

**REPORT
ON THE
RATE SETTING AUDIT**

**SIMI VALLEY CARE CENTER
SIMI VALLEY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1760424394**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Felipe Avila
Auditor: Andre Shammass**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: July 31, 2013

Angela Powell, Administrator
Simi Valley Care Center
5270 East Los Angeles Avenue
Simi Valley, CA 93063

SIMI VALLEY CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1760424394
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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

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

Angela Powell
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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—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
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:
SIMI VALLEY CARE CENTER

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

Provider NPI:
1760424394

OSHPD Facility No.:
206560536

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	\$ 3,535,711	\$ 107.61
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 728,939	\$ 22.18
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 627,623	\$ 19.10
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 564,802	\$ 17.19
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 15,664	\$ 0.48
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,241	\$ 0.31
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 93,572	\$ 2.85
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 361,894	\$ 11.01
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 706,068	\$ 21.49
11	Cost of Routine Service/Audited Total Costs	\$ 6,650,196	\$ 6,644,514	\$ 202.22
12	Total Patient Days (Adj)		32,858	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 202.39	\$ 202.22	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 2)	11,717	11,405	
16	Medi-Cal Managed Care Days (Adj 3)		312	
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:
SIMI VALLEY CARE CENTER

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

Provider NPI:
1760424394

OSHPD Facility No.:
206560536

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:
SIMI VALLEY CARE CENTER

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

Provider NPI:
1760424394

OSHPD Facility No.:
206560536

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 176,013	\$ 176,013		
160	Activities	123,177		\$ 123,177	
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	435,731	0	0	435,731
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	282,662	0	0	282,662
083	Speech Pathology	33,246	0	0	33,246
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	3,236,521	176,013	123,177	3,535,711 *
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	\$ 4,287,350	\$ 176,013	\$ 123,177	\$ 4,287,350

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SIMI VALLEY CARE CENTER

Provider NPI:
1760424394

OSHPD Facility Number:
206560536

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	\$ 48,367	\$ 48,367										
010	Housekeeping	132,653	478	\$ 133,131									
060	Laundry and Linen	85,564	1,375	3,822	\$ 90,760								
065	Dietary	342,752	5,990	16,653	0	\$ 365,395							
155	Social Services	N/A	618	1,719	0	0	\$ 2,337						
160	Activities	N/A	1,601	4,451	0	0	0	\$ 6,052					
165	Administration	N/A	2,697	7,498	0	0	0	0		\$ 10,195	\$ 10,195		
166	Medical Records	90,933	226	629	0	0	0	0		91,789		\$ 91,789	
170	Inservice Education - Nursing	63,798	0	0	0	0	0	0	\$ 63,798				
ANCILLARY SERVICES													
075	Patient Supplies		803	2,233	0	0	0	0	0	3,036	97	876	\$ 4,010
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	65	586	651
080	Physical Therapy		994	2,763	0	0	0	0	0	3,756	705	6,350	10,812
081	Respiratory Therapy		55	153	0	0	0	0	0	209	2	16	227
082	Occupational Therapy		635	1,765	0	0	0	0	0	2,400	457	4,116	6,974
083	Speech Pathology		635	1,765	0	0	0	0	0	2,400	72	652	3,124
085	Pharmacy		718	1,995	0	0	0	0	0	2,713	427	3,848	6,988
090	Laboratory		0	0	0	0	0	0	0	0	68	611	679
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	44	400	444
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		31,255	86,886	90,760	365,395	2,337	6,052	63,798	646,484	8,242	74,212	728,939 *
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		287	798	0	0	0	0	0	1,085	14	122	1,220
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 764,067	\$ 48,367	\$ 133,131	\$ 90,760	\$ 365,395	\$ 2,337	\$ 6,052	\$ 63,798	\$ 662,084	\$ 10,195	\$ 91,789	\$ 764,067

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SIMI VALLEY CARE CENTER

Provider NPI:
1760424394

OSHPD Facility Number:
206560536

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	\$ 178,592	\$ 178,592										
010	Housekeeping	27,050	1,763	\$ 28,813									
060	Laundry and Linen	23,431	5,076	827	\$ 29,334								
065	Dietary	280,489	22,119	3,604	0	\$ 306,212							
155	Social Services	0	2,283	372	0	0	\$ 2,655						
160	Activities	7,075	5,912	963	0	0	0	\$ 13,950					
165	Administration	N/A	9,959	1,623	0	0	0	0		\$ 11,581	\$ 11,581		
166	Medical Records	7,685	836	136	0	0	0	0		8,657		\$ 8,657	
170	Inservice Education - Nursing	2,657	0	0	0	0	0	0	\$ 2,657				
ANCILLARY SERVICES													
075	Patient Supplies	45,766	2,966	483	0	0	0	0	0	49,215	111	83	\$ 49,409
077	Specialized Support Surfaces	42,167	0	0	0	0	0	0	0	42,167	74	55	42,296
080	Physical Therapy	0	3,669	598	0	0	0	0	0	4,267	801	599	5,668
081	Respiratory Therapy	0	204	33	0	0	0	0	0	237	2	2	241
082	Occupational Therapy	0	2,344	382	0	0	0	0	0	2,726	519	388	3,634
083	Speech Pathology	0	2,344	382	0	0	0	0	0	2,726	82	61	2,870
085	Pharmacy	261,542	2,650	432	0	0	0	0	0	264,624	485	363	265,472
090	Laboratory	43,975	0	0	0	0	0	0	0	43,975	77	58	44,110
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	28,796	0	0	0	0	0	0	0	28,796	50	38	28,884
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	122,241	115,405	18,805	29,334	306,212	2,655	13,950	2,657	611,260	9,364	6,999	627,623 *
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	2,576	1,060	173	0	0	0	0	0	3,809	15	11	3,836
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,074,042	\$ 178,592	\$ 28,813	\$ 29,334	\$ 306,212	\$ 2,655	\$ 13,950	\$ 2,657	\$ 1,053,804	\$ 11,581	\$ 8,657	\$ 1,074,042

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SIMI VALLEY CARE CENTER

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

Provider NPI:
1760424394

OSHPD Facility Number:
206560536

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 626,074	97%							
	Property Tax (line 40)	17,363	3%	\$ 643,437						
005	Plant Operations and Maintenance			32,001	\$ 32,001					
010	Housekeeping			6,037	316	\$ 6,353				
060	Laundry and Linen			17,379	910	182	\$ 18,471			
065	Dietary			75,727	3,963	795	0	\$ 80,485		
155	Social Services			7,817	409	82	0	0	\$ 8,308	
160	Activities			20,240	1,059	212	0	0	0	\$ 21,512
165	Administration			34,095	1,784	358	0	0	0	0
166	Medical Records			2,862	150	30	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			10,155	531	107	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			12,563	658	132	0	0	0	0
081	Respiratory Therapy			698	37	7	0	0	0	0
082	Occupational Therapy			8,026	420	84	0	0	0	0
083	Speech Pathology			8,026	420	84	0	0	0	0
085	Pharmacy			9,073	475	95	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			395,108	20,679	4,146	18,471	80,485	8,308	21,512
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			3,629	190	38	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 643,437	100%	\$ 643,437	\$ 32,001	\$ 6,353	\$ 18,471	\$ 80,485	\$ 8,308	\$ 21,512

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SIMI VALLEY CARE CENTER

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

Provider NPI:
1760424394

OSHPD Facility Number:
206560536

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 97% Of Total	Property Tax 3% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 626,074	97%							
	Property Tax (line 40)	17,363	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 36,237	\$ 36,237				
166	Medical Records				3,041		\$ 3,041			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	10,793	346	29	\$ 11,168	\$ 10,867	\$ 301
077	Specialized Support Surfaces			0	0	231	19	251	244	7
080	Physical Therapy			0	13,352	2,507	210	16,070	15,636	434
081	Respiratory Therapy			0	742	7	1	749	729	20
082	Occupational Therapy			0	8,531	1,625	136	10,292	10,014	278
083	Speech Pathology			0	8,531	257	22	8,810	8,572	238
085	Pharmacy			0	9,643	1,519	127	11,290	10,985	305
090	Laboratory			0	0	241	20	261	254	7
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	158	13	171	167	5
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	548,709	29,298	2,459	580,466	564,802	15,664 *
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	3,857	48	4	3,909	3,804	105
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 643,437	100%	\$ -	\$ 604,159	\$ 36,237	\$ 3,041	\$ 643,437	\$ 626,074	\$ 17,363

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SIMI VALLEY CARE CENTER

Provider NPI:
1760424394

OSHPD Facility Number:
206560536

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. 60% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ -												
055	Interest - Other	9,092												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	864,200												
	Total Costs Allocable as Administration	873,292	60%											
167	CDPH Licensing Fees	12,667	1%											
168	Professional Liability Insurance	115,734	8%											
169	Quality Assurance Fees	447,604	31%											
174	Caregiver Training	0	0%											
	Total	1,449,297	100%						\$ 1,449,297					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 3,036	\$ 49,215	\$ 10,793	\$ 63,045	13,829	\$ 8,333	\$ 121	\$ 1,104	\$ 4,271	\$ -
077	Specialized Support Surfaces			0	0	42,167	0	42,167	9,249	5,573	81	739	2,857	0
080	Physical Therapy			435,731	3,756	4,267	13,352	457,107	100,264	60,415	876	8,007	30,966	0
081	Respiratory Therapy			0	209	237	742	1,188	260	157	2	21	80	0
082	Occupational Therapy			282,662	2,400	2,726	8,531	296,319	64,996	39,164	568	5,190	20,074	0
083	Speech Pathology			33,246	2,400	2,726	8,531	46,903	10,288	6,199	90	822	3,177	0
085	Pharmacy			0	2,713	264,624	9,643	276,980	60,754	36,608	531	4,852	18,763	0
090	Laboratory			0	0	43,975	0	43,975	9,646	5,812	84	770	2,979	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	28,796	0	28,796	6,316	3,806	55	504	1,951	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			3,535,711	646,484	611,260	548,709	5,342,164	1,171,775	706,068	10,241	93,572	361,894	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,085	3,809	3,857	8,751	1,920	1,157	17	153	593	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,449,297		\$ 4,287,350	\$ 662,084	\$ 1,053,804	\$ 604,159	\$ 6,607,396	\$ 1,449,297					
	Total Administrative Costs							\$ 1,449,297		\$ 873,292	\$ 12,667	\$ 115,734	\$ 447,604	\$ -
	Unit Cost Multiplier							0.21934465						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 101,983	\$ 20,238	\$ 39,278	\$ 161,500							
	TOTAL FACILITY COSTS							\$ 8,218,193						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SIMI VALLEY CARE CENTER

Provider NPI:
1760424394

OSHPD Facility Number:
206560536

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	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	917									
010	Housekeeping	173	173								
060	Laundry and Linen	498	498	498							
065	Dietary	2,170	2,170	2,170							
155	Social Services	224	224	224							
160	Activities	580	580	580							
165	Administration	977	977	977							
166	Medical Records	82	82	82							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	291	291	291						63,045	63,045
077	Specialized Support Surfaces									42,167	42,167
080	Physical Therapy	360	360	360						457,107	457,107
081	Respiratory Therapy	20	20	20						1,188	1,188
082	Occupational Therapy	230	230	230						296,319	296,319
083	Speech Pathology	230	230	230						46,903	46,903
085	Pharmacy	260	260	260						276,980	276,980
090	Laboratory									43,975	43,975
095	Home Health Services									0	0
100	Other Ancillary Services									28,796	28,796
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,322	11,322	11,322	714,384	90,024	3,358,762	3,358,762	3,358,762	5,342,164	5,342,164
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	104	104	104						8,751	8,751
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	18,438	17,521	17,348	714,384	90,024	3,358,762	3,358,762	3,358,762	6,607,396	6,607,396
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 176,013	\$ 123,177			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.05240413	0.036673334			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 48,367	\$ 133,131	\$ 90,760	\$ 365,395	\$ 2,337	\$ 6,052	\$ 63,798	\$ 10,195	\$ 91,789
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.76051595	7.67411628	0.12704714	4.05886377	0.00069590	0.00180188	0.01899450	0.00154291	0.01389180
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 178,592	\$ 28,813	\$ 29,334	\$ 306,212	\$ 2,655	\$ 13,950	\$ 2,657	\$ 11,581	\$ 8,657
	UNIT COST MULTIPLIER (INDIRECT OTHER)		10.19302551	1.66090578	0.04106231	3.40144885	0.00079055	0.00415340	0.00079107	0.00175278	0.00131020
	TOTAL CAPITAL COSTS - SCH. 5	\$ 643,437	\$ 32,001	\$ 6,353	\$ 18,471	\$ 80,485	\$ 8,308	\$ 21,512	\$ -	\$ 36,237	\$ 3,041
	UNIT COST MULTIPLIER (CAPITAL COSTS)	34.89733160	1.82642846	0.36622150	0.02585558	0.89404226	0.00247358	0.00640480	0.00000000	0.00548430	0.00046030

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SIMI VALLEY CARE CENTER

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

Provider NPI:
1760424394

OSHPD Facility Number:
206560536

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	\$ 38,180	\$ 0	\$ 38,180	(Sch 3)
005	.20-.39	Fringe Benefits	6200	10,187	0	10,187	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	178,592	0	178,592	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 226,959	\$ 0	\$ 226,959	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	132,653	0	132,653	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	27,050	0	27,050	(Sch 4)
010		Housekeeping - Total	6300	\$ 159,703	\$ 0	\$ 159,703	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	24,782	0	24,782	(Sch 5)
025		Depreciation: Equipment	7140	41,216	0	41,216	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	13,009	0	13,009	(Sch 5)
035		Leases and Rentals	7200	547,067	0	547,067	(Sch 5)
040		Property Taxes	7300	17,363	0	17,363	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 9,092	\$ 0	\$ 9,092	(Sch 6)
057		Subtotal 005 - 055		\$ 1,039,191	\$ 0	\$ 1,039,191	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	85,564	0	85,564	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	23,431	0	23,431	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 108,995	\$ 0	\$ 108,995	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 280,473	\$ 0	\$ 280,473	(Sch 3)
065	.20-.39	Fringe Benefits	6500	62,279	0	62,279	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	280,489	0	280,489	(Sch 4)
065		Dietary - Total	6500	\$ 623,241	\$ 0	\$ 623,241	
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	45,766	0	45,766	(Sch 4)
075		Patient Supplies - Total	8100	\$ 45,766	\$ 0	\$ 45,766	
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	42,167	0	42,167	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 42,167	\$ 0	\$ 42,167	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SIMI VALLEY CARE CENTER

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

Provider NPI:
1760424394

OSHPD Facility Number:
206560536

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	435,731	0	435,731	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 435,731	\$ 0	\$ 435,731	
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	282,662	0	282,662	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 282,662	\$ 0	\$ 282,662	
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	33,246	0	33,246	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 33,246	\$ 0	\$ 33,246	
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	261,542	0	261,542	(Sch 4)
085		Pharmacy - Total	8300	\$ 261,542	\$ 0	\$ 261,542	
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	43,975	0	43,975	(Sch 4)
090		Laboratory - Total	8400	\$ 43,975	\$ 0	\$ 43,975	
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	28,796	0	28,796	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 28,796	\$ 0	\$ 28,796	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SIMI VALLEY CARE CENTER

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

Provider NPI:
1760424394

OSHPD Facility Number:
206560536

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,173,885	\$ 0	\$ 1,173,885	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,543,782	\$ 0	\$ 2,543,782	(Sch 2)
105	.20-.39	Fringe Benefits	6110	692,609	0	692,609	(Sch 2)
105	.49	Agency Staff	6110	130	0	130	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	122,241	0	122,241	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,358,762	\$ 0	\$ 3,358,762	
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:
SIMI VALLEY CARE CENTER

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

Provider NPI:
1760424394

OSHPD Facility Number:
206560536

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	2,576	0	2,576 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,576	\$ 0	\$ 2,576
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,361,338	\$ 0	\$ 3,361,338
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 143,627	\$ 0	\$ 143,627 (Sch 2)
155	.20-.39	Fringe Benefits	6600	32,386	0	32,386 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 176,013	\$ 0	\$ 176,013

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SIMI VALLEY CARE CENTER

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

Provider NPI:
1760424394

OSHPD Facility Number:
206560536

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	\$ 100,306	\$ 0	\$ 100,306	(Sch 2)
160	.20-.39	Fringe Benefits	6700	22,871	0	22,871	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,075	0	7,075	(Sch 4)
160		Activities - Total	6700	\$ 130,252	\$ 0	\$ 130,252	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 193,629	\$ 0	\$ 193,629	(Sch 6)
165	.20-.39	Fringe Benefits	6900	59,882	0	59,882	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	610,689	0	610,689	(Sch 6)
165		Administration - Total	6900	\$ 864,200	\$ 0	\$ 864,200	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 78,521	\$ 0	\$ 78,521	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,412	0	12,412	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,685	0	7,685	(Sch 4)
166		Medical Records - Total	6900	\$ 98,618	\$ 0	\$ 98,618	
167		CDPH Licensing Fees	6900	\$ 12,667	\$ 0	\$ 12,667	(Sch 6)
168		Professional Liability Insurance	6900	\$ 115,734	\$ 0	\$ 115,734	(Sch 6)
169		Quality Assurance Fees	6900	\$ 447,604	\$ 0	\$ 447,604	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 54,617	\$ 0	\$ 54,617	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,181	0	9,181	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,657	0	2,657	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 66,455	\$ 0	\$ 66,455	
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		\$ 1,911,543	\$ 0	\$ 1,911,543	
200		Total		\$ 8,218,193	\$ 0	\$ 8,218,193	

210	0.24	Total Facility Group Health Insurance * (Adj. 1)	6900			\$ 210,694	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		Provider NPI		Adjustments
SIMI VALLEY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1760424394		3
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 group health insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$210,694	\$210,694	

Provider Name							Fiscal Period	Provider NPI	Adjustments		
SIMI VALLEY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1760424394	3		
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 PATIENT DAYS											
2	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Report Date: July 11, 2013 Payment Period: January 1, 2011 through September 30, 2012 Service Period: January 1, 2011 through December 31, 2011 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	11,717	(312)	11,405	
3	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	312	312	