REPORT
ON THE
RATE SETTING AUDIT

LOS GATOS OAKS CONVALESCENT HOSPITAL
LOS GATOS, CALIFORNIA
PROVIDER NUMBER: ZZR18425H AND
NPI NUMBER: 1609820281

FISCAL PERIOD ENDED
DECEMBER 31, 2009

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

Section Chief: Louise Wong
Audit Supervisor: Sandra Garcia
Auditor: Dan Matterson

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

April 15, 2011

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

PROVIDER: LOS GATOS OAKS CONVALESCENT HOSPITAL
PROVIDER NUMBER: ZZR18425H
NPI NUMBER: 1609820281
FISCAL PERIOD ENDED DECEMBER 31, 2009

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 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.

850 Marina Bay Parkway, Building P, 2nd Floor, MS 2104, Richmond, CA 94804-6403
Telephone: (510) 620-3100 FAX: (510) 620-3111
Internet Address: www.dhcs.ca.gov

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

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

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
LOS GATOS OAKS CONVALESCENT HOSPITAL

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

Provider Number:
ZZR18425H

NPI:
1609820281

OSHPD Facility No.:
206430810

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ N/A	$ 797,610	$ 82.71
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 178,818	$ 18.54
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 142,885	$ 14.82
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 5,235	$ 0.54
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 22,079	$ 2.29
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 7,802	$ 0.81
7	Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 93,108	$ 9.66
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 129,203	$ 13.40
11	Cost of Routine Service/Audited Total Costs	$ 1,366,113	$ 1,376,740	$ 142.77
12	Total Patient Days (Adj 6)	9,631	9,643	
13	Cost Per Patient Day (Cost Divided by Days)	$ 141.85	$ 142.77	
14	Overpayments (Adj)	$ 0	$ 0	
15				
	INTERMEDIATE CARE			
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
17	Total Patient Days (Adj)		0	
18	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
19	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
21	Total Patient Days (Adj)		0	
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
23	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED			
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
25	Total Patient Days (Adj)		0	
26	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
27	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name: LOS GATOS OAKS CONVALESCENT HOSPITAL

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

Provider Number: ZZR18425H

NPI: 1609820281

OSHPD Facility No.: 206430810

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

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name: LOS GATOS OAKS CONVALESCENT HOSPITAL

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

Provider Number: ZZR18425H

NPI: 1609820281

OSHPD Facility No.: 206430810

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services (Salaries, Fringe Benefits, & Agency Labor)	$ 9,369	$ 9,369			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	17,058		$ 17,058		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	14,432	0	0	14,432	***
077	Specialized Support Surfaces	N/A	0	0	0	***
080	Physical Therapy	7,124	0	0	7,124	***
081	Respiratory Therapy	0	0	0	0	***
082	Occupational Therapy	3,982	0	0	3,982	***
083	Speech Pathology	1,318	0	0	1,318	***
085	Pharmacy	3,976	0	0	3,976	***
090	Laboratory	0	0	0	0	***
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	
101	Subacute Ancillary Services	0	0	0	0	
102	Subacute Pediatrics Ancillary Services	0	0	0	0	**
	ROUTINE SERVICES					
105	Skilled Nursing Care	771,183	9,369	17,058	797,610	*
110	Intermediate Care	0	0	0	0	*
115	Mentally Disordered Care	0	0	0	0	*
120	Developmentally Disabled Care	0	0	0	0	*
125	Subacute Care	0	0	0	0	*
126	Subacute Care - Pediatrics	0	0	0	0	**
128	Transitional Inpatient Care	0	0	0	0	*
130	Hospice Inpatient Care	0	0	0	0	*
135	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
139	Residential Care	0	0	0	0	
140	Beauty and Barber	1,081	0	0	1,081	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 829,523	$ 9,369	$ 17,058	$ 829,523	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
LOS GATOS OAKS CONVALESCENT HOSPITAL	ZZR18425H	1609820281	206430810	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ -	$ -											
010	Housekeeping	40,246	-	$ 40,246										
060	Laundry and Linen	33,996	0	3,281	$ 37,277									
065	Dietary	86,178	0	8,119	0	$ 94,297								
155	Social Services	N/A	0	337	0	0	$ 337							
160	Activities	N/A	0	2,128	0	0	0	$ 2,128						
165	Administration	N/A	0	1,266	0	0	0	0		$ 1,266	$ 1,266			
166	Medical Records	12,729	0	0	0	0	0	0		12,729		$ 12,729		
170	Inservice Education - Nursing	6,723	0	0	0	0	0	0	$ 6,723					
	ANCILLARY SERVICES													
075	Patient Supplies		0	506	0	0	0	0	0	506	17	174	$ 698	***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy		0	0	0	0	0	0	0	0	8	78	86	***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy		0	0	0	0	0	0	0	0	4	44	48	***
083	Speech Pathology		0	0	0	0	0	0	0	0	1	14	16	***
085	Pharmacy		0	84	0	0	0	0	0	84	5	46	135	***
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0	***
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services		0	56	0	0	0	0	0	56	0	2	58	
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	**
	ROUTINE SERVICES													
105	Skilled Nursing Care		0	24,468	37,277	94,297	337	2,128	6,723	165,231	1,229	12,359	178,818	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	**
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber		0	0	0	0	0	0	0	0	1	12	13	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 179,872	$ -	$ 40,246	$ 37,277	$ 94,297	$ 337	$ 2,128	$ 6,723	$ 165,877	$ 1,266	$ 12,729	$ 179,872	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

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

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
LOS GATOS OAKS CONVALESCENT HOSPITAL	ZZR18425H	1609820281	206430810	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 48,267	$ 48,267											
010	Housekeeping	3,470	79	$ 3,549										
060	Laundry and Linen	12,088	3,929	289	$ 16,306									
065	Dietary	53,649	9,721	716	0	$ 64,086								
155	Social Services	252	404	30	0	0	$ 686							
160	Activities	2,410	2,548	188	0	0	0	$ 5,146						
165	Administration	N/A	1,515	112	0	0	0	0		$ 1,627	$ 1,627			
166	Medical Records	1,390	0	0	0	0	0	0		1,390		$ 1,390		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies	0	606	45	0	0	0	0	0	651	22	19	$ 692	***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy	0	0	0	0	0	0	0	0	0	10	9	18	***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	6	5	10	***
083	Speech Pathology	0	0	0	0	0	0	0	0	0	2	2	3	***
085	Pharmacy	0	101	7	0	0	0	0	0	108	6	5	119	***
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	0	67	5	0	0	0	0	0	72	0	0	73	
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	**
	ROUTINE SERVICES													
105	Skilled Nursing Care	22,278	29,297	2,157	16,306	64,086	686	5,146	0	139,955	1,580	1,350	142,885	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	**
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber		0	0	0	0	0	0	0	0	2	1	3	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 143,804	$ 48,267	$ 3,549	$ 16,306	$ 64,086	$ 686	$ 5,146	$ -	$ 140,787	$ 1,627	$ 1,390	$ 143,804	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: LOS GATOS OAKS CONVALESCENT HOSPITAL

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

Provider Number: ZZR18425H

NPI: 1609820281

OSHPD Facility Number: 206430810

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 5,325	19%							
	Property Tax (line 40)	22,461	81%	$ 27,786						
005	Plant Operations and Maintenance			791	$ 791					
010	Housekeeping			44	1	$ 45				
060	Laundry and Linen			2,197	64	4	$ 2,265			
065	Dietary			5,437	159	9	0	$ 5,605		
155	Social Services			226	7	0	0	0	$ 233	
160	Activities			1,425	42	2	0	0	0	$ 1,469
165	Administration			848	25	1	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			339	10	1	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			57	2	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			38	1	0	0	0	0	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			16,385	480	28	2,265	5,605	233	1,469
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatrics			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 27,786	100%	$ 27,786	$ 791	$ 45	$ 2,265	$ 5,605	$ 233	$ 1,469

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: LOS GATOS OAKS CONVALESCENT HOSPITAL

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

Provider Number: ZZR18425H

NPI: 1609820281

OSHPD Facility Number: 206430810

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 19% Of Total	Property Tax 81% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 5,325	19%								
	Property Tax (line 40)	22,461	81%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 874	$ 874					
166	Medical Records				0		$ -				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	350	12	0	$ 361	$ 69	$ 292	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	***
080	Physical Therapy			0	0	5	0	5	1	4	***
081	Respiratory Therapy			0	0	0	0	0	0	0	***
082	Occupational Therapy			0	0	3	0	3	1	2	***
083	Speech Pathology			0	0	1	0	1	0	1	***
085	Pharmacy			0	58	3	0	61	12	50	***
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	39	0	0	39	7	31	
101	Subacute Ancillary Services			0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	**
	ROUTINE SERVICES										
105	Skilled Nursing Care			0	26,466	848	0	27,314	5,235	22,079	*
110	Intermediate Care			0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	*
126	Subacute Care - Pediatrics			0	0	0	0	0	0	0	**
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	0	1	0	1	0	1	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 27,786	100%	$ -	$ 26,912	$ 874	$ -	$ 27,786	$ 5,325	$ 22,461	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
LOS GATOS OAKS CONVALESCENT HOSPITAL	ZZR18425H	1609820281	206430810	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 56% of Total	DPH License Fees 3% of Total	Liability Insurance 0% of Total	Quality Assur. Fees 40% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 5,234													
055	Interest-Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	127,841													
	Total Costs Allocable as Administration	133,075	56%												
167	DPH Licensing Fees	8,036	3%												
168	Liability Insurance	0	0%												
169	Quality Assurance Fees	95,898	40%												
174	Caregiver Training	0	0%												
	Total	237,009	100%						$ 237,009						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 14,432	$ 506	$ 651	$ 350	$ 15,939	3,248	$ 1,824	$ 110	$ -	$ 1,314	$ -	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy			7,124	0	0	0	7,124	1,452	815	49	0	587	0	***
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy			3,982	0	0	0	3,982	811	456	28	0	328	0	***
083	Speech Pathology			1,318	0	0	0	1,318	269	151	9	0	109	0	***
085	Pharmacy			3,976	84	108	58	4,227	861	484	29	0	349	0	***
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			0	56	72	39	167	34	19	1	0	14	0	
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	**
	ROUTINE SERVICES														
105	Skilled Nursing Care			797,610	165,231	139,955	26,466	1,129,262	230,114	129,203	7,802	0	93,108	0	*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatrics			0	0	0	0	0	0	0	0	0	0	0	**
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber			1,081	0	0	0	1,081	220	124	7	0	89	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 237,009		$ 829,523	$ 165,877	$ 140,787	$ 26,912	$ 1,163,100	$ 237,009						
	Total Administrative Costs							$ 237,009		$ 133,075	$ 8,036	$ -	$ 95,898	$ -	
	Unit Cost Multiplier							0.20377359							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 13,995	$ 3,017	$ 874	$ 17,885							
	TOTAL FACILITY COSTS							$ 1,417,994							

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
LOS GATOS OAKS CONVALESCENT HOSPITAL	ZZR18425H	1609820281	206430810	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adjs 1, 5)	(Adjs 1, 5)	(Adjs 1, 5)	(Adj 2)	(Adj 3)					
	GENERAL SERVICES										
005	Plant Operations and Maintenance	126									
010	Housekeeping	7	7								
060	Laundry and Linen	350	350	350							
065	Dietary	866	866	866							
155	Social Services	36	36	36							
160	Activities	227	227	227							
165	Administration	135	135	135							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	54	54	54						15,939	15,939
077	Specialized Support Surfaces									0	0
080	Physical Therapy									7,124	7,124
081	Respiratory Therapy									0	0
082	Occupational Therapy									3,982	3,982
083	Speech Pathology									1,318	1,318
085	Pharmacy	9	9	9						4,227	4,227
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services	6	6	6						167	167
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	2,610	2,610	2,610	94,990	28,497	793,461	793,461	793,461	1,129,262	1,129,262
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatrics						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber									1,081	1,081
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	4,426	4,300	4,293	94,990	28,497	793,461	793,461	793,461	1,163,100	1,163,100
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 9,369	$ 17,058			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.011807764	0.021498221			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ -	$ 40,246	$ 37,277	$ 94,297	$ 337	$ 2,128	$ 6,723	$ 1,266	$ 12,729
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		0.00000000	9.37479618	0.39243266	3.30900002	0.00042534	0.00268202	0.00847301	0.00108813	0.01094403
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 48,267	$ 3,549	$ 16,306	$ 64,086	$ 686	$ 5,146	$ -	$ 1,627	$ 1,390
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.22488372	0.82659543	0.17166036	2.24885360	0.00086438	0.00648512	0.00000000	0.00139881	0.00119508
	TOTAL CAPITAL COSTS - SCH. 5	$ 27,786	$ 791	$ 45	$ 2,265	$ 5,605	$ 233	$ 1,469	$ -	$ 874	$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	6.27790330	0.18395717	0.01053646	0.02384818	0.19669073	0.00029366	0.00185168	0.00000000	0.00075125	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: LOS GATOS OAKS CONVALESCENT HOSPITAL

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

Provider Number: ZZR18425H

NPI: 1609820281

OSHPD Facility Number: 206430810

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 0	$ 0	$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200	0	0	0	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	48,267	0	48,267	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 48,267	$ 0	$ 48,267	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 29,997	$ 0	$ 29,997	(Sch 3)
010	.20-.39	Fringe Benefits	6300	10,249	0	10,249	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	3,470	0	3,470	(Sch 4)
010		Housekeeping - Total	6300	$ 43,716	$ 0	$ 43,716	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	956	0	956	(Sch 5)
025		Depreciation: Equipment	7140	2,244	0	2,244	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	2,125	0	2,125	(Sch 5)
040		Property Taxes	7300	22,461	0	22,461	(Sch 5)
045		Property Insurance	7400	5,234	0	5,234	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest-Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		$ 125,003	$ 0	$ 125,003	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 28,010	$ 0	$ 28,010	(Sch 3)
060	.20-.39	Fringe Benefits	6400	5,986	0	5,986	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	12,088	0	12,088	(Sch 4)
060		Laundry and Linen - Total	6400	$ 46,084	$ 0	$ 46,084	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 68,015	$ 0	$ 68,015	(Sch 3)
065	.20-.39	Fringe Benefits	6500	18,163	0	18,163	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	53,649	0	53,649	(Sch 4)
065		Dietary - Total	6500	$ 139,827	$ 0	$ 139,827	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services (Note 1)					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	14,432	0	14,432	
075		Patient Supplies - Total	8100	$ 14,432	$ 0	$ 14,432	(Sch 2)
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: LOS GATOS OAKS CONVALESCENT HOSPITAL

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

Provider Number: ZZR18425H

NPI: 1609820281

OSHPD Facility Number: 206430810

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	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	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	7,124	0	7,124	
080		Physical Therapy - Total	8200	$ 7,124	$ 0	$ 7,124	(Sch 2)
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	(Sch 2)
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	0	0	0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	3,982	0	3,982	
082		Occupational Therapy - Total	8250	$ 3,982	$ 0	$ 3,982	(Sch 2)
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	1,318	0	1,318	
083		Speech Pathology - Total	8280	$ 1,318	$ 0	$ 1,318	(Sch 2)
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	3,976	0	3,976	
085		Pharmacy - Total	8300	$ 3,976	$ 0	$ 3,976	(Sch 2)
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	0	0	0	
090		Laboratory - Total	8400	$ 0	$ 0	$ 0	(Sch 2)
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	(Sch 2)
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	0	0	0	
100		Other Ancillary Services - Total	8900	$ 0	$ 0	$ 0	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: LOS GATOS OAKS CONVALESCENT HOSPITAL

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

Provider Number: ZZR18425H

NPI: 1609820281

OSHPD Facility Number: 206430810

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
101		Subacute Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102		Subacute Pediatrics Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
104		Subtotal 075 - 102		$ 30,832	$ 0	$ 30,832	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 637,445	$ 0	$ 637,445	(Sch 2)
105	.20-.39	Fringe Benefits	6110	133,738	0	133,738	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	22,278	0	22,278	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 793,461	$ 0	$ 793,461	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$ 0	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care- Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$ 0	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care- Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatrics					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	
126		Subacute Care - Pediatrics - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: LOS GATOS OAKS CONVALESCENT HOSPITAL

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

Provider Number: ZZR18425H

NPI: 1609820281

OSHPD Facility Number: 206430810

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	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)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	0	0	0	
140	.40-.99	Other - Nonlabor	8900	1,081	0	1,081	
140		Beauty and Barber - Total	8900	$ 1,081	$ 0	$ 1,081	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
146		**Subtotal 105 - 145**		$ 794,542	$ 0	$ 794,542	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 8,256	$ 0	$ 8,256	(Sch 2)
155	.20-.39	Fringe Benefits	6600	1,113	0	1,113	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	252	0	252	(Sch 4)
155		Social Services - Total	6600	$ 9,621	$ 0	$ 9,621	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: LOS GATOS OAKS CONVALESCENT HOSPITAL

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

Provider Number: ZZR18425H

NPI: 1609820281

OSHPD Facility Number: 206430810

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 14,296	$ 0	$ 14,296	(Sch 2)
160	.20-.39	Fringe Benefits	6700	2,762	0	2,762	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,410	0	2,410	(Sch 4)
160		Activities - Total	6700	$ 19,468	$ 0	$ 19,468	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 73,512	$ 0	$ 73,512	(Sch 6)
165	.20-.39	Fringe Benefits	6900	10,591	0	10,591	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	43,738	0	43,738	(Sch 6)
165		Administration - Total	6900	$ 127,841	$ 0	$ 127,841	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 11,597	$ 0	$ 11,597	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	1,132	0	1,132	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	1,390	0	1,390	(Sch 4)
166		Medical Records - Total	6900	$ 14,119	$ 0	$ 14,119	
167		DPH Licensing Fees	6900	$ 8,036	$ 0	$ 8,036	(Sch 6)
168		Liability Insurance	6900	$ 0	$ 0	$ 0	(Sch 6)
169		Quality Assurance Fees	6900	$ 86,232	$ 9,666	$ 95,898	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 5,557	$ 0	$ 5,557	(Sch 3)
170	.20-.39	Fringe Benefits	6800	1,166	0	1,166	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 6,723	$ 0	$ 6,723	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 272,040	$ 9,666	$ 281,706	
200		**Total**		**$ 1,408,328**	**$ 9,666**	**$ 1,417,994**	

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: LOS GATOS OAKS CONVALESCENT HOSPITAL

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

Provider Number: ZZR18425H

NPI: 1609820281

OSHPD Facility Number: 206430810

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		$	$	$ 0
005	2	Fringe Benefits				0
005	3	Agency Staff				0
005	4	Other - Nonlabor		48,267	0	48,267
005	5	Plant Operations and Maintenance - Total		$ 48,267	$ 0	$ 48,267
010		Housekeeping				
010	1	Salaries and Wages		$ 29,997	$ 0	$ 29,997
010	2	Fringe Benefits		10,249	0	10,249
010	3	Agency Staff				0
010	4	Other - Nonlabor		3,470	0	3,470
010	5	Housekeeping - Total		$ 43,716	$ 0	$ 43,716
015	4	Depreciation: Buildings and Improvements		$	$	$ 0
020	4	Depreciation: Leasehold Improvements		956	0	956
025	4	Depreciation: Equipment		2,244	0	2,244
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals		2,125	0	2,125
040	4	Property Taxes		22,461	0	22,461
045	4	Property Insurance		5,234	0	5,234
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other				0
		Subtotal 005 - 055		125,003	0	125,003
060		Laundry and Linen				
060	1	Salaries and Wages		$ 28,010	$ 0	$ 28,010
060	2	Fringe Benefits		5,986	0	5,986
060	3	Agency Staff				0
060	4	Other - Nonlabor		12,088	0	12,088
060	5	Laundry and Linen - Total		$ 46,084	$ 0	$ 46,084
065		Dietary				
065	1	Salaries and Wages		$ 68,015	$ 0	$ 68,015
065	2	Fringe Benefits		18,163	0	18,163
065	3	Agency Staff				0
065	4	Other - Nonlabor		53,649	0	53,649
065	5	Dietary - Total		$ 139,827	$ 0	$ 139,827
070	4	Provision for Bad Debts		$	$	$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		$	$	$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		14,432	0	14,432
075	5	Patient Supplies - Total		$ 14,432	$ 0	$ 14,432
077		Specialized Support Surfaces				
077	1	Salaries and Wages		$	$	$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: LOS GATOS OAKS CONVALESCENT HOSPITAL

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

Provider Number: ZZR18425H

NPI: 1609820281

OSHPD Facility Number: 206430810

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		$	$	$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff				0
080	4	Other - Nonlabor		7,124	0	7,124
080	5	Physical Therapy - Total		$ 7,124	$ 0	$ 7,124
081		Respiratory Therapy				
081	1	Salaries and Wages		$	$	$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		$ 0	$ 0	$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		$	$	$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff				0
082	4	Other - Nonlabor		3,982	0	3,982
082	5	Occupational Therapy - Total		$ 3,982	$ 0	$ 3,982
083		Speech Pathology				
083	1	Salaries and Wages		$	$	$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor		1,318	0	1,318
083	5	Speech Pathology - Total		$ 1,318	$ 0	$ 1,318
085		Pharmacy				
085	1	Salaries and Wages		$	$	$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		3,976	0	3,976
085	5	Pharmacy - Total		$ 3,976	$ 0	$ 3,976
090		Laboratory				
090	1	Salaries and Wages		$	$	$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor				0
090	5	Laboratory - Total		$ 0	$ 0	$ 0
095		Home Health Services				
095	1	Salaries and Wages		$	$	$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		$ 0	$ 0	$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		$	$	$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff				0
100	4	Other - Nonlabor				0
100	5	Other Ancillary Services - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: LOS GATOS OAKS CONVALESCENT HOSPITAL

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

Provider Number: ZZR18425H

NPI: 1609820281

OSHPD Facility Number: 206430810

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		$	$	$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		$ 0	$ 0	$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		$	$	$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		$ 0	$ 0	$ 0
104		**Subtotal 075 - 102**		$ 30,832	$ 0	$ 30,832
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		$ 637,445	$ 0	$ 637,445
105	2	Fringe Benefits		133,738	0	133,738
105	3	Agency Staff				0
105	4	Other - Nonlabor		22,278	0	22,278
105	5	Skilled Nursing Care - Total		$ 793,461	$ 0	$ 793,461
110		Intermediate Care				
110	1	Salaries and Wages		$	$	$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		$ 0	$ 0	$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		$	$	$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		$ 0	$ 0	$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		$	$	$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		$ 0	$ 0	$ 0
125		Subacute Care				
125	1	Salaries and Wages		$	$	$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		$ 0	$ 0	$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		$	$	$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: LOS GATOS OAKS CONVALESCENT HOSPITAL

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

Provider Number: ZZR18425H

NPI: 1609820281

OSHPD Facility Number: 206430810

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		$	$	$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		$ 0	$ 0	$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		$	$	$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		$ 0	$ 0	$ 0
135		Other Routine Services				
135	1	Salaries and Wages		$	$	$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		$ 0	$ 0	$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		$	$	$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		$ 0	$ 0	$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		$	$	$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff				0
140	4	Other - Nonlabor		1,081	0	1,081
140	5	Beauty and Barber - Total		$ 1,081	$ 0	$ 1,081
145		Other Nonreimbursable				
145	1	Salaries and Wages		$	$	$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		$ 0	$ 0	$ 0
146		**Subtotal 105 - 145**		$ 794,542	$ 0	$ 794,542
155		Social Services				
155	1	Salaries and Wages		$ 8,256	$ 0	$ 8,256
155	2	Fringe Benefits		1,113	0	1,113
155	3	Agency Staff				0
155	4	Other - Nonlabor		252	0	252
155	5	Social Services - Total		$ 9,621	$ 0	$ 9,621
160		Activities				
160	1	Salaries and Wages		$ 14,296	$ 0	$ 14,296
160	2	Fringe Benefits		2,762	0	2,762
160	3	Agency Staff				0
160	4	Other - Nonlabor		2,410	0	2,410
160	5	Activities - Total		$ 19,468	$ 0	$ 19,468

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: LOS GATOS OAKS CONVALESCENT HOSPITAL

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

Provider Number: ZZR18425H

NPI: 1609820281

OSHPD Facility Number: 206430810

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		$ 73,512	$ 0	$ 73,512
165	2	Fringe Benefits		10,591	0	10,591
165	3	Agency Staff				0
165	4	Other - Nonlabor		43,738	0	43,738
165	5	Administration - Total		$ 127,841	$ 0	$ 127,841
166		Medical Records				
166	1	Medical Records - Salaries and Wages		$ 11,597	$ 0	$ 11,597
166	2	Medical Records - Fringe Benefits		1,132	0	1,132
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor		1,390	0	1,390
166	5	Medical Records - Total		$ 14,119	$ 0	$ 14,119
167	4	DPH Licensing Fees ***		$ 8,036	$ 0	$ 8,036
168	4	Liability Insurance ***		$	$	$ 0
169	4	Quality Assurance Fees ***		$ 86,232	$ 0	$ 86,232
170		Inservice Education - Nursing				
170	1	Salaries and Wages		$ 5,557	$ 0	$ 5,557
170	2	Fringe Benefits		1,166	0	1,166
170	3	Agency Staff				0
170	4	Other - Nonlabor				0
170	5	Inservice Education - Nursing - Total		$ 6,723	$ 0	$ 6,723
174		Caregiver Training ***				
174	1	Salaries and Wages		$	$	$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		$ 0	$ 0	$ 0
		Subtotal 155 - 174		$ 272,040	$ 0	$ 272,040
200		**Total**		**$ 1,408,328**	**$ $ -**	**$ 1,408,328**

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

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

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

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

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
LOS GATOS OAKS CONVALESCENT HOSPITAL	ZZR18425H	1609820281	206430810	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	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							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
LOS GATOS OAKS CONVALESCENT HOSPITAL	ZZR18425H	1609820281	206430810	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
LOS GATOS OAKS CONVALESCENT HOSPITAL	ZZR18425H	1609820281	206430810	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							
128	1	Transitional Inpatient Care Salaries and Wages	0							
128	2	Transitional Inpatient Care Fringe Benefits	0							
128	3	Transitional Inpatient Care Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care -Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber Salaries and Wages	0							
140	2	Beauty and Barber Fringe Benefits	0							
140	3	Beauty and Barber Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	0							
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
LOS GATOS OAKS CONVALESCENT HOSPITAL	ZZR18425H	1609820281	206430810	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
167	4	DPH Licensing Fees	0							
168	4	Liability Insurance	0							
169	4	Quality Assurance Fees	9,666	9,666						
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Medical Records - Salaries and Wages	0							
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
180	4	Professional Liability - Deductible	0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
200		Total	$9,666	9,666	0	0	0	0	0	0
			(To Sch 8)							

Provider Name	Fiscal Period	Provider Number	Adjustments
LOS GATOS OAKS CONVALESCENT HOSPITAL	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR18425H	6

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							MEMORANDUM ADJUSTMENTS			
1	10.7	075	1,2,3	7	075	N/A	Patient Supplies (Square Feet)	0	54	54
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	9	9
	10.7	100	1,2,3	7	100	N/A	Other Ancillary Services	0	6	6
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	2,610	2,610
	10.7	175	1,2,3	7	N/A	N/A	Total Statistics - Square Feet	0	2,679	2,679 *
2	10.7	105	4	7	105	N/A	Skilled Nursing Care (Laundry Pounds)	0	94,990	94,990
	10.7	175	4	7	N/A	N/A	Total Statistics - Laundry Pounds	0	94,990	94,990
3	10.7	105	5	7	105	N/A	Skilled Nursing Care (Patient Meals)	0	28,497	28,497
	10.7	175	5	7	N/A	N/A	Total Statistics - Patient Meals	0	28,497	28,497

To reconcile provider's reported statistics on page 10.7 to provider's reported statistics on page 11.1.
CMS Pub. 15-1, Sections 2300 and 2304

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
LOS GATOS OAKS CONVALESCENT HOSPITAL	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR18425H	6

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED COSTS			
4	10.5	169	4	8A-2	169	4	Administration - Quality Assurance Fees To adjust reported quality assurance fees to agree with the provider's records for proper cost determination. CMS Pub. 15-1 Sections 2300 and 2304	$86,232	$9,666	$95,898

Provider Name	Fiscal Period	Provider Number	Adjustments
LOS GATOS OAKS CONVALESCENT HOSPITAL	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR18425H	6

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED STATISTICS				
5	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)		0	126	126
	10.7	010	1,2	7	010	N/A	Housekeeping		0	7	7
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen		0	350	350
	10.7	065	1,2,3	7	065	N/A	Dietary		0	866	866
	10.7	155	1,2,3	7	155	N/A	Social Services		0	36	36
	10.7	160	1,2,3	7	160	N/A	Activities		0	227	227
	10.7	165	1,2,3	7	165	N/A	Administration		0	135	135
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	*	2,679	1,747	4,426
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	*	2,679	1,621	4,300
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	*	2,679	1,614	4,293

To adjust square footage to agree with the prior year audited amounts for proper cost finding.
CMS Pub. 15-1 Sections 2300 and 2304

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
LOS GATOS OAKS CONVALESCENT HOSPITAL	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR18425H	6

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED PATIENT DAYS			
6	11(2)	105	9	1	12	N/A	Total Patient Days To adjust total patient days to reflect the total days reported on the monthly quality assurance fee invoices submitted to the Department during fiscal year ending December 31, 2009, for proper cost finding. CMS Pub. 15-1 Sections 2300 and 2304	9,631	12	9,643