

**REPORT
ON THE
RATE SETTING AUDIT**

**LOS GATOS OAKS CONVALESCENT HOSPITAL
LOS GATOS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1609820281**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: David Mui
Auditor: Philip Chang**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 31, 2013

Phung Kim Nguyen, Administrator
Los Gatos Oaks Convalescent Hospital
16605 Lark Avenue
Los Gatos, CA 95032

LOS GATOS OAKS CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1609820281
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 Rates 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.

Phung Kim Nyuyen
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If you disagree with the decision of the Department, you may appeal by writing to:

John Melton, 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 - Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section - Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
LOS GATOS OAKS CONVALESCENT HOSPITAL

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

Provider NPI:
1609820281

OSHPD Facility No.:
206430810

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	\$ 769,663	\$ 79.43
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 170,476	\$ 17.59
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 145,717	\$ 15.04
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 8,373	\$ 0.86
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 22,586	\$ 2.33
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 6,566	\$ 0.68
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 15,298	\$ 1.58
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 131,032	\$ 13.52
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 133,632	\$ 13.79
11	Cost of Routine Service/Audited Total Costs	\$ 1,402,654	\$ 1,403,343	\$ 144.82
12	Total Patient Days (Adj)	9,690	9,690	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 144.75	\$ 144.82	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 5)	9,608	9,246	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
LOS GATOS OAKS CONVALESCENT HOSPITAL

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

Provider NPI:
1609820281

OSHPD Facility No.:
206430810

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 GATOS OAKS CONVALESCENT HOSPITAL

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

Provider NPI:
1609820281

OSHPD Facility No.:
206430810

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	\$ 3,200	\$ 3,200		
160	Activities	12,826		\$ 12,826	
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	876	0	0	876
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	766	0	0	766
083	Speech Pathology	1,165	0	0	1,165
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	753,637	3,200	12,826	769,663 *
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	\$ 772,470	\$ 3,200	\$ 12,826	\$ 772,470

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
LOS GATOS OAKS CONVALESCENT HOSPITAL

Provider NPI:
1609820281

OSHPD Facility Number:
206430810

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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ -	\$ -										
010	Housekeeping	40,392	-	\$ 40,392									
060	Laundry and Linen	31,820	0	3,274	\$ 35,094								
065	Dietary	84,888	0	8,101	0	\$ 92,989							
155	Social Services	N/A	0	337	0	0	\$ 337						
160	Activities	N/A	0	2,123	0	0	0	\$ 2,123					
165	Administration	N/A	0	1,263	0	0	0	0		\$ 1,263	\$ 1,263		
166	Medical Records	12,204	0	0	0	0	0	0		12,204		\$ 12,204	
170	Inservice Education - Nursing	2,131	0	0	0	0	0	0	\$ 2,131				
ANCILLARY SERVICES													
075	Patient Supplies		0	505	0	0	0	0	0	505	2	17	\$ 523
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	234	0	0	0	0	0	234	2	18	254
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	1	8	9
083	Speech Pathology		0	0	0	0	0	0	0	0	1	13	14
085	Pharmacy		0	84	0	0	0	0	0	84	0	3	87
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	56	0	0	0	0	0	56	0	2	58
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		0	24,415	35,094	92,989	337	2,123	2,131	157,089	1,255	12,132	170,476 *
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	1	12	13
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 171,435	\$ -	\$ 40,392	\$ 35,094	\$ 92,989	\$ 337	\$ 2,123	\$ 2,131	\$ 157,968	\$ 1,263	\$ 12,204	\$ 171,435

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
LOS GATOS OAKS CONVALESCENT HOSPITAL

Provider NPI:
1609820281

OSHPD Facility Number:
206430810

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 43,147	\$ 43,147										
010	Housekeeping	4,562	70	\$ 4,632									
060	Laundry and Linen	9,128	3,492	375	\$ 12,995								
065	Dietary	51,486	8,639	929	0	\$ 61,054							
155	Social Services	0	359	39	0	0	\$ 398						
160	Activities	1,133	2,265	243	0	0	0	\$ 3,641					
165	Administration	N/A	1,347	145	0	0	0	0		\$ 1,492	\$ 1,492		
166	Medical Records	356	0	0	0	0	0	0		356		\$ 356	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	0	539	58	0	0	0	0	0	597	2	0	\$ 599
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	48	249	27	0	0	0	0	0	324	2	1	327
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	1	0	1
083	Speech Pathology	0	0	0	0	0	0	0	0	0	2	0	2
085	Pharmacy	0	90	10	0	0	0	0	0	99	0	0	100
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	60	6	0	0	0	0	0	66	0	0	67
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	36,955	26,038	2,800	12,995	61,054	398	3,641	0	143,881	1,483	354	145,717 *
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	1,098	0	0	0	0	0	0	0	1,098	1	0	1,100
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 147,913	\$ 43,147	\$ 4,632	\$ 12,995	\$ 61,054	\$ 398	\$ 3,641	\$ -	\$ 146,065	\$ 1,492	\$ 356	\$ 147,913

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LOS GATOS OAKS CONVALESCENT HOSPITAL

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

Provider NPI:
1609820281

OSHPD Facility Number:
206430810

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)	\$ 8,561	27%							
	Property Tax (line 40)	23,093	73%	\$ 31,654						
005	Plant Operations and Maintenance			896	\$ 896					
010	Housekeeping			50	1	\$ 51				
060	Laundry and Linen			2,489	73	4	\$ 2,566			
065	Dietary			6,159	179	10	0	\$ 6,348		
155	Social Services			256	7	0	0	0	\$ 264	
160	Activities			1,614	47	3	0	0	0	\$ 1,664
165	Administration			960	28	2	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			384	11	1	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			178	5	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			64	2	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			43	1	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			18,561	541	31	2,566	6,348	264	1,664
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	\$ 31,654	100%	\$ 31,654	\$ 896	\$ 51	\$ 2,566	\$ 6,348	\$ 264	\$ 1,664

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LOS GATOS OAKS CONVALESCENT HOSPITAL

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

Provider NPI:
1609820281

OSHPD Facility Number:
206430810

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 27% Of Total	Property Tax 73% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 8,561	27%							
	Property Tax (line 40)	23,093	73%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 990	\$ 990				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	396	1	0	\$ 397	\$ 107	\$ 290
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	183	1	0	185	50	135
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	1	0	1	0	0
083	Speech Pathology			0	0	1	0	1	0	1
085	Pharmacy			0	66	0	0	66	18	48
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	44	0	0	44	12	32
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	29,975	984	0	30,959	8,373	22,586
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	1	0	1	0	1
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 31,654	100%	\$ -	\$ 30,664	\$ 990	\$ -	\$ 31,654	\$ 8,561	\$ 23,093

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
LOS GATOS OAKS CONVALESCENT HOSPITAL

Provider NPI:
1609820281

OSHPD Facility Number:
206430810

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. 5% of Total	Quality Assur. Fees 46% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 4,444												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	129,984												
	Total Costs Allocable as Administration	134,428	47%											
167	CDPH Licensing Fees	6,605	2%											
168	Professional Liability Insurance	15,389	5%											
169	Quality Assurance Fees	131,813	46%											
174	Caregiver Training	0	0%											
	Total	288,235	100%						\$ 288,235					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 505	\$ 597	\$ 396	\$ 1,498	390	\$ 182	\$ 9	\$ 21	\$ 178	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			876	234	324	183	1,617	421	196	10	22	193	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			766	0	0	0	766	199	93	5	11	91	0
083	Speech Pathology			1,165	0	0	0	1,165	303	141	7	16	139	0
085	Pharmacy			0	84	99	66	250	65	30	1	3	30	0
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	56	66	44	166	43	20	1	2	20	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			769,663	157,089	143,881	29,975	1,100,608	286,527	133,632	6,566	15,298	131,032	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	1,098	0	1,098	286	133	7	15	131	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 288,235		\$ 772,470	\$ 157,968	\$ 146,065	\$ 30,664	\$ 1,107,168	\$ 288,235					
	Total Administrative Costs							\$ 288,235		\$ 134,428	\$ 6,605	\$ 15,389	\$ 131,813	\$ -
	Unit Cost Multiplier							0.26033540						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 13,467	\$ 1,848	\$ 990	\$ 16,304							
	TOTAL FACILITY COSTS							\$ 1,411,707						

(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
LOS GATOS OAKS CONVALESCENT HOSPITAL

Provider NPI:
1609820281

OSHPD Facility Number:
206430810

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 2)	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 2)	Laundry (LBS) 60 (Adj 3)	Dietary (MEALS) 65 (Adj 4)	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	126									
010	Housekeeping	7	7								
060	Laundry and Linen	350	350	350							
065	Dietary	866	866	866							
155	Social Services	36	36	36							
160	Activities	227	227	227							
165	Administration	135	135	135							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	54	54	54						1,498	1,498
077	Specialized Support Surfaces									0	0
080	Physical Therapy	25	25	25						1,617	1,617
081	Respiratory Therapy									0	0
082	Occupational Therapy									766	766
083	Speech Pathology									1,165	1,165
085	Pharmacy	9	9	9						250	250
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services	6	6	6						166	166
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	2,610	2,610	2,610	95,910	28,773	790,592	790,592	790,592	1,100,608	1,100,608
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									1,098	1,098
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	4,451	4,325	4,318	95,910	28,773	790,592	790,592	790,592	1,107,168	1,107,168
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 3,200 0.0040476	\$ 12,826 0.016223286			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ - 0.00000000	\$ 40,392 9.35433071	\$ 35,094 0.36590570	\$ 92,989 3.23180935	\$ 337 0.00042595	\$ 2,123 0.00268588	\$ 2,131 0.00269545	\$ 1,263 0.00114060	\$ 12,204 0.01102272
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 43,147 9.97618497	\$ 4,632 1.07268024	\$ 12,995 0.13549268	\$ 61,054 2.12193088	\$ 398 0.00050312	\$ 3,641 0.00460553	\$ - 0.00000000	\$ 1,492 0.00134722	\$ 356 0.00032154
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 31,654 7.11166030	\$ 896 0.20718363	\$ 51 0.01186473	\$ 2,566 0.02675162	\$ 6,348 0.22063718	\$ 264 0.00033381	\$ 1,664 0.00210484	\$ - 0.00000000	\$ 990 0.00089385	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LOS GATOS OAKS CONVALESCENT HOSPITAL

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

Provider NPI:
1609820281

OSHPD Facility Number:
206430810

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	\$	\$ 0	\$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200		0	0	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	43,147	0	43,147	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 43,147	\$ 0	\$ 43,147	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 28,817	\$ 0	\$ 28,817	(Sch 3)
010	.20-.39	Fringe Benefits	6300	11,575	0	11,575	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	4,562	0	4,562	(Sch 4)
010		Housekeeping - Total	6300	\$ 44,954	\$ 0	\$ 44,954	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	485	0	485	(Sch 5)
025		Depreciation: Equipment	7140	5,899	0	5,899	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	2,177	0	2,177	(Sch 5)
040		Property Taxes	7300	23,093	0	23,093	(Sch 5)
045		Property Insurance	7400	4,444	0	4,444	(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		\$ 124,199	\$ 0	\$ 124,199	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 28,472	\$ 0	\$ 28,472	(Sch 3)
060	.20-.39	Fringe Benefits	6400	3,348	0	3,348	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	9,128	0	9,128	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 40,948	\$ 0	\$ 40,948	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 67,767	\$ 0	\$ 67,767	(Sch 3)
065	.20-.39	Fringe Benefits	6500	17,121	0	17,121	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	51,486	0	51,486	(Sch 4)
065		Dietary - Total	6500	\$ 136,374	\$ 0	\$ 136,374	
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		0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
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:
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Fiscal Period:
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Provider NPI:
1609820281

OSHPD Facility Number:
206430810

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	\$ 741	\$ 0	\$ 741	(Sch 2)
080	.20-.39	Fringe Benefits	8200	135	0	135	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	48	0	48	(Sch 4)
080		Physical Therapy - Total	8200	\$ 924	\$ 0	\$ 924	
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	\$ 672	\$ 0	\$ 672	(Sch 2)
082	.20-.39	Fringe Benefits	8250	94	0	94	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 766	\$ 0	\$ 766	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 1,055	\$ 0	\$ 1,055	(Sch 2)
083	.20-.39	Fringe Benefits	8280	110	0	110	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 1,165	\$ 0	\$ 1,165	
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		0	0	(Sch 4)
085		Pharmacy - Total	8300	\$ 0	\$ 0	\$ 0	
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		0	0	(Sch 4)
090		Laboratory - Total	8400	\$ 0	\$ 0	\$ 0	
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		0	0	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

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1609820281

OSHPD Facility Number:
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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		\$ 2,855	\$ 0	\$ 2,855	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 603,519	\$ 0	\$ 603,519	(Sch 2)
105	.20-.39	Fringe Benefits	6110	150,118	0	150,118	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	36,955	0	36,955	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 790,592	\$ 0	\$ 790,592	
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 GATOS OAKS CONVALESCENT HOSPITAL

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

Provider NPI:
1609820281

OSHPD Facility Number:
206430810

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	1,098	0	1,098 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,098	\$ 0	\$ 1,098
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		\$ 791,690	\$ 0	\$ 791,690
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 2,760	\$ 0	\$ 2,760 (Sch 2)
155	.20-.39	Fringe Benefits	6600	440	0	440 (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	\$ 3,200	\$ 0	\$ 3,200

SUMMARY OF AUDITED PROGRAM EXPENSES

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

Provider NPI:
1609820281

OSHPD Facility Number:
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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	\$ 10,979	\$ 0	\$ 10,979	(Sch 2)
160	.20-.39	Fringe Benefits	6700	1,847	0	1,847	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,133	0	1,133	(Sch 4)
160		Activities - Total	6700	\$ 13,959	\$ 0	\$ 13,959	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 83,308	\$ 0	\$ 83,308	(Sch 6)
165	.20-.39	Fringe Benefits	6900	9,036	0	9,036	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	37,640	0	37,640	(Sch 6)
165		Administration - Total	6900	\$ 129,984	\$ 0	\$ 129,984	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 10,935	\$ 0	\$ 10,935	(Sch 3)
166	.20-.39	Fringe Benefits	6900	1,269	0	1,269	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	356	0	356	(Sch 4)
166		Medical Records - Total	6900	\$ 12,560	\$ 0	\$ 12,560	
167		CDPH Licensing Fees	6900	\$ 6,605	\$ 0	\$ 6,605	(Sch 6)
168		Professional Liability Insurance	6900	\$ 15,389	\$ 0	\$ 15,389	(Sch 6)
169		Quality Assurance Fees	6900	\$ 131,813	\$ 0	\$ 131,813	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 1,838	\$ 0	\$ 1,838	(Sch 3)
170	.20-.39	Fringe Benefits	6800	293	0	293	(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	\$ 2,131	\$ 0	\$ 2,131	
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		\$ 315,641	\$ 0	\$ 315,641	
200		Total		\$ 1,411,707	\$ 0	\$ 1,411,707	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 71,901	
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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 GATOS OAKS CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1609820281		5
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	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$71,901	\$71,901		

Provider Name							Fiscal Period			Provider NPI		Adjustments
LOS GATOS OAKS CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1609820281		5
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>												
2	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	126	126		
	10.7	010	1,2	7	010	N/A	Housekeeping	0	7	7		
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	350	350		
	10.7	065	1,2,3	7	065	N/A	Dietary	0	866	866		
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	54	54		
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	25	25		
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	9	9		
	10.7	100	1,2,3	7	100	N/A	Other Ancillary Services	0	6	6		
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	2,610	2,610		
	10.7	155	1,2,3	7	155	N/A	Social Services	0	36	36		
	10.7	160	1,2,3	7	160	N/A	Activities	0	227	227		
	10.7	165	1,2,3	7	165	N/A	Administration	0	135	135		
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	0	4,451	4,451		
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	0	4,325	4,325		
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	0	4,318	4,318		
To adjust square footage statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												
3	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	0	95,910	95,910		
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	0	95,910	95,910		
To establish pounds of laundry statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												
4	10.7	110	5	7	110	N/A	Skilled Nursing Care (Number of Patient Meals)	0	28,773	28,773		
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patient Meals	0	28,773	28,773		
To establish the number of patient meal statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												

Provider Name							Fiscal Period	Provider NPI	Adjustments	
LOS GATOS OAKS CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1609820281	5	
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>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
5	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the followir Fiscal Intermediary Payment Data Service Period: January 1, 2011 through December 31, 201 Payment Period: January 1, 2011 through April 16, 2013 Report Date: April 17, 2013 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	9,608	(362)	9,246