

**REPORT  
ON THE  
RATE SETTING AUDIT**

**SAN LEANDRO HEALTHCARE CENTER  
SAN LEANDRO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1790850329**

**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: John Uribe**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 13, 2013

Pratap Poddatoori, Owner  
Hycare, Incorporated  
333 Estudillo Avenue, Suite 204  
San Leandro, CA 94577

SAN LEANDRO HEALTHCARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1790850329  
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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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 that include a summary of the total due the State in the amount of \$1,131, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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.

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:  
SAN LEANDRO HEALTHCARE CENTER

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

Provider NPI:  
1790850329

OSHPD Facility No.:  
206010944

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,447,038	\$ 129.63
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 622,506	\$ 32.98
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 497,992	\$ 26.38
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 63,474	\$ 3.36
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 16,320	\$ 0.86
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,230	\$ 0.59
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 35,523	\$ 1.88
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 194,999	\$ 10.33
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 413,148	\$ 21.89
11	Cost of Routine Service/Audited Total Costs	\$ 4,298,676	\$ 4,302,232	\$ 227.91
12	Total Patient Days (Adj 4)	18,876	18,877	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 227.73	\$ 227.91	
14	Overpayments (Adj 7)	\$ 0	\$ (1,131)	
15	Medi-Cal Days (Adj 5)	8,538	8,616	
16	Medi-Cal Managed Care Days (Adj 6)		338	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:**  
SAN LEANDRO HEALTHCARE CENTER

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

**Provider NPI:**  
1790850329

**OSHPD Facility No.:**  
206010944

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:**  
SAN LEANDRO HEALTHCARE CENTER

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

**Provider NPI:**  
1790850329

**OSHPD Facility No.:**  
206010944

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 63,387	\$ 63,387		
160	Activities	89,001		\$ 89,001	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	492,376	0	0	492,376
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	243,848	0	0	243,848
083	Speech Pathology	79,365	0	0	79,365
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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	2,294,650	63,387	89,001	2,447,038 *
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 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 3,262,627</b>	<b>\$ 63,387</b>	<b>\$ 89,001</b>	<b>\$ 3,262,627</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
SAN LEANDRO HEALTHCARE CENTER

Provider NPI:  
1790850329

OSHPD Facility Number:  
206010944

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 97,040	\$ 97,040										
010	Housekeeping	97,161	709	\$ 97,870									
060	Laundry and Linen	78,678	5,000	5,080	\$ 88,758								
065	Dietary	299,187	17,720	18,003	0	\$ 334,911							
155	Social Services	N/A	603	613	0	0	\$ 1,217						
160	Activities	N/A	2,241	2,277	0	0	0	\$ 4,519					
165	Administration	N/A	3,343	3,396	0	0	0	0		\$ 6,739	\$ 6,739		
166	Medical Records	55,933	939	954	0	0	0	0		57,825		\$ 57,825	
170	Inservice Education - Nursing	20,888	239	243	0	0	0	0	\$ 21,371				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		2,586	2,628	0	0	0	0	0	5,214	33	285	\$ 5,531
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	38	323	361
080	Physical Therapy		1,159	1,178	0	0	0	0	0	2,337	708	6,073	9,118
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		766	779	0	0	0	0	0	1,545	352	3,019	4,916
083	Speech Pathology		105	107	0	0	0	0	0	212	114	974	1,300
085	Pharmacy		0	0	0	0	0	0	0	0	305	2,615	2,919
090	Laboratory		0	0	0	0	0	0	0	0	36	312	348
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	61	526	587
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		61,015	61,990	88,758	334,911	1,217	4,519	21,371	573,779	5,086	43,641	622,506 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		613	623	0	0	0	0	0	1,236	7	57	1,300
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 648,887</b>	<b>\$ 97,040</b>	<b>\$ 97,870</b>	<b>\$ 88,758</b>	<b>\$ 334,911</b>	<b>\$ 1,217</b>	<b>\$ 4,519</b>	<b>\$ 21,371</b>	<b>\$ 584,322</b>	<b>\$ 6,739</b>	<b>\$ 57,825</b>	<b>\$ 648,887</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
SAN LEANDRO HEALTHCARE CENTER

Provider NPI:  
1790850329

OSHPD Facility Number:  
206010944

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 164,839	\$ 164,839										
010	Housekeeping	19,630	1,204	\$ 20,834									
060	Laundry and Linen	14,825	8,493	1,081	\$ 24,400								
065	Dietary	125,772	30,101	3,832	0	\$ 159,705							
155	Social Services	0	1,025	131	0	0	\$ 1,156						
160	Activities	6,354	3,807	485	0	0	0	\$ 10,646					
165	Administration	N/A	5,678	723	0	0	0	0		\$ 6,401	\$ 6,401		
166	Medical Records	15,010	1,595	203	0	0	0	0		16,808		\$ 16,808	
170	Inservice Education - Nursing	295	407	52	0	0	0	0	\$ 754				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	10,872	4,393	559	0	0	0	0	0	15,824	31	83	\$ 15,939
077	Specialized Support Surfaces	26,523	0	0	0	0	0	0	0	26,523	36	94	26,653
080	Physical Therapy	0	1,969	251	0	0	0	0	0	2,219	672	1,765	4,657
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,302	166	0	0	0	0	0	1,467	334	878	2,679
083	Speech Pathology	0	179	23	0	0	0	0	0	202	108	283	593
085	Pharmacy	214,381	0	0	0	0	0	0	0	214,381	289	760	215,430
090	Laboratory	25,547	0	0	0	0	0	0	0	25,547	34	91	25,672
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	43,132	0	0	0	0	0	0	0	43,132	58	153	43,343
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	166,975	103,645	13,196	24,400	159,705	1,156	10,646	754	480,476	4,831	12,685	497,992 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,758	1,041	133	0	0	0	0	0	2,932	6	17	2,955
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 835,913</b>	<b>\$ 164,839</b>	<b>\$ 20,834</b>	<b>\$ 24,400</b>	<b>\$ 159,705</b>	<b>\$ 1,156</b>	<b>\$ 10,646</b>	<b>\$ 754</b>	<b>\$ 812,704</b>	<b>\$ 6,401</b>	<b>\$ 16,808</b>	<b>\$ 835,913</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
SAN LEANDRO HEALTHCARE CENTER

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

Provider NPI:  
1790850329

OSHPD Facility Number:  
206010944

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 67,901	80%							
	Property Tax (line 40)	17,458	20%	\$ 85,359						
005	Plant Operations and Maintenance			1,065	\$ 1,065					
010	Housekeeping			616	8	\$ 623				
060	Laundry and Linen			4,343	55	32	\$ 4,430			
065	Dietary			15,393	194	115	0	\$ 15,702		
155	Social Services			524	7	4	0	0	\$ 535	
160	Activities			1,947	25	15	0	0	0	\$ 1,986
165	Administration			2,904	37	22	0	0	0	0
166	Medical Records			815	10	6	0	0	0	0
170	Inservice Education - Nursing			208	3	2	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			2,247	28	17	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,007	13	8	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			666	8	5	0	0	0	0
083	Speech Pathology			92	1	1	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			53,001	670	395	4,430	15,702	535	1,986
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			533	7	4	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 85,359</b>	<b>100%</b>	<b>\$ 85,359</b>	<b>\$ 1,065</b>	<b>\$ 623</b>	<b>\$ 4,430</b>	<b>\$ 15,702</b>	<b>\$ 535</b>	<b>\$ 1,986</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
SAN LEANDRO HEALTHCARE CENTER

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

Provider NPI:  
1790850329

OSHPD Facility Number:  
206010944

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 80% Of Total	Property Tax 20% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 67,901	80%							
	Property Tax (line 40)	17,458	20%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 2,962	\$ 2,962				
166	Medical Records				832		\$ 832			
170	Inservice Education - Nursing			\$ 212						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	2,292	15	4	\$ 2,310	\$ 1,838	\$ 473
077	Specialized Support Surfaces			0	0	17	5	21	17	4
080	Physical Therapy			0	1,027	311	87	1,425	1,134	292
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	679	155	43	877	698	179
083	Speech Pathology			0	93	50	14	157	125	32
085	Pharmacy			0	0	134	38	172	136	35
090	Laboratory			0	0	16	4	20	16	4
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	27	8	35	27	7
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			212	76,931	2,236	628	79,794	63,474	16,320
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	543	3	1	547	435	112
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 85,359	100%	\$ 212	\$ 81,565	\$ 2,962	\$ 832	\$ 85,359	\$ 67,901	\$ 17,458

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
SAN LEANDRO HEALTHCARE CENTER

Provider NPI:  
1790850329

OSHPD Facility Number:  
206010944

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. 63% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 11,117												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	536,313												
	Total Costs Allocable as Administration	547,430	63%											
167	CDPH Licensing Fees	14,880	2%											
168	Professional Liability Insurance	47,069	5%											
169	Quality Assurance Fees	258,378	30%											
174	Caregiver Training	0	0%											
	Total	867,757	100%						\$ 867,757					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 5,214	\$ 15,824	\$ 2,292	\$ 23,330	4,270	\$ 2,694	\$ 73	\$ 232	\$ 1,271	\$ -
077	Specialized Support Surfaces			0	0	26,523	0	26,523	4,854	3,062	83	263	1,445	0
080	Physical Therapy			492,376	2,337	2,219	1,027	497,959	91,138	57,495	1,563	4,944	27,137	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			243,848	1,545	1,467	679	247,539	45,306	28,581	777	2,457	13,490	0
083	Speech Pathology			79,365	212	202	93	79,873	14,619	9,222	251	793	4,353	0
085	Pharmacy			0	0	214,381	0	214,381	39,237	24,753	673	2,128	11,683	0
090	Laboratory			0	0	25,547	0	25,547	4,676	2,950	80	254	1,392	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	43,132	0	43,132	7,894	4,980	135	428	2,351	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
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			2,447,038	573,779	480,476	76,931	3,578,224	654,901	413,148	11,230	35,523	194,999	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
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,236	2,932	543	4,711	862	544	15	47	257	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 867,757		\$ 3,262,627	\$ 584,322	\$ 812,704	\$ 81,565	\$ 4,741,218	\$ 867,757					
	Total Administrative Costs							\$ 867,757		\$ 547,430	\$ 14,880	\$ 47,069	\$ 258,378	\$ -
	Unit Cost Multiplier							0.18302405						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 64,565	\$ 23,209	\$ 3,794	\$ 91,568							
	<b>TOTAL FACILITY COSTS</b>							\$ 5,700,543						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
SAN LEANDRO HEALTHCARE CENTER

Provider NPI:  
1790850329

OSHPD Facility Number:  
206010944

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	128									
010	Housekeeping	74	74								
060	Laundry and Linen	522	522	522							
065	Dietary	1,850	1,850	1,850							
155	Social Services	63	63	63							
160	Activities	234	234	234							
165	Administration	349	349	349							
166	Medical Records	98	98	98							
170	Inservice Education - Nursing	25	25	25							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	270	270	270						23,330	23,330
077	Specialized Support Surfaces									26,523	26,523
080	Physical Therapy	121	121	121						497,959	497,959
081	Respiratory Therapy									0	0
082	Occupational Therapy	80	80	80						247,539	247,539
083	Speech Pathology	11	11	11						79,873	79,873
085	Pharmacy									214,381	214,381
090	Laboratory									25,547	25,547
095	Home Health Services									0	0
100	Other Ancillary Services									43,132	43,132
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	6,370	6,370	6,370	185,910	55,773	2,461,625	2,461,625	2,461,625	3,578,224	3,578,224
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	64	64	64						4,711	4,711
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	10,259	10,131	10,057	185,910	55,773	2,461,625	2,461,625	2,461,625	4,741,218	4,741,218
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 63,387	\$ 89,001			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.025750063	0.036155385			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 97,040	\$ 97,870	\$ 88,758	\$ 334,911	\$ 1,217	\$ 4,519	\$ 21,371	\$ 6,739	\$ 57,825
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		9.57852137	9.73151144	0.47742368	6.00488697	0.00049420	0.00183560	0.00868156	0.00142141	0.01219631
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 164,839	\$ 20,834	\$ 24,400	\$ 159,705	\$ 1,156	\$ 10,646	\$ 754	\$ 6,401	\$ 16,808
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		16.27075313	2.07159548	0.13124472	2.86348852	0.00046943	0.00432483	0.00030612	0.00135018	0.00354499
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 85,359	\$ 1,065	\$ 623	\$ 4,430	\$ 15,702	\$ 535	\$ 1,986	\$ 212	\$ 2,962	\$ 832
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	8.32040160	0.10512402	0.06199552	0.02383135	0.28153254	0.00021722	0.00080682	0.00008620	0.00062476	0.00017544

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SAN LEANDRO HEALTHCARE CENTER

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

Provider NPI:  
1790850329

OSHPD Facility Number:  
206010944

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	\$ 70,373	\$ 0	\$ 70,373	(Sch 3)
005	.20-.39	Fringe Benefits	6200	26,667	0	26,667	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	164,839	0	164,839	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 261,879	\$ 0	\$ 261,879	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 62,578	\$ 0	\$ 62,578	(Sch 3)
010	.20-.39	Fringe Benefits	6300	34,583	0	34,583	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	19,630	0	19,630	(Sch 4)
010		Housekeeping - Total	6300	\$ 116,791	\$ 0	\$ 116,791	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 19,878	\$ 0	\$ 19,878	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	774	0	774	(Sch 5)
025		Depreciation: Equipment	7140	14,457	0	14,457	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	1,488	0	1,488	(Sch 5)
040		Property Taxes	7300	17,458	0	17,458	(Sch 5)
045		Property Insurance	7400	11,117	0	11,117	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	31,304	0	31,304	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 475,146	\$ 0	\$ 475,146	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 50,555	\$ 0	\$ 50,555	(Sch 3)
060	.20-.39	Fringe Benefits	6400	28,123	0	28,123	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	14,825	0	14,825	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 93,503	\$ 0	\$ 93,503	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 215,461	\$ 0	\$ 215,461	(Sch 3)
065	.20-.39	Fringe Benefits	6500	83,726	0	83,726	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	125,772	0	125,772	(Sch 4)
065		Dietary - Total	6500	\$ 424,959	\$ 0	\$ 424,959	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	10,872	0	10,872	(Sch 4)
075		Patient Supplies - Total	8100	\$ 10,872	\$ 0	\$ 10,872	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	26,523	0	26,523	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 26,523	\$ 0	\$ 26,523	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SAN LEANDRO HEALTHCARE CENTER

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

Provider NPI:  
1790850329

OSHPD Facility Number:  
206010944

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	492,376	0	492,376	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 492,376	\$ 0	\$ 492,376	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	243,848	0	243,848	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 243,848	\$ 0	\$ 243,848	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	79,365	0	79,365	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 79,365	\$ 0	\$ 79,365	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	214,381	0	214,381	(Sch 4)
085		Pharmacy - Total	8300	\$ 214,381	\$ 0	\$ 214,381	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	25,547	0	25,547	(Sch 4)
090		Laboratory - Total	8400	\$ 25,547	\$ 0	\$ 25,547	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	43,132	0	43,132	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 43,132	\$ 0	\$ 43,132	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SAN LEANDRO HEALTHCARE CENTER

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

Provider NPI:  
1790850329

OSHPD Facility Number:  
206010944

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,136,044	\$ 0	\$ 1,136,044	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,709,800	\$ 0	\$ 1,709,800	(Sch 2)
105	.20-.39	Fringe Benefits	6110	581,653	0	581,653	(Sch 2)
105	.49	Agency Staff	6110	3,197	0	3,197	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	166,975	0	166,975	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,461,625	\$ 0	\$ 2,461,625	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SAN LEANDRO HEALTHCARE CENTER

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

Provider NPI:  
1790850329

OSHPD Facility Number:  
206010944

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,758	0	1,758 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,758	\$ 0	\$ 1,758
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 2,463,383	\$ 0	\$ 2,463,383
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 47,170	\$ 0	\$ 47,170 (Sch 2)
155	.20-.39	Fringe Benefits	6600	16,217	0	16,217 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0 (Sch 4)
155		Social Services - Total	6600	\$ 63,387	\$ 0	\$ 63,387

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SAN LEANDRO HEALTHCARE CENTER

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

Provider NPI:  
1790850329

OSHPD Facility Number:  
206010944

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	\$ 74,023	\$ 0	\$ 74,023	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,978	0	14,978	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,354	0	6,354	(Sch 4)
160		Activities - Total	6700	\$ 95,355	\$ 0	\$ 95,355	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 152,251	\$ 0	\$ 152,251	(Sch 6)
165	.20-.39	Fringe Benefits	6900	40,424	0	40,424	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	342,578	1,060	343,638	(Sch 6)
165		Administration - Total	6900	\$ 535,253	\$ 1,060	\$ 536,313	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 43,715	\$ 0	\$ 43,715	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,218	0	12,218	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	15,010	0	15,010	(Sch 4)
166		Medical Records - Total	6900	\$ 70,943	\$ 0	\$ 70,943	
167		CDPH Licensing Fees	6900	\$ 14,880	\$ 0	\$ 14,880	(Sch 6)
168		Professional Liability Insurance	6900	\$ 50,595	\$ (3,526)	\$ 47,069	(Sch 6)
169		Quality Assurance Fees	6900	\$ 258,378	\$ 0	\$ 258,378	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 19,377	\$ 0	\$ 19,377	(Sch 3)
170	.20-.39	Fringe Benefits	6800	1,511	0	1,511	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	295	0	295	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 21,183	\$ 0	\$ 21,183	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,109,974	\$ (2,466)	\$ 1,107,508	
200		<b>Total</b>		\$ 5,703,009	\$ (2,466)	\$ 5,700,543	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 243,298	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN LEANDRO HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1790850329		7
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.						
<b><u>MEMORANDUM ADJUSTMENT</u></b>												
1	N/A			8	210	N/A	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	\$243,298	\$243,298

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SAN LEANDRO HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1790850329		7	
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.					
<b><u>RECLASSIFICATION OF REPORTED COSTS</u></b>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$342,578	\$3,526	\$346,104 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	50,595	(3,526)	47,069	
							To reclassify finance fees, taxes, and other fees associated with liability insurance to the Administration cost center.				
							42 CFR 413.24				
							CMS Pub. 15-1, Sections 2304 and 2162				
							CCR, Title 22, Sections 52000(b), 52501, and 52507				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SAN LEANDRO HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1790850329		7
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	As Reported	Increase (Decrease)	As Adjusted		
<b><u>ADJUSTMENT TO REPORTED COSTS</u></b>											
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust home office costs for proper cost determination. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2152.3 and 2304	*	\$346,104	(\$2,466)	\$343,638

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN LEANDRO HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1790850329		7
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.						
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>												
4	11(2)	105	1	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	18,876	1	18,877		
5	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through August 10, 2012 Report Date: August 30, 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	8,538	78	8,616		
6	Not Reportec			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	338	338		

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN LEANDRO HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1790850329		7
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>												
7	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$0	\$1,131	\$1,131