

**REPORT
ON THE
RATE SETTING AUDIT
OXNARD MANOR HEALTHCARE CENTER
OXNARD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1912992264
FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Gertrude Lake
Auditor: Amandeep Sodhi**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 26, 2013

Administrator
Oxnard Manor Healthcare Center
1400 West Gonzales Road
Oxnard, CA 93030

OXNARD MANOR HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1912992264
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$370,809, which resulted from Medi-Cal overpayments

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

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

Administrator
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Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

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

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—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

cc: Cathy Storr, Vice President
Axiom Healthcare Group
572 West 37th Street
San Pedro, CA 90731

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
OXNARD MANOR HEALTHCARE CENTER

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

Provider NPI:
1912992264

OSHPD Facility No.:
206560503

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	\$ 2,774,501	\$ 100.39
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 738,298	\$ 26.71
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 779,962	\$ 28.22
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 295,114	\$ 10.68
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 23,105	\$ 0.84
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 15,682	\$ 0.57
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 76,314	\$ 2.76
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 307,834	\$ 11.14
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 917,446	\$ 33.20
11	Cost of Routine Service/Audited Total Costs	\$ 5,932,600	\$ 5,928,256	\$ 214.50
12	Total Patient Days (Adj)	27,638	27,638	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 214.65	\$ 214.50	
14	Overpayments (Adj 6)	\$ 0	\$ 370,809	
15	Medi-Cal Days (Adj 5)	17,973	9,176	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 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:
OXNARD MANOR HEALTHCARE CENTER

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

Provider NPI:
1912992264

OSHPD Facility No.:
206560503

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	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
OXNARD MANOR HEALTHCARE CENTER

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

Provider NPI:
1912992264

OSHPD Facility No.:
206560503

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	\$ 66,433	\$ 66,433		
160	Activities	82,320		\$ 82,320	
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	332,334	0	0	332,334 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	243,636	0	0	243,636 ***
083	Speech Pathology	76,001	0	0	76,001 ***
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	2,625,748	66,433	82,320	2,774,501 *
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	\$ 3,426,472	\$ 66,433	\$ 82,320	\$ 3,426,472

* (To Schedule 1)
 ** (To Subacute Care - Pediatric Schedule 1)
 *** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
OXNARD MANOR HEALTHCARE CENTER

Provider NPI:
1912992264

OSHPD Facility Number:
206560503

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	\$ 35,869	\$ 35,869										
010	Housekeeping	144,016	333	\$ 144,349									
060	Laundry and Linen	94,169	1,197	4,863	\$ 100,229								
065	Dietary	334,519	4,387	17,821	0	\$ 356,727							
155	Social Services	N/A	146	593	0	0	\$ 739						
160	Activities	N/A	2,161	8,777	0	0	0	\$ 10,938					
165	Administration	N/A	2,560	10,398	0	0	0	0	\$ 12,958	\$ 12,958			
166	Medical Records	66,802	713	2,896	0	0	0	0	70,411		\$ 70,411		
170	Inservice Education - Nursing	81,724	630	2,560	0	0	0	0	\$ 84,914				
ANCILLARY SERVICES													
075	Patient Supplies		214	870	0	0	0	0	0	1,084	80	432	\$ 1,596 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	115	626	741 ***
080	Physical Therapy		139	563	0	0	0	0	0	702	796	4,327	5,826 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy		185	751	0	0	0	0	0	936	585	3,178	4,700 ***
083	Speech Pathology		58	237	0	0	0	0	0	296	183	992	1,470 ***
085	Pharmacy		105	425	0	0	0	0	0	530	466	2,533	3,528 ***
090	Laboratory		0	0	0	0	0	0	0	0	75	406	481 ***
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	26	141	167
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		23,004	93,446	100,229	356,727	739	10,938	84,914	669,998	10,616	57,684	738,298 *
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		36	148	0	0	0	0	0	185	17	91	292
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 757,099	\$ 35,869	\$ 144,349	\$ 100,229	\$ 356,727	\$ 739	\$ 10,938	\$ 84,914	\$ 673,730	\$ 12,958	\$ 70,411	\$ 757,099

* (To Schedule 1)
 ** (To Subacute Care - Pediatric Schedule 1)
 *** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
OXNARD MANOR HEALTHCARE CENTER

Provider NPI:
1912992264

OSHPD Facility Number:
206560503

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	\$ 129,968	\$ 129,968										
010	Housekeeping	20,772	1,208	\$ 21,980									
060	Laundry and Linen	82,011	4,338	740	\$ 87,089								
065	Dietary	220,710	15,897	2,714	0	\$ 239,320							
155	Social Services	5,484	529	90	0	0	\$ 6,103						
160	Activities	13,585	7,829	1,336	0	0	0	\$ 22,751					
165	Administration	N/A	9,275	1,583	0	0	0	0		\$ 10,859	\$ 10,859		
166	Medical Records	27,196	2,583	441	0	0	0	0		30,220		\$ 30,220	
170	Inservice Education - Nursing	11,755	2,284	390	0	0	0	0	\$ 14,428				
ANCILLARY SERVICES													
075	Patient Supplies	29,632	776	132	0	0	0	0	0	30,540	67	186	\$ 30,793
077	Specialized Support Surfaces	48,661	0	0	0	0	0	0	0	48,661	97	269	49,026
080	Physical Therapy	1,458	503	86	0	0	0	0	0	2,046	667	1,857	4,571
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	670	114	0	0	0	0	0	784	490	1,364	2,639
083	Speech Pathology	0	212	36	0	0	0	0	0	248	153	426	826
085	Pharmacy	194,930	379	65	0	0	0	0	0	195,374	391	1,087	196,851
090	Laboratory	31,597	0	0	0	0	0	0	0	31,597	63	174	31,834
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	10,965	0	0	0	0	0	0	0	10,965	22	61	11,047
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	279,033	83,354	14,229	87,089	239,320	6,103	22,751	14,428	746,308	8,896	24,758	779,962
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	6,373	132	23	0	0	0	0	0	6,528	14	39	6,581
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,114,130	\$ 129,968	\$ 21,980	\$ 87,089	\$ 239,320	\$ 6,103	\$ 22,751	\$ 14,428	\$ 1,073,051	\$ 10,859	\$ 30,220	\$ 1,114,130

* (To Schedule 1)

** (To Subacute Care - Pediatric Schedule 1)

*** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
OXNARD MANOR HEALTHCARE CENTER

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

Provider NPI:
1912992264

OSHPD Facility Number:
206560503

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 306,578	93%							
	Property Tax (line 40)	24,003	7%	\$ 330,581						
005	Plant Operations and Maintenance			11,661	\$ 11,661					
010	Housekeeping			2,964	108	\$ 3,072				
060	Laundry and Linen			10,644	389	104	\$ 11,137			
065	Dietary			39,008	1,426	379	0	\$ 40,813		
155	Social Services			1,298	47	13	0	0	\$ 1,358	
160	Activities			19,212	702	187	0	0	0	\$ 20,101
165	Administration			22,760	832	221	0	0	0	0
166	Medical Records			6,339	232	62	0	0	0	0
170	Inservice Education - Nursing			5,603	205	54	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,904	70	19	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,233	45	12	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,644	60	16	0	0	0	0
083	Speech Pathology			519	19	5	0	0	0	0
085	Pharmacy			930	34	9	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			204,536	7,479	1,989	11,137	40,813	1,358	20,101
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			325	12	3	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 330,581	100%	\$ 330,581	\$ 11,661	\$ 3,072	\$ 11,137	\$ 40,813	\$ 1,358	\$ 20,101

* (To Schedule 1)
 ** (To Subacute Care - Pediatric Schedule 1)
 *** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
OXNARD MANOR HEALTHCARE CENTER

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

Provider NPI:
1912992264

OSHPD Facility Number:
206560503

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)	\$ 306,578	93%							
	Property Tax (line 40)	24,003	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 23,813	\$ 23,813				
166	Medical Records				6,632		\$ 6,632			
170	Inservice Education - Nursing			\$ 5,863						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,992	146	41	\$ 2,179	\$ 2,021	\$ 158 ***
077	Specialized Support Surfaces			0	0	212	59	271	251	20 ***
080	Physical Therapy			0	1,290	1,463	408	3,161	2,932	230 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	1,720	1,075	299	3,095	2,870	225 ***
083	Speech Pathology			0	543	335	93	972	901	71 ***
085	Pharmacy			0	973	857	239	2,068	1,918	150 ***
090	Laboratory			0	0	137	38	176	163	13 ***
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	48	13	61	57	4
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0 **
	ROUTINE SERVICES									
105	Skilled Nursing Care			5,863	293,276	19,509	5,434	318,219	295,114	23,105 *
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	340	31	9	379	351	28
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 330,581	100%	\$ 5,863	\$ 300,135	\$ 23,813	\$ 6,632	\$ 330,581	\$ 306,578	\$ 24,003

* (To Schedule 1)
** (To Subacute Care - Pediatric Schedule 1)
*** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
OXNARD MANOR HEALTHCARE CENTER

Provider NPI:
1912992264

OSHPD Facility Number:
20656053

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. 70% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 23% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 24,875												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,094,984												
	Total Costs Allocable as Administration	1,119,859	70%											
167	CDPH Licensing Fees	19,142	1%											
168	Professional Liability Insurance	93,151	6%											
169	Quality Assurance Fees	375,750	23%											
174	Caregiver Training	0	0%											
	Total	1,607,902	100%						\$ 1,607,902					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 1,084	\$ 30,540	\$ 1,992	\$ 33,616	9,875	\$ 6,878	\$ 118	\$ 572	\$ 2,308	\$ -
077	Specialized Support Surfaces			0	0	48,661	0	48,661	14,295	9,956	170	828	3,341	0
080	Physical Therapy			332,334	702	2,046	1,290	336,373	98,815	68,822	1,176	5,725	23,092	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			243,636	936	784	1,720	247,077	72,583	50,552	864	4,205	16,962	0
083	Speech Pathology			76,001	296	248	543	77,088	22,646	15,772	270	1,312	5,292	0
085	Pharmacy			0	530	195,374	973	196,877	57,836	40,281	689	3,351	13,516	0
090	Laboratory			0	0	31,597	0	31,597	9,282	6,465	111	538	2,169	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	10,965	0	10,965	3,221	2,243	38	187	753	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			2,774,501	669,998	746,308	293,276	4,484,083	1,317,276	917,446	15,682	76,314	307,834	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	185	6,528	340	7,052	2,072	1,443	25	120	484	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,607,902		\$ 3,426,472	\$ 673,730	\$ 1,073,051	\$ 300,135	\$ 5,473,388	\$ 1,607,902					
	Total Administrative Costs							\$ 1,607,902		\$ 1,119,859	\$ 19,142	\$ 93,151	\$ 375,750	\$ -
	Unit Cost Multiplier							0.29376721						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 83,369	\$ 41,079	\$ 30,446	\$ 154,894							
	TOTAL FACILITY COSTS							\$ 7,236,184						

* (To Schedule 1)
 ** (To Subacute Care - Pediatric Schedule 1)
 *** (To Subacute Care - Pediatric Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
OXNARD MANOR HEALTHCARE CENTER

Provider NPI:
1912992264

OSHPD Facility Number:
206560503

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 4)	Plant Ops (SQ FT) 5 (Adj 4)	Hskpng (SQ FT) 10 (Adj 4)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	539									
010	Housekeeping	137	137								
060	Laundry and Linen	492	492	492							
065	Dietary	1,803	1,803	1,803							
155	Social Services	60	60	60							
160	Activities	888	888	888							
165	Administration	1,052	1,052	1,052							
166	Medical Records	293	293	293							
170	Inservice Education - Nursing	259	259	259							
	ANCILLARY SERVICES										
075	Patient Supplies	88	88	88						33,616	33,616
077	Specialized Support Surfaces									48,661	48,661
080	Physical Therapy	57	57	57						336,373	336,373
081	Respiratory Therapy									0	0
082	Occupational Therapy	76	76	76						247,077	247,077
083	Speech Pathology	24	24	24						77,088	77,088
085	Pharmacy	43	43	43						196,877	196,877
090	Laboratory									31,597	31,597
095	Home Health Services									0	0
100	Other Ancillary Services									10,965	10,965
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,454	9,454	9,454	270,620	81,186	2,904,781	2,904,781	2,904,781	4,484,083	4,484,083
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	15	15	15						7,052	7,052
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	15,280	14,741	14,604	270,620	81,186	2,904,781	2,904,781	2,904,781	5,473,388	5,473,388
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 66,433	\$ 82,320			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.022870227	0.028339486			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 35,869	\$ 144,349	\$ 100,229	\$ 356,727	\$ 739	\$ 10,938	\$ 84,914	\$ 12,958	\$ 70,411
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.43328132	9.88423443	0.37036885	4.39395316	0.00025443	0.00376550	0.02923258	0.00236746	0.01286425
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 129,968	\$ 21,980	\$ 87,089	\$ 239,320	\$ 6,103	\$ 22,751	\$ 14,428	\$ 10,859	\$ 30,220
	UNIT COST MULTIPLIER (INDIRECT OTHER)		8.81676955	1.50506008	0.32181413	2.94780207	0.00210113	0.00783219	0.00496711	0.00198388	0.00552131
	TOTAL CAPITAL COSTS - SCH. 5	\$ 330,581	\$ 11,661	\$ 3,072	\$ 11,137	\$ 40,813	\$ 1,358	\$ 20,101	\$ 5,863	\$ 23,813	\$ 6,632
	UNIT COST MULTIPLIER (CAPITAL COSTS)	21.63488220	0.79107262	0.21037769	0.04115393	0.50271362	0.00046757	0.00691999	0.00201833	0.00435076	0.00121176

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
OXNARD MANOR HEALTHCARE CENTER

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

Provider NPI:
1912992264

OSHPD Facility Number:
206560503

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	\$ 29,188	\$ 0	\$ 29,188	(Sch 3)
005	.20-.39	Fringe Benefits	6200	6,681	0	6,681	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	129,968	0	129,968	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 165,837	\$ 0	\$ 165,837	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	144,016	0	144,016	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	20,772	0	20,772	(Sch 4)
010		Housekeeping - Total	6300	\$ 164,788	\$ 0	\$ 164,788	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	15,425	0	15,425	(Sch 5)
025		Depreciation: Equipment	7140	18,038	0	18,038	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	273,115	0	273,115	(Sch 5)
040		Property Taxes	7300	16,606	7,397	24,003	(Sch 5)
045		Property Insurance	7400	24,875	0	24,875	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 678,684	\$ 7,397	\$ 686,081	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	94,835	(666)	94,169	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	82,011	0	82,011	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 176,846	\$ (666)	\$ 176,180	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 265,334	\$ 0	\$ 265,334	(Sch 3)
065	.20-.39	Fringe Benefits	6500	69,185	0	69,185	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	220,710	0	220,710	(Sch 4)
065		Dietary - Total	6500	\$ 555,229	\$ 0	\$ 555,229	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
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	29,632	0	29,632	(Sch 4)
075		Patient Supplies - Total	8100	\$ 29,632	\$ 0	\$ 29,632	
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	48,661	0	48,661	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 48,661	\$ 0	\$ 48,661	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
OXNARD MANOR HEALTHCARE CENTER

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

Provider NPI:
1912992264

OSHPD Facility Number:
206560503

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	332,334	0	332,334	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,458	0	1,458	(Sch 4)
080		Physical Therapy - Total	8200	\$ 333,792	\$ 0	\$ 333,792	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	243,636	0	243,636	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 243,636	\$ 0	\$ 243,636	
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	76,001	0	76,001	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 76,001	\$ 0	\$ 76,001	
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	194,930	0	194,930	(Sch 4)
085		Pharmacy - Total	8300	\$ 194,930	\$ 0	\$ 194,930	
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	31,597	0	31,597	(Sch 4)
090		Laboratory - Total	8400	\$ 31,597	\$ 0	\$ 31,597	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	10,965	0	10,965	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 10,965	\$ 0	\$ 10,965	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

OXNARD MANOR HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1912992264

OSHPD Facility Number:

206560503

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 969,214	\$ 0	\$ 969,214	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,127,252	\$ 0	\$ 2,127,252	(Sch 2)
105	.20-.39	Fringe Benefits	6110	498,496	0	498,496	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	279,033	0	279,033	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,904,781	\$ 0	\$ 2,904,781	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
OXNARD MANOR HEALTHCARE CENTER

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

Provider NPI:
1912992264

OSHPD Facility Number:
206560503

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	6,373	0	6,373 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 6,373	\$ 0	\$ 6,373
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,911,154	\$ 0	\$ 2,911,154
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 51,448	\$ 0	\$ 51,448 (Sch 2)
155	.20-.39	Fringe Benefits	6600	14,985	0	14,985 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	5,484	0	5,484 (Sch 4)
155		Social Services - Total	6600	\$ 71,917	\$ 0	\$ 71,917

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
OXNARD MANOR HEALTHCARE CENTER

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

Provider NPI:
1912992264

OSHPD Facility Number:
206560503

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	\$ 64,018	\$ 0	\$ 64,018	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,302	0	18,302	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	13,585	0	13,585	(Sch 4)
160		Activities - Total	6700	\$ 95,905	\$ 0	\$ 95,905	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 266,167	\$ 0	\$ 266,167	(Sch 6)
165	.20-.39	Fringe Benefits	6900	85,013	0	85,013	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	743,804	0	743,804	(Sch 6)
165		Administration - Total	6900	\$ 1,094,984	\$ 0	\$ 1,094,984	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 53,346	\$ 0	\$ 53,346	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,456	0	13,456	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	27,196	0	27,196	(Sch 4)
166		Medical Records - Total	6900	\$ 93,998	\$ 0	\$ 93,998	
167		CDPH Licensing Fees	6900	\$ 19,142	\$ 0	\$ 19,142	(Sch 6)
168		Professional Liability Insurance	6900	\$ 93,151	\$ 0	\$ 93,151	(Sch 6)
169		Quality Assurance Fees	6900	\$ 375,750	\$ 0	\$ 375,750	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 66,139	\$ 0	\$ 66,139	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,585	0	15,585	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	11,755	0	11,755	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 93,479	\$ 0	\$ 93,479	
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		\$ 1,938,326	\$ 0	\$ 1,938,326	
200		Total		\$ 7,229,453	\$ 6,731	\$ 7,236,184	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 143,972	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
OXNARD MANOR HEALTHCARE CENTER

Provider NPI:
1912992264

OSHPD Facility Number:
206560503

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	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	7,397	7,397						
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	(666)		(666)					
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							Fiscal Period			Provider NPI		Adjustments
OXNARD MANOR HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1912992264		6
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purpose 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$143,972	\$143,972

Provider Name							Fiscal Period	Provider NPI		Adjustments
OXNARD MANOR HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1912992264		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
2	10.5	040	4	8A-1	040	4	Property Taxes To adjust the reported property tax expense to agree with the property tax bills. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$16,606	\$7,397	\$24,003
3	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff To adjust laundry and linen agency staff expense to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$94,835	(\$666)	\$94,169

Provider Name							Fiscal Period	Provider NPI		Adjustments	
OXNARD MANOR HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1912992264		6	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
4	10.7	065	1,2,3	7	065		Dietary (Square Feet)	1,827	(24)	1,803	
	10.7	075	1,2,3	7	075		Patient Supplies	77	11	88	
	10.7	080	1,2,3	7	080		Physical Therapy	58	(1)	57	
	10.7	082	1,2,3	7	082		Occupational Therapy	82	(6)	76	
	10.7	083	1,2,3	7	083		Speech Pathology	17	7	24	
	10.7	085	1,2,3	7	085		Pharmacy	44	(1)	43	
	10.7	105	1,2,3	7	105		Skilled Nursing Care	9,439	15	9,454	
	10.7	175	1	7	N/A		Total Statistics - Square Feet	15,279	1	15,280	
	10.7	175	2	7	N/A		Total Statistics - Square Feet	14,740	1	14,741	
	10.7	175	3	7	N/A		Total Statistics - Square Feet	14,603	1	14,604	
							To include square footage statistics in order to properly allocate indirect costs.				
							42 CFR 413.24 and 413.50				
							CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period	Provider NPI		Adjustments
OXNARD MANOR HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1912992264		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
5	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 December 17, 2012 Report Date: December 18, 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	17,973	(8,797)	9,176	

Provider Name							Fiscal Period			Provider NPI		Adjustments
OXNARD MANOR HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1912992264		6
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
6	Not Reported			1	14		Overpayments To recover outstanding Medi-Cal credit balances due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1 W&I Code 14124.2(b)	\$0	\$370,809	\$370,809		