

**REPORT
ON THE
RATE SETTING AUDIT**

**PLEASANTON NURSING AND REHABILITATION
CENTER
PLEASANTON, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1750385167**

**FISCAL PERIOD
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Henry Igboke
Auditor: Ted Ha**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: June 26, 2013

Lois Mastrocola, CFO
Life Generations Healthcare
20371 Irvine Avenue, Suite 210
Newport Beach, CA 92660

PROVIDER: PLEASANTON NURSING AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1750385167
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 Rate Development Branch.

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.

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

Lois Mastrocola
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Chief
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2825
(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 95899-7413

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 95814-5005
(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—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

PLEASANTON NURSING AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1750385167

OSHPD Facility No.:

206010926

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	\$ 5,560,808	\$ 114.96
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,199,841	\$ 24.80
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,105,329	\$ 22.85
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 583,727	\$ 12.07
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 63,688	\$ 1.32
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 26,887	\$ 0.56
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 93,661	\$ 1.94
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 530,173	\$ 10.96
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,424,415	\$ 29.45
11	Cost of Routine Service/Audited Total Costs	\$ 10,785,071	\$ 10,588,530	\$ 218.90
12	Total Patient Days (Adj)	48,372	48,372	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 222.96	\$ 218.90	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 5)	28,676	28,567	
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:
PLEASANTON NURSING AND REHABILITATION CENTER

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

Provider NPI:
1750385167

OSHPD Facility No.:
206010926

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:
PLEASANTON NURSING AND REHABILITATION CENTER

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

Provider NPI:
1750385167

OSHPD Facility No.:
206010926

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 135,264	\$ 135,264		
160	Activities	197,588		\$ 197,588	
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	438,175	0	0	438,175
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	568,890	0	0	568,890
083	Speech Pathology	51,883	0	0	51,883
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	5,227,956	135,264	197,588	5,560,808 *
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	\$ 6,619,756	\$ 135,264	\$ 197,588	\$ 6,619,756

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
PLEASANTON NURSING AND REHABILITATION CENTER

Provider NPI:
1750385167

OSHPD Facility Number:
206010926

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	\$ 211,710	\$ 211,710										
010	Housekeeping	250,754	2,807	\$ 253,561									
060	Laundry and Linen	20,856	6,244	7,579	\$ 34,679								
065	Dietary	523,185	21,753	26,403	0	\$ 571,341							
155	Social Services	N/A	530	643	0	0	\$ 1,173						
160	Activities	N/A	6,023	7,311	0	0	0	\$ 13,334					
165	Administration	N/A	16,329	19,820	0	0	0	0		\$ 36,149	\$ 36,149		
166	Medical Records	182,950	1,299	1,577	0	0	0	0		185,826		\$ 185,826	
170	Inservice Education - Nursing	77,526	1,671	2,029	0	0	0	0	\$ 81,226				
ANCILLARY SERVICES													
075	Patient Supplies		498	605	0	0	0	0	0	1,103	733	3,766	\$ 5,602
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		4,762	5,780	0	0	0	0	0	10,542	2,267	11,656	24,465
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		3,425	4,157	0	0	0	0	0	7,582	2,100	10,796	20,478
083	Speech Pathology		587	712	0	0	0	0	0	1,299	199	1,025	2,523
085	Pharmacy		858	1,041	0	0	0	0	0	1,899	1,066	5,480	8,445
090	Laboratory		0	0	0	0	0	0	0	0	320	1,643	1,963
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	234	1,204	1,438
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		144,180	175,001	34,679	571,341	1,173	13,334	81,226	1,020,935	29,135	149,771	1,199,841 *
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		744	903	0	0	0	0	0	1,648	94	484	2,226
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,266,981	\$ 211,710	\$ 253,561	\$ 34,679	\$ 571,341	\$ 1,173	\$ 13,334	\$ 81,226	\$ 1,045,006	\$ 36,149	\$ 185,826	\$ 1,266,981

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PLEASANTON NURSING AND REHABILITATION CENTER

Provider NPI:
1750385167

OSHPD Facility Number:
206010926

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	\$ 346,070	\$ 346,070										
010	Housekeeping	56,189	4,588	\$ 60,777									
060	Laundry and Linen	32,556	10,207	1,817	\$ 44,579								
065	Dietary	415,952	35,559	6,329	0	\$ 457,839							
155	Social Services	1,259	866	154	0	0	\$ 2,279						
160	Activities	14,026	9,846	1,752	0	0	0	\$ 25,624					
165	Administration	N/A	26,692	4,751	0	0	0	0		\$ 31,443	\$ 31,443		
166	Medical Records	14,076	2,124	378	0	0	0	0		16,578		\$ 16,578	
170	Inservice Education - Nursing	1,334	2,732	486	0	0	0	0	\$ 4,552				
ANCILLARY SERVICES													
075	Patient Supplies	203,707	814	145	0	0	0	0	0	204,666	637	336	\$ 205,640
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	168,231	7,784	1,385	0	0	0	0	0	177,400	1,972	1,040	180,412
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	126	5,598	996	0	0	0	0	0	6,721	1,827	963	9,510
083	Speech Pathology	210	959	171	0	0	0	0	0	1,339	174	91	1,604
085	Pharmacy	295,384	1,402	250	0	0	0	0	0	297,036	927	489	298,452
090	Laboratory	90,484	0	0	0	0	0	0	0	90,484	278	147	90,909
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	66,314	0	0	0	0	0	0	0	66,314	204	107	66,625
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	254,122	235,683	41,947	44,579	457,839	2,279	25,624	4,552	1,066,626	25,342	13,361	1,105,329 *
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	21,124	1,217	217	0	0	0	0	0	22,557	82	43	22,682
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,981,164	\$ 346,070	\$ 60,777	\$ 44,579	\$ 457,839	\$ 2,279	\$ 25,624	\$ 4,552	\$ 1,933,143	\$ 31,443	\$ 16,578	\$ 1,981,164

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PLEASANTON NURSING AND REHABILITATION CENTER

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

Provider NPI:
1750385167

OSHPD Facility Number:
206010926

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)	\$ 626,601	90%							
	Property Tax (line 40)	68,366	10%	\$ 694,967						
005	Plant Operations and Maintenance			13,799	\$ 13,799					
010	Housekeeping			9,030	183	\$ 9,213				
060	Laundry and Linen			20,090	407	275	\$ 20,772			
065	Dietary			69,990	1,418	959	0	\$ 72,367		
155	Social Services			1,705	35	23	0	0	\$ 1,762	
160	Activities			19,380	393	266	0	0	0	\$ 20,038
165	Administration			52,538	1,064	720	0	0	0	0
166	Medical Records			4,180	85	57	0	0	0	0
170	Inservice Education - Nursing			5,378	109	74	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,603	32	22	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			15,321	310	210	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			11,019	223	151	0	0	0	0
083	Speech Pathology			1,887	38	26	0	0	0	0
085	Pharmacy			2,760	56	38	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			463,893	9,398	6,359	20,772	72,367	1,762	20,038
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			2,395	49	33	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 694,967	100%	\$ 694,967	\$ 13,799	\$ 9,213	\$ 20,772	\$ 72,367	\$ 1,762	\$ 20,038

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PLEASANTON NURSING AND REHABILITATION CENTER

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

Provider NPI:
1750385167

OSHPD Facility Number:
206010926

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 90% Of Total	Property Tax 10% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 626,601	90%							
	Property Tax (line 40)	68,366	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 54,322	\$ 54,322				
166	Medical Records				4,322		\$ 4,322			
170	Inservice Education - Nursing			\$ 5,560						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,658	1,101	88	\$ 2,846	\$ 2,566	\$ 280
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	15,841	3,407	271	19,520	17,600	1,920
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	11,393	3,156	251	14,800	13,344	1,456
083	Speech Pathology			0	1,951	300	24	2,275	2,051	224
085	Pharmacy			0	2,854	1,602	127	4,583	4,132	451
090	Laboratory			0	0	480	38	518	467	51
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	352	28	380	343	37
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			5,560	600,149	43,782	3,484	647,415	583,727	63,688
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	2,476	142	11	2,629	2,370	259
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 694,967	100%	\$ 5,560	\$ 636,322	\$ 54,322	\$ 4,322	\$ 694,967	\$ 626,601	\$ 68,366

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PLEASANTON NURSING AND REHABILITATION CENTER

Provider NPI:
1750385167

OSHPD Facility Number:
206010926

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. 69% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 20,273												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,747,049												
	Total Costs Allocable as Administration	1,767,322	69%											
167	CDPH Licensing Fees	33,360	1%											
168	Professional Liability Insurance	116,208	5%											
169	Quality Assurance Fees	657,805	26%											
174	Caregiver Training	0	0%											
	Total	2,574,695	100%						\$ 2,574,695					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 1,103	\$ 204,666	\$ 1,658	\$ 207,427	52,184	\$ 35,820	\$ 676	\$ 2,355	\$ 13,332	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			438,175	10,542	177,400	15,841	641,958	161,502	110,858	2,093	7,289	41,262	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			568,890	7,582	6,721	11,393	594,585	149,584	102,677	1,938	6,751	38,217	0
083	Speech Pathology			51,883	1,299	1,339	1,951	56,472	14,207	9,752	184	641	3,630	0
085	Pharmacy			0	1,899	297,036	2,854	301,788	75,923	52,115	984	3,427	19,397	0
090	Laboratory			0	0	90,484	0	90,484	22,764	15,625	295	1,027	5,816	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	66,314	0	66,314	16,683	11,452	216	753	4,262	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			5,560,808	1,020,935	1,066,626	600,149	8,248,518	2,075,136	1,424,415	26,887	93,661	530,173	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	1,648	22,557	2,476	26,681	6,712	4,607	87	303	1,715	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,574,695		\$ 6,619,756	\$ 1,045,006	\$ 1,933,143	\$ 636,322	\$ 10,234,228	\$ 2,574,695					
	Total Administrative Costs							\$ 2,574,695		\$ 1,767,322	\$ 33,360	\$ 116,208	\$ 657,805	\$ -
	Unit Cost Multiplier							0.25157688						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 221,975	\$ 48,021	\$ 58,645	\$ 328,640							
	TOTAL FACILITY COSTS							\$ 13,137,563						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
PLEASANTON NURSING AND REHABILITATION CENTER

Provider NPI:
1750385167

OSHPD Facility Number:
206010926

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj 4)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (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	680									
010	Housekeeping	445	445								
060	Laundry and Linen	990	990	990							
065	Dietary	3,449	3,449	3,449							
155	Social Services	84	84	84							
160	Activities	955	955	955							
165	Administration	2,589	2,589	2,589							
166	Medical Records	206	206	206							
170	Inservice Education - Nursing	265	265	265							
	ANCILLARY SERVICES										
075	Patient Supplies	79	79	79						207,427	207,427
077	Specialized Support Surfaces									0	0
080	Physical Therapy	755	755	755						641,958	641,958
081	Respiratory Therapy									0	0
082	Occupational Therapy	543	543	543						594,585	594,585
083	Speech Pathology	93	93	93						56,472	56,472
085	Pharmacy	136	136	136						301,788	301,788
090	Laboratory									90,484	90,484
095	Home Health Services									0	0
100	Other Ancillary Services									66,314	66,314
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	22,860	22,860	22,860	480,570	144,171	5,482,078	5,482,078	5,482,078	8,248,518	8,248,518
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	118	118	118						26,681	26,681
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	34,247	33,567	33,122	480,570	144,171	5,482,078	5,482,078	5,482,078	10,234,228	10,234,228
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 135,264 0.024673855	\$ 197,588 0.036042537			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 211,710 6.30708732	\$ 253,561 7.65535456	\$ 34,679 0.07216184	\$ 571,341 3.96294305	\$ 1,173 0.00021394	\$ 13,334 0.00243231	\$ 81,226 0.01481665	\$ 36,149 0.00353214	\$ 185,826 0.01815733
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 346,070 10.30982811	\$ 60,777 1.83493972	\$ 44,579 0.09276343	\$ 457,839 3.17566851	\$ 2,279 0.00041575	\$ 25,624 0.00467419	\$ 4,552 0.00083041	\$ 31,443 0.00307232	\$ 16,578 0.00161984
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 694,967 20.29278477	\$ 13,799 0.41109106	\$ 9,213 0.27816028	\$ 20,772 0.04322412	\$ 72,367 0.50195284	\$ 1,762 0.00032150	\$ 20,038 0.00365516	\$ 5,560 0.00101426	\$ 54,322 0.00530792	\$ 4,322 0.00042234

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PLEASANTON NURSING AND REHABILITATION CENTER

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

Provider NPI:
1750385167

OSHPD Facility Number:
206010926

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	\$ 168,169	\$ 0	\$ 168,169	(Sch 3)
005	.20-.39	Fringe Benefits	6200	43,541	0	43,541	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	346,070	0	346,070	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 557,780	\$ 0	\$ 557,780	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 196,926	\$ 0	\$ 196,926	(Sch 3)
010	.20-.39	Fringe Benefits	6300	53,828	0	53,828	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	56,189	0	56,189	(Sch 4)
010		Housekeeping - Total	6300	\$ 306,943	\$ 0	\$ 306,943	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	170	0	170	(Sch 5)
025		Depreciation: Equipment	7140	8,153	0	8,153	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	618,278	0	618,278	(Sch 5)
040		Property Taxes	7300	68,366	0	68,366	(Sch 5)
045		Property Insurance	7400	20,273	0	20,273	(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		\$ 1,579,963	\$ 0	\$ 1,579,963	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 16,312	\$ 0	\$ 16,312	(Sch 3)
060	.20-.39	Fringe Benefits	6400	4,544	0	4,544	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	32,556	0	32,556	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 53,412	\$ 0	\$ 53,412	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 413,491	\$ 0	\$ 413,491	(Sch 3)
065	.20-.39	Fringe Benefits	6500	109,694	0	109,694	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	415,952	0	415,952	(Sch 4)
065		Dietary - Total	6500	\$ 939,137	\$ 0	\$ 939,137	
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	203,707	0	203,707	(Sch 4)
075		Patient Supplies - Total	8100	\$ 203,707	\$ 0	\$ 203,707	
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:
PLEASANTON NURSING AND REHABILITATION CENTER

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

Provider NPI:
1750385167

OSHPD Facility Number:
206010926

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	\$ 1,158	\$ 0	\$ 1,158	(Sch 2)
080	.20-.39	Fringe Benefits	8200	240	0	240	(Sch 2)
080	.79	Agency Staff	8200	436,777	0	436,777	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	168,231	0	168,231	(Sch 4)
080		Physical Therapy - Total	8200	\$ 606,406	\$ 0	\$ 606,406	
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	\$ 11,004	\$ 0	\$ 11,004	(Sch 2)
082	.20-.39	Fringe Benefits	8250	3,084	0	3,084	(Sch 2)
082	.79	Agency Staff	8250	554,802	0	554,802	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	126	0	126	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 569,016	\$ 0	\$ 569,016	
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	51,883	0	51,883	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	210	0	210	(Sch 4)
083		Speech Pathology - Total	8280	\$ 52,093	\$ 0	\$ 52,093	
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	295,384	0	295,384	(Sch 4)
085		Pharmacy - Total	8300	\$ 295,384	\$ 0	\$ 295,384	
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	90,484	0	90,484	(Sch 4)
090		Laboratory - Total	8400	\$ 90,484	\$ 0	\$ 90,484	
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	61,686	4,628	66,314	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 61,686	\$ 4,628	\$ 66,314	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PLEASANTON NURSING AND REHABILITATION CENTER

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

Provider NPI:
1750385167

OSHPD Facility Number:
206010926

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		\$ 1,878,776	\$ 4,628	\$ 1,883,404	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 4,155,950	\$ 0	\$ 4,155,950	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,072,006	0	1,072,006	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	254,122	0	254,122	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,482,078	\$ 0	\$ 5,482,078	
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:
PLEASANTON NURSING AND REHABILITATION CENTER

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

Provider NPI:
1750385167

OSHPD Facility Number:
206010926

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	21,124	0	21,124 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 21,124	\$ 0	\$ 21,124
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		\$ 5,503,202	\$ 0	\$ 5,503,202
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 107,735	\$ 0	\$ 107,735 (Sch 2)
155	.20-.39	Fringe Benefits	6600	27,529	0	27,529 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	8,847	(7,588)	1,259 (Sch 4)
155		Social Services - Total	6600	\$ 144,111	\$ (7,588)	\$ 136,523

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PLEASANTON NURSING AND REHABILITATION CENTER

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

Provider NPI:
1750385167

OSHPD Facility Number:
206010926

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	\$ 156,429	\$ 0	\$ 156,429	(Sch 2)
160	.20-.39	Fringe Benefits	6700	41,159	0	41,159	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	14,026	0	14,026	(Sch 4)
160		Activities - Total	6700	\$ 211,614	\$ 0	\$ 211,614	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 475,642	\$ 0	\$ 475,642	(Sch 6)
165	.20-.39	Fringe Benefits	6900	122,634	0	122,634	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,381,593	(232,820)	1,148,773	(Sch 6)
165		Administration - Total	6900	\$ 1,979,869	\$ (232,820)	\$ 1,747,049	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 145,449	\$ 0	\$ 145,449	(Sch 3)
166	.20-.39	Fringe Benefits	6900	37,501	0	37,501	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	14,076	0	14,076	(Sch 4)
166		Medical Records - Total	6900	\$ 197,026	\$ 0	\$ 197,026	
167		CDPH Licensing Fees	6900	\$ 33,360	\$ 0	\$ 33,360	(Sch 6)
168		Professional Liability Insurance	6900	\$ 116,208	\$ 0	\$ 116,208	(Sch 6)
169		Quality Assurance Fees	6900	\$ 657,805	\$ 0	\$ 657,805	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 61,692	\$ 0	\$ 61,692	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,834	0	15,834	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,334	0	1,334	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 78,860	\$ 0	\$ 78,860	
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		\$ 3,418,853	\$ (240,408)	\$ 3,178,445	
200		Total		\$ 13,373,343	\$ (235,780)	\$ 13,137,563	

210	0.24	Total Facility Group Health Insurance (Adj 6) *	6900			\$ 356,473	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
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Provider NPI:
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OSHPD Facility Number:
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Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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:
PLEASANTON NURSING AND REHABILITATION CENTER

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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	4,628	4,628						
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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	(7,588)	(4,628)	(2,960)					
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	(232,820)		2,960	(235,780)				
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	<u>(\$235,780)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>(235,780)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period	Provider NPI	Adjustments	
PLEASANTON NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1750385167	6	
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				
RECLASSIFICATIONS OF REPORTED COSTS										
1	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$61,686	\$4,628	\$66,314
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	8,847	(4,628)	4,219 *
							To reclassify patient transportation cost to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2203.2, 2300, 2302.4 and 2302.8			
2	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	* \$4,219	(\$2,960)	\$1,259
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,381,593	2,960	1,384,553 *
							To reclassify the replacement of patient lost item expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
PLEASANTON NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1750385167		6	
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 COSTS</u>											
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Life Generations Healthcare Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$1,384,553	(\$235,780)	\$1,148,773

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
PLEASANTON NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1750385167		6
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 STATISTICS</u>											
4	10.7	065	3	7	065	N/A	Dietary (Square Feet)	0	3,449	3,449	
	10.7	175	3	7	175	N/A	Total - Square Feet	29,673	3,449	33,122	
To include dietary statistics for proper cost allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328											

Provider Name							Fiscal Period	Provider NPI		Adjustments
PLEASANTON NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1750385167		6
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				
ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA										
5	4.1	5	2	1	12	N/A	Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through September 30, 2012 Report Date: October 2, 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	28,676	(109)	28,567

Provider Name							Fiscal Period			Provider NPI		Adjustments
PLEASANTON NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1750385167		6
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 OTHER MATTERS</u>												
6	Not Reported			8	210	N/A	Facility Group Health Insurance To identify Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 AND 413.24 / CMS Pub. 15-1, Section 2300 and 2304			\$0	\$356,473	\$356,473