1,332	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 3,291,682	$ 44,789	$ 64,542	$ 3,291,682	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
BAY CREST CARE CENTER, LLC	ZZT05559J	1063409472	206190055	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 51,609	$ 51,609											
010	Housekeeping	90,215	178	$ 90,393										
060	Laundry and Linen	55,438	2,330	4,095	$ 61,862									
065	Dietary	203,991	7,403	13,010	0	$ 224,404								
155	Social Services	N/A	413	727	0	0	$ 1,140							
160	Activities	N/A	178	313	0	0	0	$ 490						
165	Administration	N/A	5,642	9,916	0	0	0	0		$ 15,558	$ 15,558			
166	Medical Records	36,063	1,285	2,258	0	0	0	0		39,606		$ 39,606		
170	Inservice Education - Nursing	83,536	405	711	0	0	0	0	$ 84,652					
	ANCILLARY SERVICES													
075	Patient Supplies		431	758	0	0	0	0	0	1,189	534	1,358	$ 3,081	*****
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	90	229	318	*****
080	Physical Therapy		756	1,328	0	0	0	0	0	2,084	1,700	4,328	8,112	*****
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	*****
082	Occupational Therapy		756	1,328	0	0	0	0	0	2,084	1,106	2,815	6,005	*****
083	Speech Pathology		756	1,328	0	0	0	0	0	2,084	218	554	2,856	*****
085	Pharmacy		222	391	0	0	0	0	0	613	639	1,626	2,878	*****
090	Laboratory		0	0	0	0	0	0	0	0	193	492	686	***
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	149	380	529	***
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES													
105	Skilled Nursing Care		30,571	53,729	61,862	224,404	1,140	490	84,652	456,848	10,910	27,773	495,531	*
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 - Pediatrics		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		285	500	0	0	0	0	0	785	20	51	855	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 520,852	$ 51,609	$ 90,393	$ 61,862	$ 224,404	$ 1,140	$ 490	$ 84,652	$ 465,688	$ 15,558	$ 39,606	$ 520,852	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

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

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
BAY CREST CARE CENTER, LLC	ZZT05559J	1063409472	206190055	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 134,935	$ 134,935											
010	Housekeeping	17,406	465	$ 17,871										
060	Laundry and Linen	14,477	6,091	810	$ 21,378									
065	Dietary	135,279	19,354	2,572	0	$ 157,206								
155	Social Services	0	1,081	144	0	0	$ 1,225							
160	Activities	3,614	465	62	0	0	0	$ 4,141						
165	Administration	N/A	14,751	1,960	0	0	0	0		$ 16,712	$ 16,712			
166	Medical Records	0	3,359	446	0	0	0	0		3,806		$ 3,806		
170	Inservice Education - Nursing	1,332	1,058	141	0	0	0	0	$ 2,530					
	ANCILLARY SERVICES													
075	Patient Supplies	0	1,128	150	0	0	0	0	0	1,277	573	131	$ 1,981	*****
077	Specialized Support Surfaces	26,706	0	0	0	0	0	0	0	26,706	96	22	26,824	*****
080	Physical Therapy	0	1,976	263	0	0	0	0	0	2,239	1,826	416	4,481	*****
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	*****
082	Occupational Therapy	0	1,976	263	0	0	0	0	0	2,239	1,188	271	3,697	*****
083	Speech Pathology	0	1,976	263	0	0	0	0	0	2,239	234	53	2,526	*****
085	Pharmacy	0	581	77	0	0	0	0	0	658	686	156	1,501	*****
090	Laboratory	0	0	0	0	0	0	0	0	0	208	47	255	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	160	36	197	***
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES													
105	Skilled Nursing Care	89,943	79,929	10,622	21,378	157,206	1,225	4,141	2,530	366,973	11,719	2,669	381,361	*
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 - Pediatrics		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		744	99	0	0	0	0	0	843	21	5	869	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 423,692	$ 134,935	$ 17,871	$ 21,378	$ 157,206	$ 1,225	$ 4,141	$ 2,530	$ 403,174	$ 16,712	$ 3,806	$ 423,692	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: BAY CREST CARE CENTER, LLC

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05559J

NPI: 1063409472

OSHPD Facility Number: 206190055

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)	$ 519,058	96%							
	Property Tax (line 40)	19,580	4%	$ 538,638						
005	Plant Operations and Maintenance			13,922	$ 13,922					
010	Housekeeping			1,808	48	$ 1,856				
060	Laundry and Linen			23,686	628	84	$ 24,399			
065	Dietary			75,263	1,997	267	0	$ 77,527		
155	Social Services			4,204	112	15	0	0	$ 4,330	
160	Activities			1,808	48	6	0	0	0	$ 1,863
165	Administration			57,363	1,522	204	0	0	0	0
166	Medical Records			13,064	347	46	0	0	0	0
170	Inservice Education - Nursing			4,113	109	15	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			4,385	116	16	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			7,684	204	27	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			7,684	204	27	0	0	0	0
083	Speech Pathology			7,684	204	27	0	0	0	0
085	Pharmacy			2,260	60	8	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 Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			310,815	8,247	1,103	24,399	77,527	4,330	1,863
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 - Pediatrics			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			2,893	77	10	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 538,638	100%	$ 538,638	$ 13,922	$ 1,856	$ 24,399	$ 77,527	$ 4,330	$ 1,863

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: BAY CREST CARE CENTER, LLC

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05559J

NPI: 1063409472

OSHPD Facility Number: 206190055

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 96% Of Total	Property Tax 4% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 519,058	96%								
	Property Tax (line 40)	19,580	4%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 59,088	$ 59,088					
166	Medical Records				13,457		$ 13,457				
170	Inservice Education - Nursing			$ 4,237							
	ANCILLARY SERVICES										
075	Patient Supplies			0	4,517	2,027	462	$ 7,005	$ 6,750	$ 255	*****
077	Specialized Support Surfaces			0	0	341	78	419	404	15	*****
080	Physical Therapy			0	7,916	6,457	1,470	15,843	15,267	576	*****
081	Respiratory Therapy			0	0	0	0	0	0	0	*****
082	Occupational Therapy			0	7,916	4,200	957	13,072	12,597	475	*****
083	Speech Pathology			0	7,916	826	188	8,930	8,606	325	*****
085	Pharmacy			0	2,328	2,426	553	5,307	5,114	193	*****
090	Laboratory			0	0	734	167	902	869	33	***
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	567	129	696	670	25	***
101	Subacute Ancillary Services			0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	****
	ROUTINE SERVICES										
105	Skilled Nursing Care			4,237	432,521	41,434	9,436	483,392	465,820	17,572	*
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 - Pediatrics			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	2,980	76	17	3,073	2,961	112	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 538,638	100%	$ 4,237	$ 466,093	$ 59,088	$ 13,457	$ 538,638	$ 519,058	$ 19,580	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
BAY CREST CARE CENTER, LLC	ZZT05559J	1063409472	206190055	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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. 67% of Total	DPH License Fees 1% of Total	Liability Insurance 16% of Total	Quality Assur. Fees 15% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 9,952													
055	Interest-Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	1,096,287													
	Total Costs Allocable as Administration	1,106,239	67%												
167	DPH Licensing Fees	22,960	1%												
168	Liability Insurance	265,058	16%												
169	Quality Assurance Fees	248,778	15%												
174	Caregiver Training	0	0%												
	Total	1,643,035	100%						$ 1,643,035						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 151,704	$ 1,189	$ 1,277	$ 4,517	$ 158,687	56,354	$ 37,942	$ 787	$ 9,091	$ 8,533	$ -	*****
077	Specialized Support Surfaces			0	0	26,706	0	26,706	9,484	6,385	133	1,530	1,436	0	*****
080	Physical Therapy			493,344	2,084	2,239	7,916	505,583	179,545	120,886	2,509	28,965	27,186	0	*****
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	*****
082	Occupational Therapy			316,638	2,084	2,239	7,916	328,877	116,792	78,635	1,632	18,841	17,684	0	*****
083	Speech Pathology			52,460	2,084	2,239	7,916	64,699	22,976	15,470	321	3,707	3,479	0	*****
085	Pharmacy			186,374	613	658	2,328	189,974	67,464	45,423	943	10,884	10,215	0	*****
090	Laboratory			57,510	0	0	0	57,510	20,423	13,751	285	3,295	3,092	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			44,358	0	0	0	44,358	15,753	10,606	220	2,541	2,385	0	***
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES														
105	Skilled Nursing Care			1,987,962	456,848	366,973	432,521	3,244,305	1,152,134	775,720	16,100	185,865	174,449	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 - Pediatrics			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			1,332	785	843	2,980	5,939	2,109	1,420	29	340	319	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 1,643,035		$ 3,291,682	$ 465,688	$ 403,174	$ 466,093	$ 4,626,638	$ 1,643,035						
	Total Administrative Costs							$ 1,643,035		$ 1,106,239	$ 22,960	$ 265,058	$ 248,778	$ -	
	Unit Cost Multiplier							0.35512508							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 55,164	$ 20,518	$ 59,088	$ 134,770							
	TOTAL FACILITY COSTS							$ 6,404,442							

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
BAY CREST CARE CENTER, LLC	ZZT05559J	1063409472	206190055	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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										
005	Plant Operations and Maintenance	308									
010	Housekeeping	40	40								
060	Laundry and Linen	524	524	524							
065	Dietary	1,665	1,665	1,665							
155	Social Services	93	93	93							
160	Activities	40	40	40							
165	Administration	1,269	1,269	1,269							
166	Medical Records	289	289	289							
170	Inservice Education - Nursing	91	91	91							
	ANCILLARY SERVICES										
075	Patient Supplies	97	97	97						158,687	158,687
077	Specialized Support Surfaces									26,706	26,706
080	Physical Therapy	170	170	170						505,583	505,583
081	Respiratory Therapy									0	0
082	Occupational Therapy	170	170	170						328,877	328,877
083	Speech Pathology	170	170	170						64,699	64,699
085	Pharmacy	50	50	50						189,974	189,974
090	Laboratory									57,510	57,510
095	Home Health Services									0	0
100	Other Ancillary Services									44,358	44,358
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,876	6,876	6,876	50,252	62,815	1,968,574	1,968,574	1,968,574	3,244,305	3,244,305
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 - Pediatrics						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	64	64	64						5,939	5,939
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	11,916	11,608	11,568	50,252	62,815	1,968,574	1,968,574	1,968,574	4,626,638	4,626,638
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 44,789	$ 64,542			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.022752002	0.032786169			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 51,609	$ 90,393	$ 61,862	$ 224,404	$ 1,140	$ 490	$ 84,652	$ 15,558	$ 39,606
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.44598553	7.81404214	1.23104065	3.57245795	0.00057919	0.00024912	0.04300151	0.00336270	0.00856046
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 134,935	$ 17,871	$ 21,378	$ 157,206	$ 1,225	$ 4,141	$ 2,530	$ 16,712	$ 3,806
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.62431082	1.54486276	0.42540888	2.50267729	0.00062214	0.00210344	0.00128540	0.00361206	0.00082260
	TOTAL CAPITAL COSTS - SCH. 5	$ 538,638	$ 13,922	$ 1,856	$ 24,399	$ 77,527	$ 4,330	$ 1,863	$ 4,237	$ 59,088	$ 13,457
	UNIT COST MULTIPLIER (CAPITAL COSTS)	45.20292044	1.19938831	0.16045058	0.48553064	1.23421148	0.00219973	0.00094612	0.00215243	0.01277129	0.00290851

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: BAY CREST CARE CENTER, LLC

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05559J

NPI: 1063409472

OSHPD Facility Number: 206190055

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISED ADJUSTMENTS 8A-2	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 42,348	$ 0	$ 42,348	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,261	0	9,261	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	134,935	0	134,935	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 186,544	$ 0	$ 186,544	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 74,026	$ 0	$ 74,026	(Sch 3)
010	.20-.39	Fringe Benefits	6300	16,189	0	16,189	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	17,406	0	17,406	(Sch 4)
010		Housekeeping - Total	6300	$ 107,621	$ 0	$ 107,621	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 3,720	0	$ 3,720	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	129,756	0	129,756	(Sch 5)
025		Depreciation: Equipment	7140	60,232	0	60,232	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	325,350	0	325,350	(Sch 5)
040		Property Taxes	7300	19,580	0	19,580	(Sch 5)
045		Property Insurance	7400	9,952	0	9,952	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest-Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		$ 842,755	$ 0	$ 842,755	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 45,490	$ 0	$ 45,490	(Sch 3)
060	.20-.39	Fringe Benefits	6400	9,948	0	9,948	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	14,477	0	14,477	(Sch 4)
060		Laundry and Linen - Total	6400	$ 69,915	$ 0	$ 69,915	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 167,386	$ 0	$ 167,386	(Sch 3)
065	.20-.39	Fringe Benefits	6500	36,605	0	36,605	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	135,279	0	135,279	(Sch 4)
065		Dietary - Total	6500	$ 339,270	$ 0	$ 339,270	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services (Note 1)					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	151,704	0	151,704	
075		Patient Supplies - Total	8100	$ 151,704	$ 0	$ 151,704	(Sch 2)
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	26,706	0	26,706	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 26,706	$ 0	$ 26,706	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: BAY CREST CARE CENTER, LLC

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05559J

NPI: 1063409472

OSHPD Facility Number: 206190055

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISED ADJUSTMENTS 8A-2	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	493,344	0	493,344	
080		Physical Therapy - Total	8200	$ 493,344	$ 0	$ 493,344	(Sch 2)
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	(Sch 2)
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	0	0	0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	316,638	0	316,638	
082		Occupational Therapy - Total	8250	$ 316,638	$ 0	$ 316,638	(Sch 2)
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	52,460	0	52,460	
083		Speech Pathology - Total	8280	$ 52,460	$ 0	$ 52,460	(Sch 2)
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	186,374	0	186,374	
085		Pharmacy - Total	8300	$ 186,374	$ 0	$ 186,374	(Sch 2)
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	57,510	0	57,510	
090		Laboratory - Total	8400	$ 57,510	$ 0	$ 57,510	(Sch 2)
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	(Sch 2)
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	44,358	0	44,358	
100		Other Ancillary Services - Total	8900	$ 44,358	$ 0	$ 44,358	(Sch 2)

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
BAY CREST CARE CENTER, LLC

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZT05559J

NPI:
1063409472

OSHPD Facility Number:
206190055

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISED ADJUSTMENTS 8A-2	AS REVISED	
101		Subacute Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
101		Subacute Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102		Subacute Pediatrics Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
104		Subtotal 075 - 102		$ 1,329,094	$ 0	$ 1,329,094	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,541,520	$ 0	$ 1,541,520	(Sch 2)
105	.20-.39	Fringe Benefits	6110	337,111	0	337,111	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	89,943	0	89,943	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 1,968,574	$ 0	$ 1,968,574	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$ 0	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care- Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$ 0	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care- Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatrics					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	
126		Subacute Care - Pediatrics - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: BAY CREST CARE CENTER, LLC

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05559J

NPI: 1063409472

OSHPD Facility Number: 206190055

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISED ADJUSTMENTS 8A-2	AS REVISED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$ 0	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$ 0	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	0	0	0	
140	.40-.99	Other - Nonlabor	8900	1,332	0	1,332	
140		Beauty and Barber - Total	8900	$ 1,332	$ 0	$ 1,332	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
146		**Subtotal 105 - 145**		$ 1,969,906	$ 0	$ 1,969,906	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 36,752	$ 0	$ 36,752	(Sch 2)
155	.20-.39	Fringe Benefits	6600	8,037	0	8,037	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0	(Sch 4)
155		Social Services - Total	6600	$ 44,789	$ 0	$ 44,789	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: BAY CREST CARE CENTER, LLC

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05559J

NPI: 1063409472

OSHPD Facility Number: 206190055

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISED ADJUSTMENTS 8A-2	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 52,960	$ 0	$ 52,960	(Sch 2)
160	.20-.39	Fringe Benefits	6700	11,582	0	11,582	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,614	0	3,614	(Sch 4)
160		Activities - Total	6700	$ 68,156	$ 0	$ 68,156	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 284,182	$ 0	$ 284,182	(Sch 6)
165	.20-.39	Fringe Benefits	6900	62,146	0	62,146	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	749,959	0	749,959	(Sch 6)
165		Administration - Total	6900	$ 1,096,287	$ 0	$ 1,096,287	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 29,592	$ 0	$ 29,592	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	6,471	0	6,471	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	$ 36,063	$ 0	$ 36,063	
167		DPH Licensing Fees	6900	$ 22,960	$ 0	$ 22,960	(Sch 6)
168		Liability Insurance	6900	$ 265,058	$ 0	$ 265,058	(Sch 6)
169		Quality Assurance Fees	6900	$ 248,778	$ 0	$ 248,778	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 68,546	$ 0	$ 68,546	(Sch 3)
170	.20-.39	Fringe Benefits	6800	14,990	0	14,990	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,332	0	1,332	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 84,868	$ 0	$ 84,868	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 1,866,959	$ 0	$ 1,866,959	
200		**Total**		**$ 6,417,899**	**$ 0**	**$ 6,417,899**	

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: BAY CREST CARE CENTER, LLC

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05559J

NPI: 1063409472

OSHPD Facility Number: 206190055

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		$ 0	$	$ 0
005	2	Fringe Benefits		0		0
005	3	Agency Staff		0		0
005	4	Other - Nonlabor		0		0
005	5	Plant Operations and Maintenance - Total		$ 0	$ 0	$ 0
010		Housekeeping				
010	1	Salaries and Wages		$ 0	$	$ 0
010	2	Fringe Benefits		0		0
010	3	Agency Staff		0		0
010	4	Other - Nonlabor		0		0
010	5	Housekeeping - Total		$ 0	$ 0	$ 0
015	4	Depreciation: Buildings and Improvements		$ 0	$	$ 0
020	4	Depreciation: Leasehold Improvements		0		0
025	4	Depreciation: Equipment		0		0
030	4	Depreciation and Amortization - Other		0		0
035	4	Leases and Rentals		0		0
040	4	Property Taxes		0		0
045	4	Property Insurance		0		0
050	4	Interest-Property, Plant, and Equipment		0	0	0
055	4	Interest-Other		0	0	0
		Subtotal 005 - 055		0	0	0
060		Laundry and Linen				
060	1	Salaries and Wages		$ 0	$	$ 0
060	2	Fringe Benefits		0		0
060	3	Agency Staff		0		0
060	4	Other - Nonlabor		0		0
060	5	Laundry and Linen - Total		$ 0	$ 0	$ 0
065		Dietary				
065	1	Salaries and Wages		$ 0	$	$ 0
065	2	Fringe Benefits		0		0
065	3	Agency Staff		0		0
065	4	Other - Nonlabor		0		0
065	5	Dietary - Total		$ 0	$ 0	$ 0
070	4	Provision for Bad Debts		$	$	$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		$ 0	$	$ 0
075	2	Fringe Benefits		0		0
075	3	Agency Staff		0		0
075	4	Other - Nonlabor		0		0
075	5	Patient Supplies - Total		$ 0	$ 0	$ 0
077		Specialized Support Surfaces				
077	1	Salaries and Wages		$ 0	$	$ 0
077	2	Fringe Benefits		0		0
077	3	Agency Staff		0		0
077	4	Other - Nonlabor		0		0
077	5	Specialized Support Surfaces - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: BAY CREST CARE CENTER, LLC

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05559J

NPI: 1063409472

OSHPD Facility Number: 206190055

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		$ 0	$	$ 0
080	2	Fringe Benefits		0		0
080	3	Agency Staff		0		0
080	4	Other - Nonlabor		0		0
080	5	Physical Therapy - Total		$ 0	$ 0	$ 0
081		Respiratory Therapy				
081	1	Salaries and Wages		$	$	$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		$ 0	$ 0	$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		$ 0	$	$ 0
082	2	Fringe Benefits		0		0
082	3	Agency Staff		0		0
082	4	Other - Nonlabor		0		0
082	5	Occupational Therapy - Total		$ 0	$ 0	$ 0
083		Speech Pathology				
083	1	Salaries and Wages		$ 0	$	$ 0
083	2	Fringe Benefits		0		0
083	3	Agency Staff		0		0
083	4	Other - Nonlabor		0		0
083	5	Speech Pathology - Total		$ 0	$ 0	$ 0
085		Pharmacy				
085	1	Salaries and Wages		$ 0	$	$ 0
085	2	Fringe Benefits		0		0
085	3	Agency Staff		0		0
085	4	Other - Nonlabor		0		0
085	5	Pharmacy - Total		$ 0	$ 0	$ 0
090		Laboratory				
090	1	Salaries and Wages		$ 0	$	$ 0
090	2	Fringe Benefits		0		0
090	3	Agency Staff		0		0
090	4	Other - Nonlabor		0		0
090	5	Laboratory - Total		$ 0	$ 0	$ 0
095		Home Health Services				
095	1	Salaries and Wages		$	$	$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		$ 0	$ 0	$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		$ 0	$	$ 0
100	2	Fringe Benefits		0		0
100	3	Agency Staff		0		0
100	4	Other - Nonlabor		0		0
100	5	Other Ancillary Services - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: BAY CREST CARE CENTER, LLC

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05559J

NPI: 1063409472

OSHPD Facility Number: 206190055

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		$	$	$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		$ 0	$ 0	$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		$	$	$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		$ 0	$ 0	$ 0
104		**Subtotal 075 - 102**		$ 0	$ 0	$ 0
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		$ 0	$	$ 0
105	2	Fringe Benefits		0		0
105	3	Agency Staff		0		0
105	4	Other - Nonlabor		0		0
105	5	Skilled Nursing Care - Total		$ 0	$ 0	$ 0
110		Intermediate Care				
110	1	Salaries and Wages		$	$	$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		$ 0	$ 0	$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		$	$	$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		$ 0	$ 0	$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		$	$	$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		$ 0	$ 0	$ 0
125		Subacute Care				
125	1	Salaries and Wages		$	$	$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		$ 0	$ 0	$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		$	$	$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: BAY CREST CARE CENTER, LLC

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05559J

NPI: 1063409472

OSHPD Facility Number: 206190055

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		$	$	$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		$ 0	$ 0	$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		$	$	$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		$ 0	$ 0	$ 0
135		Other Routine Services				
135	1	Salaries and Wages		$	$	$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		$ 0	$ 0	$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		$	$	$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		$ 0	$ 0	$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		$ 0	$	$ 0
140	2	Fringe Benefits		0		0
140	3	Agency Staff		0		0
140	4	Other - Nonlabor		0		0
140	5	Beauty and Barber - Total		$ 0	$ 0	$ 0
145		Other Nonreimbursable				
145	1	Salaries and Wages		$	$	$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		$ 0	$ 0	$ 0
146		**Subtotal 105 - 145**		$ 0	$ 0	$ 0
155		Social Services				
155	1	Salaries and Wages		$ 0	$	$ 0
155	2	Fringe Benefits		0		0
155	3	Agency Staff		0		0
155	4	Other - Nonlabor		0		0
155	5	Social Services - Total		$ 0	$ 0	$ 0
160		Activities				
160	1	Salaries and Wages		$ 0	$	$ 0
160	2	Fringe Benefits		0		0
160	3	Agency Staff		0		0
160	4	Other - Nonlabor		0		0
160	5	Activities - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: BAY CREST CARE CENTER, LLC

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05559J

NPI: 1063409472

OSHPD Facility Number: 206190055

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		$ 0	$	$ 0
165	2	Fringe Benefits		0		0
165	3	Agency Staff		0		0
165	4	Other - Nonlabor		0		0
165	5	Administration - Total		$ 0	$ 0	$ 0
166		Medical Records				
166	1	Medical Records - Salaries and Wages		$ 0	$	$ 0
166	2	Medical Records - Fringe Benefits		0		0
166	3	Medical Records - Agency Staff		0		0
166	4	Medical Records - Other - Nonlabor		0		0
166	5	Medical Records - Total		$ 0	$ 0	$ 0
167	4	DPH Licensing Fees ***		$ 0	$	$ 0
168	4	Liability Insurance ***		$ 0	$	$ 0
169	4	Quality Assurance Fees ***		$ 0	$	$ 0
170		Inservice Education - Nursing				
170	1	Salaries and Wages		$ 0	$	$ 0
170	2	Fringe Benefits		0		0
170	3	Agency Staff		0		0
170	4	Other - Nonlabor		0		0
170	5	Inservice Education - Nursing - Total		$ 0	$ 0	$ 0
174		Caregiver Training ***				
174	1	Salaries and Wages		$	$	$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		$ 0	$ 0	$ 0
		Subtotal 155 - 174		$ 0	$ 0	$ 0
200		**Total**		**$ 0**	**$ $ -**	**$ 0**

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

* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
BAY CREST CARE CENTER, LLC	ZZT05559J	1063409472	206190055	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL REV (Pages 1 & 2)	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							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
BAY CREST CARE CENTER, LLC	ZZT05559J	1063409472	206190055	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL REV (Pages 1 & 2)	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 Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services - Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services - Agency Staff	0							
102	4	Subacute Pediatrics 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 - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - 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 - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
BAY CREST CARE CENTER, LLC	ZZT05559J	1063409472	206190055	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL REV (Pages 1 & 2)	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	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	DPH Licensing Fees	0							
168	4	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							

RECLASSIFICATIONS AND/OR ADJUSTMENTS TO REVISED COSTS

Provider Name:	**Provider Number:**	**NPI:**	**OSHPD Facility Number:**	**Fiscal Period:**
BAY CREST CARE CENTER, LLC	ZZT05559J	1063409472	206190055	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL REV (Pages 1 & 2)	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
200		Total	$0 (To Sch 8)	0	0	0	0	0	0	0

Provider Name	Fiscal Period	Provider Number	Revisions
BAY CREST CARE CENTER, LLC	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05559J	1

Report References										
	Cost Report			Revised Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Revision	As Audited	Increase (Decrease)	As Revised
1	Not Reported			1	14	N/A	Overpayments APPEAL FINDING - ISSUE 1	$2,655	($2,655)	$0