

**REPORT
ON THE
RATE SETTING AUDIT**

**LOS ROBLES CARE CENTER
OJAI, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1265515118**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Maria Delgado
Audit Supervisor: Cyrus Lam
Auditor: Clara Yau**



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



EDMUND G. BROWN JR.
GOVERNOR

June 3, 2013

Carol Ann Wagnen, Administrator
Los Robles Care Center
601 North Montgomery Street
Ojai, CA 93024

LOS ROBLES CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1265515118
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 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 Medi-Cal Benefits, Waiver Analysis and Rates 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.

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

cc: Fran Gregory
Medi-Cal Billing Consultant
FBC Services
17711 Penny Court
Grass Valley, CA 95949

Carol Ann Wagnen
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cc: Linda Chien Johnson
L. C. Associates
2415 San Ramon Valley Boulevard, Suite 4139
San Ramon, CA 94583

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
LOS ROBLES CARE CENTER

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

Provider NPI:
1265515118

OSHPD Facility No.:
206560465

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	\$ 2,066,303	\$ 90.49
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 592,905	\$ 25.96
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 531,614	\$ 23.28
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 524,196	\$ 22.96
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 36,661	\$ 1.61
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 15,498	\$ 0.68
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 20,615	\$ 0.90
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 280,553	\$ 12.29
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 429,922	\$ 18.83
11	Cost of Routine Service/Audited Total Costs	\$ 4,504,482.00	\$ 4,498,268	\$ 196.99
12	Total Patient Days (Adj 14)	22,586	22,835	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 199.44	\$ 196.99	
14	Overpayments (Adj)		\$ 0	
15	Medi-Cal Days (Adj 15)	20,278	9,706	
16	Medi-Cal Managed Care Days (Adj 16)		10,706	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
LOS ROBLES CARE CENTER

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

Provider NPI:
1265515118

OSHPD Facility No.:
206560465

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
LOS ROBLES CARE CENTER

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

Provider NPI:
1265515118

OSHPD Facility No.:
206560465

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 55,943	\$ 55,943		
160	Activities	70,927		\$ 70,927	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	1,939,433	55,943	70,927	2,066,303 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,066,303	\$ 55,943	\$ 70,927	\$ 2,066,303

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
LOS ROBLES CARE CENTER

Provider NPI:
1265515118

OSHPD Facility Number:
206560465

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 162,605	\$ 162,605										
010	Housekeeping	65,216	360	\$ 65,576									
060	Laundry and Linen	33,832	8,441	3,412	\$ 45,685								
065	Dietary	269,517	12,357	4,995	0	\$ 286,869							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	4,085	1,651	0	0	0	\$ 5,737					
165	Administration	N/A	4,389	1,774	0	0	0	0		\$ 6,163	\$ 6,163		
166	Medical Records	41,788	1,486	600	0	0	0	0		43,874		\$ 43,874	
170	Inservice Education - Nursing	35,112	0	0	0	0	0	0	\$ 35,112				
ANCILLARY SERVICES													
075	Patient Supplies		1,519	614	0	0	0	0	0	2,133	37	262	\$ 2,432
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		4,209	1,701	0	0	0	0	0	5,910	244	1,738	7,892
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	129	916	1,045
083	Speech Pathology		0	0	0	0	0	0	0	0	31	220	250
085	Pharmacy		0	0	0	0	0	0	0	0	141	1,000	1,141
090	Laboratory		0	0	0	0	0	0	0	0	14	97	111
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	9	63	72
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		124,272	50,228	45,685	286,869	0	5,737	35,112	547,903	5,543	39,459	592,905
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		1,486	600	0	0	0	0	0	2,086	17	119	2,222
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 608,070	\$ 162,605	\$ 65,576	\$ 45,685	\$ 286,869	\$ -	\$ 5,737	\$ 35,112	\$ 558,033	\$ 6,163	\$ 43,874	\$ 608,070

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
LOS ROBLES CARE CENTER

Provider NPI:
1265515118

OSHPD Facility Number:
206560465

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 156,359	\$ 156,359										
010	Housekeeping	19,743	346	\$ 20,089									
060	Laundry and Linen	22,734	8,117	1,045	\$ 31,896								
065	Dietary	243,765	11,883	1,530	0	\$ 257,178							
155	Social Services	0	0	0	0	0	\$ -						
160	Activities	8,856	3,928	506	0	0	0	\$ 13,290					
165	Administration	N/A	4,221	543	0	0	0	0		\$ 4,764	\$ 4,764		
166	Medical Records	474	1,429	184	0	0	0	0		2,086		\$ 2,086	
170	Inservice Education - Nursing	194	0	0	0	0	0	0	\$ 194				
ANCILLARY SERVICES													
075	Patient Supplies	15,144	1,461	188	0	0	0	0	0	16,793	28	12	\$ 16,834
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	136,371	4,047	521	0	0	0	0	0	140,940	189	83	141,211
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	85,447	0	0	0	0	0	0	0	85,447	99	44	85,590
083	Speech Pathology	20,481	0	0	0	0	0	0	0	20,481	24	10	20,515
085	Pharmacy	93,313	0	0	0	0	0	0	0	93,313	109	48	93,469
090	Laboratory	9,065	0	0	0	0	0	0	0	9,065	11	5	9,080
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	5,889	0	0	0	0	0	0	0	5,889	7	3	5,899
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	88,009	119,499	15,387	31,896	257,178	0	13,290	194	525,453	4,285	1,877	531,614
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,995	1,429	184	0	0	0	0	0	3,607	13	6	3,626
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 907,839	\$ 156,359	\$ 20,089	\$ 31,896	\$ 257,178	\$ -	\$ 13,290	\$ 194	\$ 900,988	\$ 4,764	\$ 2,086	\$ 907,839

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LOS ROBLES CARE CENTER

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

Provider NPI:
1265515118

OSHPD Facility Number:
206560465

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 550,689	93%							
	Property Tax (line 40)	38,514	7%	\$ 589,203						
005	Plant Operations and Maintenance			27,450	\$ 27,450					
010	Housekeeping			1,244	61	\$ 1,305				
060	Laundry and Linen			29,161	1,425	68	\$ 30,654			
065	Dietary			42,691	2,086	99	0	\$ 44,877		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			14,114	690	33	0	0	0	\$ 14,836
165	Administration			15,164	741	35	0	0	0	0
166	Medical Records			5,132	251	12	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			5,249	256	12	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			14,542	711	34	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			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
ROUTINE SERVICES										
105	Skilled Nursing Care			429,324	20,979	1,000	30,654	44,877	0	14,836
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			5,132	251	12	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 589,203	100%	\$ 589,203	\$ 27,450	\$ 1,305	\$ 30,654	\$ 44,877	\$ -	\$ 14,836

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LOS ROBLES CARE CENTER

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

Provider NPI:
1265515118

OSHPD Facility Number:
206560465

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 93% Of Total	Property Tax 7% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 550,689	93%							
	Property Tax (line 40)	38,514	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 15,940	\$ 15,940				
166	Medical Records				5,395		\$ 5,395			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	5,518	95	32	\$ 5,645	\$ 5,276	\$ 369
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	15,286	631	214	16,131	15,077	1,054
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	333	113	445	416	29
083	Speech Pathology			0	0	80	27	107	100	7
085	Pharmacy			0	0	363	123	486	455	32
090	Laboratory			0	0	35	12	47	44	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	23	8	31	29	2
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	541,669	14,336	4,852	560,858	524,196	36,661 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	5,395	43	15	5,453	5,096	356
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 589,203	100%	\$ -	\$ 567,868	\$ 15,940	\$ 5,395	\$ 589,203	\$ 550,689	\$ 38,514

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
LOS ROBLES CARE CENTER

Provider NPI:
1265515118

OSHPD Facility Number:
206560465

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. 58% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 38% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 8,573												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	469,448												
	Total Costs Allocable as Administration	478,021	58%											
167	CDPH Licensing Fees	17,232	2%											
168	Professional Liability Insurance	22,921	3%											
169	Quality Assurance Fees	311,941	38%											
174	Caregiver Training	0	0%											
	Total	830,115	100%						\$ 830,115					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,133	\$ 16,793	\$ 5,518	\$ 24,444	4,957	\$ 2,855	\$ 103	\$ 137	\$ 1,863	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	5,910	140,940	15,286	162,136	32,882	18,935	683	908	12,356	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	85,447	0	85,447	17,329	9,979	360	478	6,512	0
083	Speech Pathology			0	0	20,481	0	20,481	4,154	2,392	86	115	1,561	0
085	Pharmacy			0	0	93,313	0	93,313	18,924	10,898	393	523	7,111	0
090	Laboratory			0	0	9,065	0	9,065	1,838	1,059	38	51	691	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	5,889	0	5,889	1,194	688	25	33	449	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,066,303	547,903	525,453	541,669	3,681,328	746,587	429,922	15,498	20,615	280,553	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,086	3,607	5,395	11,089	2,249	1,295	47	62	845	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 830,115		\$ 2,066,303	\$ 558,033	\$ 900,988	\$ 567,868	\$ 4,093,192	\$ 830,115					
	Total Administrative Costs							\$ 830,115		\$ 478,021	\$ 17,232	\$ 22,921	\$ 311,941	\$ -
	Unit Cost Multiplier							0.20280382						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 50,037	\$ 6,851	\$ 21,335	\$ 78,223							
	TOTAL FACILITY COSTS							\$ 5,001,530						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
LOS ROBLES CARE CENTER

Provider NPI:
1265515118

OSHPD Facility Number:
206560465

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 11)	Plant Ops (SQ FT) 5 (Adj 11)	Hskpng (SQ FT) 10 (Adj 11)	Laundry (LBS) 60 (Adj 12)	Dietary (MEALS) 65 (Adj 13)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
GENERAL SERVICES											
005	Plant Operations and Maintenance	706									
010	Housekeeping	32	32								
060	Laundry and Linen	750	750	750							
065	Dietary	1,098	1,098	1,098							
155	Social Services										
160	Activities	363	363	363							
165	Administration	390	390	390							
166	Medical Records	132	132	132							
170	Inservice Education - Nursing										
ANCILLARY SERVICES											
075	Patient Supplies	135	135	135						24,444	24,444
077	Specialized Support Surfaces									0	0
080	Physical Therapy	374	374	374						162,136	162,136
081	Respiratory Therapy									0	0
082	Occupational Therapy									85,447	85,447
083	Speech Pathology									20,481	20,481
085	Pharmacy									93,313	93,313
090	Laboratory									9,065	9,065
095	Home Health Services									0	0
100	Other Ancillary Services									5,889	5,889
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	11,042	11,042	11,042	225,160	67,548	2,027,442	2,027,442	2,027,442	3,681,328	3,681,328
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
NONREIMBURSABLE											
139	Residential Care									0	0
140	Beauty and Barber	132	132	132						11,089	11,089
145	Other Nonreimbursable									0	0
TOTAL STATISTICS		15,154	14,448	14,416	225,160	67,548	2,027,442	2,027,442	2,027,442	4,093,192	4,093,192
TOTAL DIRECT SALARIES COSTS - SCH. 2							\$ 55,943	\$ 70,927			
UNIT COST MULTIPLIER (DIRECT SALARIES)							0.027592898	0.034983492			
TOTAL INDIRECT SALARIES COSTS - SCH. 3			\$ 162,605	\$ 65,576	\$ 45,685	\$ 286,869	\$ -	\$ 5,737	\$ 35,112	\$ 6,163	\$ 43,874
UNIT COST MULTIPLIER (INDIRECT SALARIES)			11.25449889	4.54884462	0.20289797	4.24689215	0.00000000	0.00282948	0.01731838	0.00150575	0.01071878
TOTAL INDIRECT OTHER COSTS - SCH. 4			\$ 156,359	\$ 20,089	\$ 31,896	\$ 257,178	\$ -	\$ 13,290	\$ 194	\$ 4,764	\$ 2,086
UNIT COST MULTIPLIER (INDIRECT OTHER)			10.82218992	1.39354260	0.14165837	3.80733514	0.00000000	0.00655521	0.00009569	0.00116392	0.00050974
TOTAL CAPITAL COSTS - SCH. 5		\$ 589,203	\$ 27,450	\$ 1,305	\$ 30,654	\$ 44,877	\$ -	\$ 14,836	\$ -	\$ 15,940	\$ 5,395
UNIT COST MULTIPLIER (CAPITAL COSTS)		38.88102151	1.89991703	0.09052373	0.13614140	0.66437001	0.00000000	0.00731776	0.00000000	0.00389424	0.00131805

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LOS ROBLES CARE CENTER

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

Provider NPI:
1265515118

OSHPD Facility Number:
206560465

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	\$ 140,145	\$ 0	\$ 140,145	(Sch 3)
005	.20-.39	Fringe Benefits	6200	22,460	0	22,460	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	172,503	(16,144)	156,359	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 335,108	\$ (16,144)	\$ 318,964	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 51,743	\$ 0	\$ 51,743	(Sch 3)
010	.20-.39	Fringe Benefits	6300	13,473	0	13,473	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	19,743	0	19,743	(Sch 4)
010		Housekeeping - Total	6300	\$ 84,959	\$ 0	\$ 84,959	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 72,096	\$ 0	\$ 72,096	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	6,828	0	6,828	(Sch 5)
025		Depreciation: Equipment	7140	82,805	0	82,805	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	63,814	0	63,814	(Sch 5)
040		Property Taxes	7300	39,933	(1,419)	38,514	(Sch 5)
045		Property Insurance	7400	12,678	(4,105)	8,573	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	325,146	0	325,146	(Sch 5)
055		Interest - Other	7600	\$ 1,129	\$ (1,129)	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,024,496	\$ (22,797)	\$ 1,001,699	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 28,964	\$ 0	\$ 28,964	(Sch 3)
060	.20-.39	Fringe Benefits	6400	4,868	0	4,868	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	22,734	0	22,734	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 56,566	\$ 0	\$ 56,566	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 232,781	\$ 0	\$ 232,781	(Sch 3)
065	.20-.39	Fringe Benefits	6500	36,736	0	36,736	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	243,765	0	243,765	(Sch 4)
065		Dietary - Total	6500	\$ 513,282	\$ 0	\$ 513,282	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	15,144	0	15,144	(Sch 4)
075		Patient Supplies - Total	8100	\$ 15,144	\$ 0	\$ 15,144	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LOS ROBLES CARE CENTER

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

Provider NPI:
1265515118

OSHPD Facility Number:
206560465

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	136,371	0	136,371	(Sch 4)
080		Physical Therapy - Total	8200	\$ 136,371	\$ 0	\$ 136,371	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	85,447	0	85,447	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 85,447	\$ 0	\$ 85,447	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	20,481	0	20,481	(Sch 4)
083		Speech Pathology - Total	8280	\$ 20,481	\$ 0	\$ 20,481	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	93,313	0	93,313	(Sch 4)
085		Pharmacy - Total	8300	\$ 93,313	\$ 0	\$ 93,313	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	9,065	0	9,065	(Sch 4)
090		Laboratory - Total	8400	\$ 9,065	\$ 0	\$ 9,065	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	5,889	0	5,889	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 5,889	\$ 0	\$ 5,889	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LOS ROBLES CARE CENTER

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

Provider NPI:
1265515118

OSHPD Facility Number:
206560465

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 365,710	\$ 0	\$ 365,710	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,649,733	\$ 0	\$ 1,649,733	(Sch 2)
105	.20-.39	Fringe Benefits	6110	289,700	0	289,700	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	87,937	72	88,009	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,027,370	\$ 72	\$ 2,027,442	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LOS ROBLES CARE CENTER

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

Provider NPI:
1265515118

OSHPD Facility Number:
206560465

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900	1,995	0	1,995
140		Beauty and Barber - Total	8900	\$ 1,995	\$ 0	\$ 1,995
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,029,365	\$ 72	\$ 2,029,437
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 47,991	\$ 0	\$ 47,991
155	.20-.39	Fringe Benefits	6600	7,952	0	7,952
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600		0	0
155		Social Services - Total	6600	\$ 55,943	\$ 0	\$ 55,943

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LOS ROBLES CARE CENTER

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

Provider NPI:
1265515118

OSHPD Facility Number:
206560465

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	\$ 58,874	\$ 0	\$ 58,874	(Sch 2)
160	.20-.39	Fringe Benefits	6700	12,053	0	12,053	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,856	0	8,856	(Sch 4)
160		Activities - Total	6700	\$ 79,783	\$ 0	\$ 79,783	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 206,732	\$ 0	\$ 206,732	(Sch 6)
165	.20-.39	Fringe Benefits	6900	30,474	0	30,474	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	220,393	11,849	232,242	(Sch 6)
165		Administration - Total	6900	\$ 457,599	\$ 11,849	\$ 469,448	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 35,384	\$ 0	\$ 35,384	(Sch 3)
166	.20-.39	Fringe Benefits	6900	6,404	0	6,404	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	474	0	474	(Sch 4)
166		Medical Records - Total	6900	\$ 42,262	\$ 0	\$ 42,262	
167		CDPH Licensing Fees	6900	\$ 17,232	\$ 0	\$ 17,232	(Sch 6)
168		Professional Liability Insurance	6900	\$ 29,246	\$ (6,325)	\$ 22,921	(Sch 6)
169		Quality Assurance Fees	6900	\$ 311,941	\$ 0	\$ 311,941	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 28,783	\$ 0	\$ 28,783	(Sch 3)
170	.20-.39	Fringe Benefits	6800	6,329	0	6,329	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	194	0	194	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 35,306	\$ 0	\$ 35,306	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,029,312	\$ 5,524	\$ 1,034,836	
200		Total		\$ 5,018,731	\$ (17,201)	\$ 5,001,530	
210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	

* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
LOS ROBLES CARE CENTER

Provider NPI:
1265515118

OSHPD Facility Number:
206560465

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

Line No.	Sub No.	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
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	(16,144)		(3,764)				(7,873)	(4,507)
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	(1,419)		(1,419)					
045	4	Property Insurance	(4,105)					(4,105)		
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	(1,129)				(1,129)			
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:
LOS ROBLES CARE CENTER

Provider NPI:
1265515118

OSHPD Facility Number:
206560465

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

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	(\$17,201) (To Sch 8)	0	0	(1,419)	1,760	(1,129)	(4,105)	(7,873)	(4,507)

Provider Name:
LOS ROBLES CARE CENTER

Provider NPI:
1265515118

OSHPD Facility Number:
206560465

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

Line No.	Sub No.	Description	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ					
174	2	Caregiver Training - Fringe Benefits								
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
200		Total	(785)	857	0	0	0	0	0	0

Provider Name							Fiscal Period		Provider NPI		Adjustments
LOS ROBLES CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1265515118		16
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
1	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	\$220,393	\$6,325	\$226,718 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insuranc To reclassify finance fees, taxes and other fees associated with liabilit insurance to the Administration cost center 42 CFR 413.24 / CMS Pub. 15-1, Section 216z CCR, Title 22, Sections 52000(b) and 5250'	29,246	(6,325)	22,921	
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabo	\$172,503	(\$3,764)	\$168,739 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo To reclassify vehicle expenses to the appropriate cost center fr proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	* 226,718	3,764	230,482 *	

*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period	Provider NPI		Adjustments
LOS ROBLES CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1265515118		16
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				
ADJUSTMENTS TO REPORTED COSTS										
3	10.5	040	4	8A-1	040	4	Property Taxes To eliminate property taxes not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2122.2F	\$39,933	(\$1,419)	\$38,514
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust accounting fees to agree with provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* \$230,482	\$1,760	\$232,242
5	10.5	055	4	8A-1	055	4	Interest - Other To eliminate the reported interest expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	\$1,129	(\$1,129)	\$0
6	10.5	045	4	8A-1	045	4	Property Insurance To adjust the reported property insurance expense to agree with the insurance invoices and policy. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$12,678	(\$4,105)	\$8,573

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
LOS ROBLES CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1265515118		16	
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					
ADJUSTMENTS TO REPORTED COSTS											
7	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To adjust the reported maintenance expenses to agree with provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$168,739	(\$7,873)	\$160,866 *
8	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate patient television costs. 42 CFR 413.9(c)(3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304	*	\$160,866	(\$4,507)	\$156,359
9	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To adjust the reported nursing supply expenses to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$87,937	(\$785)	\$87,152 *
10	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To adjust oxygen expenses to agree with provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub.15-1,Sections 2300 and 2304	*	\$87,152	\$857	\$88,009

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
LOS ROBLES CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1265515118		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>										
11	10.7	005	1	7	005	Plant Operations and Maintenance (Square Feet)	0	706	706	
	10.7	010	1,2	7	010	Housekeeping	0	32	32	
	10.7	060	1,2,3	7	060	Laundry and Linen	0	750	750	
	10.7	065	1,2,3	7	065	Dietary	0	1,098	1,098	
	10.7	075	1,2,3	7	075	Patient Supplies	0	135	135	
	10.7	080	1,2,3	7	080	Physical Therapy	0	374	374	
	10.7	105	1,2,3	7	105	Skilled Nursing Care	0	11,042	11,042	
	10.7	140	1,2,3	7	140	Beauty and Barber	0	132	132	
	10.7	160	1,2,3	7	160	Activities	0	363	363	
	10.7	165	1,2,3	7	165	Administration	0	390	390	
	10.7	166	1,2,3	7	166	Medical Records	0	132	132	
	10.7	175	1	7	N/A	Total - Square Feet	0	15,154	15,154	
	10.7	175	2	7	N/A	Total - Square Feet	0	14,448	14,448	
	10.7	175	3	7	N/A	Total - Square Feet	0	14,416	14,416	
12	10.7	105	4	7	105	Skilled Nursing Care (Pounds of Laundry)	0	225,160	225,160	
	10.7	175	4	7	N/A	Total - Pounds of Laundry	0	225,160	225,160	
13	10.7	105	5	7	105	Skilled Nursing Care (Number of Meals)	0	67,548	67,548	
	10.7	175	5	7	N/A	Total - Number of Meals	0	67,548	67,548	
<p>To adjust square footage, laundry and linen, and meals statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306</p>										

Provider Name							Fiscal Period	Provider NPI		Adjustments
LOS ROBLES CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1265515118		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
14	4.1	5	6	1	12	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	22,586	249	22,835	
15	4.1	5	2	1	15	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 31, 2012 Report Date: September 13, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	20,278	(10,572)	9,706	
16	Not Reported			1	16	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	10,706	10,706	