

**REPORT
ON THE
RATE SETTING AUDIT**

**LOS BANOS NURSING AND
REHABILITATION CENTER
LOS BANOS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1477615797**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold
Audit Supervisor: Kathy Atkins
Auditor: Paul Vandrick**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 14, 2013

Kathy Gonzalez, Administrator
Los Banos Nursing and Rehabilitation Center
931 Idaho Avenue
Los Banos, CA 93635

LOS BANOS NURSING AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1477615797
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rate Development Division.

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

Kathy Gonzalez
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If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Fresno at (559) 446-2458.

Original Signed By

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

LOS BANOS NURSING AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1477615797

OSHPD Facility No.:

206241879

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,431,112	\$ 75.92
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 348,047	\$ 18.46
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 338,076	\$ 17.94
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 119,705	\$ 6.35
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 14,957	\$ 0.79
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,610	\$ 0.62
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 26,511	\$ 1.41
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 207,936	\$ 11.03
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 219,784	\$ 11.66
11	Cost of Routine Service/Audited Total Costs	\$ 2,728,717.00	\$ 2,717,739	\$ 144.18
12	Total Patient Days (Adj)	18,850	18,850	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 144.76	\$ 144.18	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 10)	13,911	0	
16	Medi-Cal Managed Care Days (Adj 11)		5,557	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
LOS BANOS NURSING AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1477615797

OSHPD Facility No.:
206241879

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
LOS BANOS NURSING AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1477615797

OSHPD Facility No.:
206241879

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 36,296	\$ 36,296		
160	Activities	34,647		\$ 34,647	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,360,169	36,296	34,647	1,431,112
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,431,112	\$ 36,296	\$ 34,647	\$ 1,431,112

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
LOS BANOS NURSING AND REHABILITATION CENTER

Provider NPI:
1477615797

OSHPD Facility Number:
206241879

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 38,190	\$ 38,190										
010	Housekeeping	73,485	-	\$ 73,485									
060	Laundry and Linen	28,375	1,345	2,588	\$ 32,308								
065	Dietary	177,280	2,650	5,100	0	\$ 185,030							
155	Social Services	N/A	719	1,383	0	0	\$ 2,102						
160	Activities	N/A	2,064	3,971	0	0	0	\$ 6,035					
165	Administration	N/A	4,423	8,511	0	0	0	0		\$ 12,934	\$ 12,934		
166	Medical Records	46,727	260	501	0	0	0	0		47,488		\$ 47,488	
170	Inservice Education - Nursing	3,497	0	0	0	0	0	0	\$ 3,497				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	5	19	\$ 24
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		930	1,790	0	0	0	0	0	2,721	822	3,017	6,560
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		507	976	0	0	0	0	0	1,483	934	3,430	5,847
083	Speech Pathology		0	0	0	0	0	0	0	0	23	83	105
085	Pharmacy		926	1,782	0	0	0	0	0	2,708	548	2,012	5,267
090	Laboratory		0	0	0	0	0	0	0	0	2	7	9
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		366	704	0	0	0	0	0	1,070	120	442	1,632
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		23,999	46,178	32,308	185,030	2,102	6,035	3,497	299,150	10,467	38,430	348,047 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	13	49	62
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 367,554	\$ 38,190	\$ 73,485	\$ 32,308	\$ 185,030	\$ 2,102	\$ 6,035	\$ 3,497	\$ 307,132	\$ 12,934	\$ 47,488	\$ 367,554

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
LOS BANOS NURSING AND REHABILITATION CENTER

Provider NPI:
1477615797

OSHPD Facility Number:
206241879

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 87,961	\$ 87,961										
010	Housekeeping	13,713	0	\$ 13,713									
060	Laundry and Linen	6,806	3,098	483	\$ 10,387								
065	Dietary	135,316	6,104	952	0	\$ 142,372							
155	Social Services	0	1,656	258	0	0	\$ 1,914						
160	Activities	6,509	4,754	741	0	0	0	\$ 12,004					
165	Administration	N/A	10,188	1,588	0	0	0	0		\$ 11,776	\$ 11,776		
166	Medical Records	8,973	599	93	0	0	0	0		9,666		\$ 9,666	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	1,069	0	0	0	0	0	0	0	1,069	5	4	\$ 1,078
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	161,626	2,143	334	0	0	0	0	0	164,103	748	614	165,466
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	188,926	1,168	182	0	0	0	0	0	190,276	850	698	191,825
083	Speech Pathology	4,680	0	0	0	0	0	0	0	4,680	21	17	4,717
085	Pharmacy	104,849	2,133	333	0	0	0	0	0	107,315	499	409	108,223
090	Laboratory	406	0	0	0	0	0	0	0	406	2	1	409
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	21,475	843	131	0	0	0	0	0	22,449	110	90	22,649
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	90,155	55,275	8,617	10,387	142,372	1,914	12,004	0	320,724	9,530	7,822	338,076 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	2,760	0	0	0	0	0	0	0	2,760	12	10	2,782
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 835,224	\$ 87,961	\$ 13,713	\$ 10,387	\$ 142,372	\$ 1,914	\$ 12,004	\$ -	\$ 813,782	\$ 11,776	\$ 9,666	\$ 835,224

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LOS BANOS NURSING AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1477615797

OSHPD Facility Number:
206241879

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 132,252	89%							
	Property Tax (line 40)	16,525	11%	\$ 148,777						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			5,240	0	0	\$ 5,240			
065	Dietary			10,325	0	0	0	\$ 10,325		
155	Social Services			2,800	0	0	0	0	\$ 2,800	
160	Activities			8,040	0	0	0	0	0	\$ 8,040
165	Administration			17,231	0	0	0	0	0	0
166	Medical Records			1,014	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,625	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,976	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			3,608	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			1,426	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			93,492	0	0	5,240	10,325	2,800	8,040
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 148,777	100%	\$ 148,777	\$ -	\$ -	\$ 5,240	\$ 10,325	\$ 2,800	\$ 8,040

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LOS BANOS NURSING AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1477615797

OSHPD Facility Number:
206241879

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 89% Of Total	Property Tax 11% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 132,252	89%							
	Property Tax (line 40)	16,525	11%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 17,231	\$ 17,231				
166	Medical Records				1,014		\$ 1,014			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	7	0	\$ 7	\$ 6	\$ 1
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	3,625	1,095	64	4,784	4,253	531
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,976	1,244	73	3,293	2,928	366
083	Speech Pathology			0	0	30	2	32	28	4
085	Pharmacy			0	3,608	730	43	4,381	3,894	487
090	Laboratory			0	0	3	0	3	2	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	1,426	160	9	1,596	1,418	177
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	119,898	13,945	820	134,663	119,705	14,957
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	18	1	19	17	2
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 148,777	100%	\$ -	\$ 130,532	\$ 17,231	\$ 1,014	\$ 148,777	\$ 132,252	\$ 16,525

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
LOS BANOS NURSING AND REHABILITATION CENTER

Provider NPI:
1477615797

OSHPD Facility Number:
206241879

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 47% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 45% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 6,948												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	264,639												
	Total Costs Allocable as Administration	271,587	47%											
167	CDPH Licensing Fees	14,347	2%											
168	Professional Liability Insurance	32,760	6%											
169	Quality Assurance Fees	256,946	45%											
174	Caregiver Training	0	0%											
	Total	575,640	100%						\$ 575,640					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ -	\$ 1,069	\$ -	\$ 1,069	229	\$ 108	\$ 6	\$ 13	\$ 102	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	2,721	164,103	3,625	170,449	36,576	17,257	912	2,082	16,326	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,483	190,276	1,976	193,735	41,573	19,614	1,036	2,366	18,557	0
083	Speech Pathology			0	0	4,680	0	4,680	1,004	474	25	57	448	0
085	Pharmacy			0	2,708	107,315	3,608	113,630	24,384	11,504	608	1,388	10,884	0
090	Laboratory			0	0	406	0	406	87	41	2	5	39	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	1,070	22,449	1,426	24,946	5,353	2,526	133	305	2,389	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			1,431,112	299,150	320,724	119,898	2,170,883	465,842	219,784	11,610	26,511	207,936	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	2,760	0	2,760	592	279	15	34	264	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 575,640		\$ 1,431,112	\$ 307,132	\$ 813,782	\$ 130,532	\$ 2,682,558	\$ 575,640					
	Total Administrative Costs							\$ 575,640		\$ 271,587	\$ 14,347	\$ 32,760	\$ 256,946	\$ -
	Unit Cost Multiplier							0.21458619						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 60,422	\$ 21,442	\$ 18,245	\$ 100,109							
	TOTAL FACILITY COSTS							\$ 3,358,307						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
LOS BANOS NURSING AND REHABILITATION CENTER

Provider NPI:
1477615797

OSHPD Facility Number:
206241879

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 7)	Plant Ops (SQ FT) 5 (Adj 7)	Hskpng (SQ FT) 10 (Adj 7)	Laundry (LBS) 60 (Adj 8)	Dietary (MEALS) 65 (Adj 9)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	0									
010	Housekeeping	0	0								
060	Laundry and Linen	305	305	305							
065	Dietary	601	601	601							
155	Social Services	163	163	163							
160	Activities	468	468	468							
165	Administration	1,003	1,003	1,003							
166	Medical Records	59	59	59							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									1,069	1,069
077	Specialized Support Surfaces									0	0
080	Physical Therapy	211	211	211						170,449	170,449
081	Respiratory Therapy									0	0
082	Occupational Therapy	115	115	115						193,735	193,735
083	Speech Pathology									4,680	4,680
085	Pharmacy	210	210	210						113,630	113,630
090	Laboratory									406	406
095	Home Health Services									0	0
100	Other Ancillary Services	83	83	83						24,946	24,946
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,442	5,442	5,442	185,830	55,749	1,450,324	1,450,324	1,450,324	2,170,883	2,170,883
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber									2,760	2,760
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	8,660	8,660	8,660	185,830	55,749	1,450,324	1,450,324	1,450,324	2,682,558	2,682,558
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 36,296 0.025026132	\$ 34,647 0.023889145			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 38,190 4.40993072	\$ 73,485 8.48556582	\$ 32,308 0.17385851	\$ 185,030 3.31898677	\$ 2,102 0.00144931	\$ 6,035 0.00416120	\$ 3,497 0.00241119	\$ 12,934 0.00482159	\$ 47,488 0.01770244
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 87,961 10.15715935	\$ 13,713 1.58348730	\$ 10,387 0.05589462	\$ 142,372 2.55380596	\$ 1,914 0.00131952	\$ 12,004 0.00827651	\$ - 0.00000000	\$ 11,776 0.00438979	\$ 9,666 0.00360316
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 148,777 17.17979215	\$ - 0.00000000	\$ - 0.00000000	\$ 5,240 0.02819694	\$ 10,325 0.18520610	\$ 2,800 0.00193081	\$ 8,040 0.00554369	\$ - 0.00000000	\$ 17,231 0.00642347	\$ 1,014 0.00037785

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LOS BANOS NURSING AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1477615797

OSHPD Facility Number:
206241879

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 28,017	\$ 0	\$ 28,017	(Sch 3)
005	.20-.39	Fringe Benefits	6200	10,173	0	10,173	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	87,961	0	87,961	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 126,151	\$ 0	\$ 126,151	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 53,990	\$ 0	\$ 53,990	(Sch 3)
010	.20-.39	Fringe Benefits	6300	19,495	0	19,495	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	13,713	0	13,713	(Sch 4)
010		Housekeeping - Total	6300	\$ 87,198	\$ 0	\$ 87,198	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	574	0	574	(Sch 5)
025		Depreciation: Equipment	7140	603	0	603	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	131,075	0	131,075	(Sch 5)
040		Property Taxes	7300	16,525	0	16,525	(Sch 5)
045		Property Insurance	7400	6,948	0	6,948	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 369,074	\$ 0	\$ 369,074	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 21,299	\$ 0	\$ 21,299	(Sch 3)
060	.20-.39	Fringe Benefits	6400	7,076	0	7,076	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	6,806	0	6,806	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 35,181	\$ 0	\$ 35,181	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 129,656	\$ 0	\$ 129,656	(Sch 3)
065	.20-.39	Fringe Benefits	6500	47,624	0	47,624	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	135,316	0	135,316	(Sch 4)
065		Dietary - Total	6500	\$ 312,596	\$ 0	\$ 312,596	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	1,069	0	1,069	(Sch 4)
075		Patient Supplies - Total	8100	\$ 1,069	\$ 0	\$ 1,069	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LOS BANOS NURSING AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1477615797

OSHPD Facility Number:
206241879

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	161,626	0	161,626	(Sch 4)
080		Physical Therapy - Total	8200	\$ 161,626	\$ 0	\$ 161,626	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	188,926	0	188,926	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 188,926	\$ 0	\$ 188,926	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	4,680	0	4,680	(Sch 4)
083		Speech Pathology - Total	8280	\$ 4,680	\$ 0	\$ 4,680	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	104,849	0	104,849	(Sch 4)
085		Pharmacy - Total	8300	\$ 104,849	\$ 0	\$ 104,849	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	406	0	406	(Sch 4)
090		Laboratory - Total	8400	\$ 406	\$ 0	\$ 406	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	18,659	2,816	21,475	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 18,659	\$ 2,816	\$ 21,475	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LOS BANOS NURSING AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1477615797

OSHPD Facility Number:
206241879

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 480,215	\$ 2,816	\$ 483,031	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,010,542	\$ 0	\$ 1,010,542	(Sch 2)
105	.20-.39	Fringe Benefits	6110	349,627	0	349,627	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	99,996	(9,841)	90,155	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,460,165	\$ (9,841)	\$ 1,450,324	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LOS BANOS NURSING AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1477615797

OSHPD Facility Number:
206241879

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	2,760	0	2,760 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,760	\$ 0	\$ 2,760
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,462,925	\$ (9,841)	\$ 1,453,084
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 25,521	\$ 0	\$ 25,521 (Sch 2)
155	.20-.39	Fringe Benefits	6600	10,775	0	10,775 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 36,296	\$ 0	\$ 36,296

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LOS BANOS NURSING AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1477615797

OSHPD Facility Number:
206241879

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 25,412	\$ 0	\$ 25,412	(Sch 2)
160	.20-.39	Fringe Benefits	6700	9,235	0	9,235	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,509	0	6,509	(Sch 4)
160		Activities - Total	6700	\$ 41,156	\$ 0	\$ 41,156	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 127,438	\$ 0	\$ 127,438	(Sch 6)
165	.20-.39	Fringe Benefits	6900	39,472	0	39,472	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	98,331	(602)	97,729	(Sch 6)
165		Administration - Total	6900	\$ 265,241	\$ (602)	\$ 264,639	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 34,358	\$ 0	\$ 34,358	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,369	0	12,369	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	8,973	0	8,973	(Sch 4)
166		Medical Records - Total	6900	\$ 55,700	\$ 0	\$ 55,700	
167		CDPH Licensing Fees	6900	\$ 14,347	\$ 0	\$ 14,347	(Sch 6)
168		Professional Liability Insurance	6900	\$ 35,445	\$ (2,685)	\$ 32,760	(Sch 6)
169		Quality Assurance Fees	6900	\$ 256,946	\$ 0	\$ 256,946	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 2,629	\$ 0	\$ 2,629	(Sch 3)
170	.20-.39	Fringe Benefits	6800	868	0	868	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 3,497	\$ 0	\$ 3,497	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 708,628	\$ (3,287)	\$ 705,341	
200		Total		\$ 3,368,619	\$ (10,312)	\$ 3,358,307	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 142,321	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI	Adjustments	
LOS BANOS NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1477615797	11	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>MEMORANDUM ADJUSTMENT</u>										
1	N/A			8	210	N/A	Group Health Insurance To include group health insurance in the audit for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$142,321	\$142,321

Provider Name							Fiscal Period		Provider NPI		Adjustments
LOS BANOS NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1477615797		11
Report References											
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
<u>RECLASSIFICATION OF REPORTED COSTS</u>											
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor		\$99,996	(\$2,816)	\$97,180 *
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor		18,659	2,816	21,475
							To reclassify oxygen and other medical gasses expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8 CCR, Title 22, Section 51511(c)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
LOS BANOS NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1477615797		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate the cost of petty cash withdrawals due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$97,180	(\$2,669)	\$94,511 *
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate the cost of diabetic test strips and lancets not included in the rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51511(c)	*	\$94,511	(\$4,356)	\$90,155
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate physician services not included in the rate and due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51511(c)		\$98,331	(\$602)	\$97,729
6	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To eliminate liability insurance expense belonging to a subsequent audit period. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1 and 2304		\$35,445	(\$2,685)	\$32,760

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
LOS BANOS NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1477615797		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
7	10.7	060	1-3	7	060	N/A	Laundry and Linen (Square Feet)	0	305	305	
	10.7	065	1-3	7	065	N/A	Dietary	0	601	601	
	10.7	080	1-3	7	080	N/A	Physical Therapy	0	211	211	
	10.7	082	1-3	7	082	N/A	Occupational Therapy	0	115	115	
	10.7	085	1-3	7	085	N/A	Pharmacy	0	210	210	
	10.7	100	1-3	7	100	N/A	Other Ancillary Services	0	83	83	
	10.7	105	1-3	7	105	N/A	Skilled Nursing Care	0	5,442	5,442	
	10.7	155	1-3	7	155	N/A	Social Services	0	163	163	
	10.7	160	1-3	7	160	N/A	Activities	0	468	468	
	10.7	165	1-3	7	165	N/A	Administration	0	1,003	1,003	
	10.7	166	1-3	7	166	N/A	Medical Records	0	59	59	
	10.7	175	1	7	175	N/A	Total Statistic - Capital	0	8,660	8,660	
	10.7	175	2	7	175	N/A	Total Statistic - Plant Operations	0	8,660	8,660	
	10.7	175	3	7	175	N/A	Total Statistic - Housekeeping	0	8,660	8,660	
							To establish the correct square footage in order to properly allocate indirect costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
8	10.7	105	4	7	105		Skilled Nursing Care (Laundry Pounds)	0	185,830	185,830	
	10.7	175	4	7	175	N/A	Total Statistics - Laundry	0	185,830	185,830	
							To reconcile the reported statistics to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
9	10.7	105	5	7	105		Skilled Nursing Care (Patient Meals)	0	55,749	55,749	
	10.7	175	5	7	175	N/A	Total Statistics - Dietary	0	55,749	55,749	
							To reconcile the reported statistics to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period			Provider NPI		Adjustments		
LOS BANOS NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1477615797		11		
Report References														
Cost Report			Audit Report				Explanation of Audit Adjustments					As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						As Reported	Increase (Decrease)	As Adjusted
ADJUSTMENTS TO REPORTED PATIENT DAYS														
10	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: 01/01/2011 through 12/31/2011 Payment Period: 01/01/2011 through 8/31/2012 Report Date: 09/13/2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51541	13,911	(13,911)	0				
11	N/A			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	5,557	5,557				