

**REPORT
ON THE
RATE SETTING AUDIT**

**THOUSAND OAKS HEALTH CARE CENTER
THOUSAND OAKS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1134174501**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Gary Diffenderffer
Auditor: Jennifer White**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 31, 2013

Lori Nelson
Reimbursement Manager
Five Star Quality Care
10850 W. Belmont Ave.
Littleton, CO 80127

THOUSAND OAKS HEALTH CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1134174501
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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, patient days, and use of share of cost 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 \$21,989, which resulted from Medi-Cal overpayments

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

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

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

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

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—Sacramento at (916) 650-6994.

Original Signed By

Robert G. Kwick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
THOUSAND OAKS HEALTH CARE CENTER

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

Provider NPI:
1134174501

OSHPD Facility No.:
206560531

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	\$ 3,779,794	\$ 105.94
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 827,203	\$ 23.19
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 564,095	\$ 15.81
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 540,387	\$ 15.15
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 54,269	\$ 1.52
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 25,936	\$ 0.73
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 107,566	\$ 3.02
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 351,669	\$ 9.86
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 716,969	\$ 20.10
11	Cost of Routine Service/Audited Total Costs	\$ 7,074,838.00	\$ 6,967,887	\$ 195.30
12	Total Patient Days (Adj)	35,677	35,677	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 198.30	\$ 195.30	
14	Overpayments (Adj 16, 17)	\$ 0	\$ 21,989	
15	Medi-Cal Days (Adj 15)	20,957	10,932	
16	Medi-Cal Managed Care Days (Adj 14)		8,042	
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:
THOUSAND OAKS HEALTH CARE CENTER

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

Provider NPI:
1134174501

OSHPD Facility No.:
206560531

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	

* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
THOUSAND OAKS HEALTH CARE CENTER

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

Provider NPI:
1134174501

OSHPD Facility No.:
206560531

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	\$ 160,884	\$ 160,884		
160	Activities	111,597		\$ 111,597	
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	3,507,313	160,884	111,597	3,779,794 *
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	\$ 3,779,794	\$ 160,884	\$ 111,597	\$ 3,779,794

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
THOUSAND OAKS HEALTH CARE CENTER

Provider NPI:
1134174501

OSHPD Facility Number:
206560531

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	\$ 79,547	\$ 79,547										
010	Housekeeping	157,033	461	\$ 157,494									
060	Laundry and Linen	101,472	3,301	6,573	\$ 111,346								
065	Dietary	366,286	6,462	12,869	0	\$ 385,617							
155	Social Services	N/A	292	582	0	0	\$ 874						
160	Activities	N/A	944	1,879	0	0	0	\$ 2,823					
165	Administration	N/A	3,377	6,725	0	0	0	0		\$ 10,102	\$ 10,102		
166	Medical Records	73,029	910	1,812	0	0	0	0		75,751		\$ 75,751	
170	Inservice Education - Nursing	91,921	0	0	0	0	0	0	\$ 91,921				
ANCILLARY SERVICES													
075	Patient Supplies		1,109	2,208	0	0	0	0	0	3,317	331	2,478	\$ 6,126 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		2,031	4,045	0	0	0	0	0	6,077	780	5,846	12,702 ***
081	Respiratory Therapy		440	876	0	0	0	0	0	1,317	8	62	1,387 ***
082	Occupational Therapy		1,126	2,242	0	0	0	0	0	3,367	348	2,606	6,321 ***
083	Speech Pathology		770	1,534	0	0	0	0	0	2,304	100	750	3,155 ***
085	Pharmacy		656	1,306	0	0	0	0	0	1,962	953	7,149	10,065 ***
090	Laboratory		0	0	0	0	0	0	0	0	86	643	728 ***
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	148	1,111	1,259 ***
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		57,605	114,716	111,346	385,617	874	2,823	91,921	764,902	7,331	54,970	827,203 *
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		63	126	0	0	0	0	0	190	18	136	343
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 869,288	\$ 79,547	\$ 157,494	\$ 111,346	\$ 385,617	\$ 874	\$ 2,823	\$ 91,921	\$ 783,435	\$ 10,102	\$ 75,751	\$ 869,288

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
THOUSAND OAKS HEALTH CARE CENTER

Provider NPI:
1134174501

OSHPD Facility Number:
206560531

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	\$ 216,627	\$ 216,627										
010	Housekeeping	36,718	1,256	\$ 37,974									
060	Laundry and Linen	17,666	8,989	1,585	\$ 28,240								
065	Dietary	291,159	17,598	3,103	0	\$ 311,860							
155	Social Services	4,620	795	140	0	0	\$ 5,555						
160	Activities	11,284	2,570	453	0	0	0	\$ 14,307					
165	Administration	N/A	9,197	1,622	0	0	0	0		\$ 10,818	\$ 10,818		
166	Medical Records	4,321	2,478	437	0	0	0	0		7,236		\$ 7,236	
170	Inservice Education - Nursing	6,499	0	0	0	0	0	0	\$ 6,499				
ANCILLARY SERVICES													
075	Patient Supplies	239,334	3,019	532	0	0	0	0	0	242,886	354	237	\$ 243,477 ***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy	573,001	5,532	975	0	0	0	0	0	579,508	835	558	580,901 ***
081	Respiratory Therapy	0	1,199	211	0	0	0	0	0	1,410	9	6	1,425 ***
082	Occupational Therapy	252,207	3,066	541	0	0	0	0	0	255,813	372	249	256,434 ***
083	Speech Pathology	66,172	2,097	370	0	0	0	0	0	68,639	107	72	68,818 ***
085	Pharmacy	727,175	1,786	315	0	0	0	0	0	729,276	1,021	683	730,980 ***
090	Laboratory	66,230	0	0	0	0	0	0	0	66,230	92	61	66,383 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
100	Other Ancillary Services	114,481	0	0	0	0	0	0	0	114,481	159	106	114,746 ***
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	0	156,872	27,660	28,240	311,860	5,555	14,307	6,499	550,993	7,850	5,251	564,095 *
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	13,044	173	30	0	0	0	0	0	13,247	19	13	13,280
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,640,538	\$ 216,627	\$ 37,974	\$ 28,240	\$ 311,860	\$ 5,555	\$ 14,307	\$ 6,499	\$ 2,622,484	\$ 10,818	\$ 7,236	\$ 2,640,538

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
THOUSAND OAKS HEALTH CARE CENTER

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

Provider NPI:
1134174501

OSHPD Facility Number:
206560531

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)	\$ 595,933	91%							
	Property Tax (line 40)	59,847	9%	\$ 655,780						
005	Plant Operations and Maintenance			11,550	\$ 11,550					
010	Housekeeping			3,736	67	\$ 3,803				
060	Laundry and Linen			26,733	479	159	\$ 27,371			
065	Dietary			52,335	938	311	0	\$ 53,584		
155	Social Services			2,365	42	14	0	0	\$ 2,421	
160	Activities			7,643	137	45	0	0	0	\$ 7,825
165	Administration			27,350	490	162	0	0	0	0
166	Medical Records			7,369	132	44	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			8,980	161	53	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			16,451	295	98	0	0	0	0
081	Respiratory Therapy			3,564	64	21	0	0	0	0
082	Occupational Therapy			9,117	163	54	0	0	0	0
083	Speech Pathology			6,238	112	37	0	0	0	0
085	Pharmacy			5,312	95	32	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			466,524	8,364	2,770	27,371	53,584	2,421	7,825
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			514	9	3	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 655,780	100%	\$ 655,780	\$ 11,550	\$ 3,803	\$ 27,371	\$ 53,584	\$ 2,421	\$ 7,825

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
THOUSAND OAKS HEALTH CARE CENTER

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

Provider NPI:
1134174501

OSHPD Facility Number:
206560531

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 91% Of Total	Property Tax 9% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 595,933	91%							
	Property Tax (line 40)	59,847	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 28,003	\$ 28,003				
166	Medical Records				7,545		\$ 7,545			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	9,194	916	247	\$ 10,357	\$ 9,412	\$ 945 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	16,844	2,161	582	19,587	17,800	1,788 ***
081	Respiratory Therapy			0	3,649	23	6	3,678	3,343	336 ***
082	Occupational Therapy			0	9,334	963	260	10,557	9,594	963 ***
083	Speech Pathology			0	6,387	277	75	6,739	6,124	615 ***
085	Pharmacy			0	5,439	2,643	712	8,794	7,991	803 ***
090	Laboratory			0	0	238	64	302	274	28 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	411	111	521	474	48 ***
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	568,860	20,321	5,475	594,655	540,387	54,269 *
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	526	50	13	590	536	54
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 655,780	100%	\$ -	\$ 620,233	\$ 28,003	\$ 7,545	\$ 655,780	\$ 595,933	\$ 59,847

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
THOUSAND OAKS HEALTH CARE CENTER

Provider NPI:
1134174501

OSHPD Facility Number:
206560531

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 2% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 11,326												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	976,683												
	Total Costs Allocable as Administration	988,009	60%											
167	CDPH Licensing Fees	35,741	2%											
168	Professional Liability Insurance	148,230	9%											
169	Quality Assurance Fees	484,612	29%											
174	Caregiver Training	0	0%											
	Total	1,656,592	100%						\$ 1,656,592					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 3,317	\$ 242,886	\$ 9,194	\$ 255,396	54,201	\$ 32,326	\$ 1,169	\$ 4,850	\$ 15,856	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	6,077	579,508	16,844	602,428	127,848	76,250	2,758	11,440	37,400	0
081	Respiratory Therapy			0	1,317	1,410	3,649	6,376	1,353	807	29	121	396	0
082	Occupational Therapy			0	3,367	255,813	9,334	268,515	56,985	33,986	1,229	5,099	16,670	0
083	Speech Pathology			0	2,304	68,639	6,387	77,330	16,411	9,788	354	1,468	4,801	0
085	Pharmacy			0	1,962	729,276	5,439	736,678	156,339	93,242	3,373	13,989	45,735	0
090	Laboratory			0	0	66,230	0	66,230	14,055	8,383	303	1,258	4,112	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	114,481	0	114,481	24,295	14,490	524	2,174	7,107	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			3,779,794	764,902	550,993	568,860	5,664,549	1,202,141	716,969	25,936	107,566	351,669	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	190	13,247	526	13,964	2,963	1,767	64	265	867	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,656,592		\$ 3,779,794	\$ 783,435	\$ 2,622,484	\$ 620,233	\$ 7,805,946	\$ 1,656,592					
	Total Administrative Costs							\$ 1,656,592		\$ 988,009	\$ 35,741	\$ 148,230	\$ 484,612	\$ -
	Unit Cost Multiplier							0.21222181						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 85,853	\$ 18,054	\$ 35,547	\$ 139,454							
	TOTAL FACILITY COSTS							\$ 9,601,992						

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

STATISTICS FOR COST ALLOCATION

Provider Name:
THOUSAND OAKS HEALTH CARE CENTER

Provider NPI:
1134174501

OSHPD Facility Number:
206560531

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 13)	Plant Ops (SQ FT) 5 (Adj 13)	Hskpng (SQ FT) 10 (Adj 13)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	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	337									
010	Housekeeping	109	109								
060	Laundry and Linen	780	780	780							
065	Dietary	1,527	1,527	1,527							
155	Social Services	69	69	69							
160	Activities	223	223	223							
165	Administration	798	798	798							
166	Medical Records	215	215	215							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	262	262	262						255,396	255,396
077	Specialized Support Surfaces									0	0
080	Physical Therapy	480	480	480						602,428	602,428
081	Respiratory Therapy	104	104	104						6,376	6,376
082	Occupational Therapy	266	266	266						268,515	268,515
083	Speech Pathology	182	182	182						77,330	77,330
085	Pharmacy	155	155	155						736,678	736,678
090	Laboratory									66,230	66,230
095	Home Health Services									0	0
100	Other Ancillary Services									114,481	114,481
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	13,612	13,612	13,612	356,770	107,031	3,507,313	3,507,313	3,507,313	5,664,549	5,664,549
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						13,964	13,964
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	19,134	18,797	18,688	356,770	107,031	3,507,313	3,507,313	3,507,313	7,805,946	7,805,946
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 160,884	\$ 111,597			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.045871013	0.031818375			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 79,547	\$ 157,494	\$ 111,346	\$ 385,617	\$ 874	\$ 2,823	\$ 91,921	\$ 10,102	\$ 75,751
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.23189871	8.42756191	0.31209569	3.60285335	0.00024905	0.00080491	0.02620838	0.00129417	0.00970424
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 216,627	\$ 37,974	\$ 28,240	\$ 311,860	\$ 5,555	\$ 14,307	\$ 6,499	\$ 10,818	\$ 7,236
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.52455179	2.03200857	0.07915497	2.91373404	0.00158395	0.00407922	0.00185299	0.00138588	0.00092694
	TOTAL CAPITAL COSTS - SCH. 5	\$ 655,780	\$ 11,550	\$ 3,803	\$ 27,371	\$ 53,584	\$ 2,421	\$ 7,825	\$ -	\$ 28,003	\$ 7,545
	UNIT COST MULTIPLIER (CAPITAL COSTS)	34.27302185	0.61446020	0.20348542	0.07671877	0.50063914	0.00069035	0.00223113	0.00000000	0.00358734	0.00096651

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
THOUSAND OAKS HEALTH CARE CENTER

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

Provider NPI:
1134174501

OSHPD Facility Number:
206560531

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	\$ 58,975	\$ 0	\$ 58,975	(Sch 3)
005	.20-.39	Fringe Benefits	6200	20,361	211	20,572	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	216,940	(313)	216,627	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 296,276	\$ (102)	\$ 296,174	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 123,270	\$ 0	\$ 123,270	(Sch 3)
010	.20-.39	Fringe Benefits	6300	33,345	418	33,763	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	36,718	0	36,718	(Sch 4)
010		Housekeeping - Total	6300	\$ 193,333	\$ 418	\$ 193,751	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 35,826	\$ 0	\$ 35,826	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	79,233	0	79,233	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	480,874	0	480,874	(Sch 5)
040		Property Taxes	7300	53,691	6,156	59,847	(Sch 5)
045		Property Insurance	7400	15,699	(4,373)	11,326	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,154,932	\$ 2,099	\$ 1,157,031	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 76,667	\$ 0	\$ 76,667	(Sch 3)
060	.20-.39	Fringe Benefits	6400	24,535	270	24,805	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,666	0	17,666	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 118,868	\$ 270	\$ 119,138	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 272,129	\$ 0	\$ 272,129	(Sch 3)
065	.20-.39	Fringe Benefits	6500	93,182	975	94,157	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	291,242	(83)	291,159	(Sch 4)
065		Dietary - Total	6500	\$ 656,553	\$ 892	\$ 657,445	
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	252,378	(13,044)	239,334	(Sch 4)
075		Patient Supplies - Total	8100	\$ 252,378	\$ (13,044)	\$ 239,334	
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:
THOUSAND OAKS HEALTH CARE CENTER

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

Provider NPI:
1134174501

OSHPD Facility Number:
206560531

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	573,001	0	573,001	(Sch 4)
080		Physical Therapy - Total	8200	\$ 573,001	\$ 0	\$ 573,001	
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	252,207	0	252,207	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 252,207	\$ 0	\$ 252,207	
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	66,172	0	66,172	(Sch 4)
083		Speech Pathology - Total	8280	\$ 66,172	\$ 0	\$ 66,172	
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	727,175	0	727,175	(Sch 4)
085		Pharmacy - Total	8300	\$ 727,175	\$ 0	\$ 727,175	
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	66,230	0	66,230	(Sch 4)
090		Laboratory - Total	8400	\$ 66,230	\$ 0	\$ 66,230	
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	114,481	0	114,481	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 114,481	\$ 0	\$ 114,481	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
THOUSAND OAKS HEALTH CARE CENTER

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

Provider NPI:
1134174501

OSHPD Facility Number:
206560531

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		\$ 2,051,644	\$ (13,044)	\$ 2,038,600	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,673,456	\$ 0	\$ 2,673,456	(Sch 2)
105	.20-.39	Fringe Benefits	6110	824,529	9,328	833,857	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110		0	0	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,497,985	\$ 9,328	\$ 3,507,313	
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:
THOUSAND OAKS HEALTH CARE CENTER

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

Provider NPI:
1134174501

OSHPD Facility Number:
206560531

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		13,044	13,044 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 13,044	\$ 13,044
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		\$ 3,497,985	\$ 22,372	\$ 3,520,357
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 124,058	\$ 0	\$ 124,058 (Sch 2)
155	.20-.39	Fringe Benefits	6600	36,398	428	36,826 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	4,620	0	4,620 (Sch 4)
155		Social Services - Total	6600	\$ 165,076	\$ 428	\$ 165,504

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
THOUSAND OAKS HEALTH CARE CENTER

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

Provider NPI:
1134174501

OSHPD Facility Number:
206560531

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	\$ 83,630	\$ 0	\$ 83,630	(Sch 2)
160	.20-.39	Fringe Benefits	6700	27,671	296	27,967	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	11,284	0	11,284	(Sch 4)
160		Activities - Total	6700	\$ 122,585	\$ 296	\$ 122,881	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 322,133	\$ (4,463)	\$ 317,670	(Sch 6)
165	.20-.39	Fringe Benefits	6900	137,596	1,035	138,631	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	686,682	(166,300)	520,382	(Sch 6)
165		Administration - Total	6900	\$ 1,146,411	\$ (169,728)	\$ 976,683	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 57,776	\$ 0	\$ 57,776	(Sch 3)
166	.20-.39	Fringe Benefits	6900	15,059	194	15,253	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,321	0	4,321	(Sch 4)
166		Medical Records - Total	6900	\$ 77,156	\$ 194	\$ 77,350	
167		CDPH Licensing Fees	6900	\$ 35,741	\$ 0	\$ 35,741	(Sch 6)
168		Professional Liability Insurance	6900	\$ 149,854	\$ (1,624)	\$ 148,230	(Sch 6)
169		Quality Assurance Fees	6900	\$ 484,612	\$ 0	\$ 484,612	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 70,870	\$ 0	\$ 70,870	(Sch 3)
170	.20-.39	Fringe Benefits	6800	20,807	244	21,051	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	6,499	0	6,499	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 98,176	\$ 244	\$ 98,420	
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		\$ 2,279,611	\$ (170,190)	\$ 2,109,421	
200		Total		\$ 9,759,593	\$ (157,601)	\$ 9,601,992	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 489,155	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
THOUSAND OAKS HEALTH CARE CENTER

Provider NPI:
1134174501

OSHPD Facility Number:
206560531

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

Line No.	Sub No.		AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ				
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
200		Total	<u>(5,530)</u>	<u>(3,387)</u>	<u>(1,624)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
THOUSAND OAKS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1134174501		17
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	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub 15-1, Sections 2300 and 2304			\$0	\$489,155	\$489,155

Provider Name							Fiscal Period	Provider NPI	Adjustments		
THOUSAND OAKS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1134174501	17		
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>RECLASSIFICATION OF REPORTED COSTS</u>											
2	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$252,378	(\$13,044)	\$239,334	
	10.5	140	4	8A-1	140	4	Beauty and Barber	0	13,044	13,044	
							To reclassify beauty and barber expense to the appropriate cost center				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				

Provider Name							Fiscal Period	Provider NPI		Adjustments
THOUSAND OAKS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1134174501		17
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
3	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$20,361	\$198	\$20,559 *
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	33,345	392	33,737 *
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	24,535	253	24,788 *
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	93,182	914	94,096 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	824,529	8,748	833,277 *
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	36,398	401	36,799 *
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	27,671	278	27,949 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	137,596	971	138,567 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	15,059	182	15,241 *
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	20,807	229	21,036 *
							To reconcile the provider's reported self-insured health allocation to paid claims and administrative fees. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162, 2162.3, 2162.6, 2162.7, 2300, and 2304			
4	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	* \$20,559	\$13	\$20,572
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	* 33,737	26	33,763
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	* 24,788	17	24,805
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	* 94,096	61	94,157
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 833,277	580	833,857
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	* 36,799	27	36,826
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	* 27,949	18	27,967
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 138,567	64	138,631
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	* 15,241	12	15,253
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	* 21,036	15	21,051
							To reconcile Workers' Compensation expense to agree with policy amounts. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name							Fiscal Period	Provider NPI		Adjustments
THOUSAND OAKS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1134174501		17
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
5	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$216,940	(\$313)	\$216,627
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor To correct flow through error of revenue offsets to agree with provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	291,242	(83)	291,159
6	10.5	040	4	8A-1	040	4	Property Taxes To adjust property tax expense to agree with property tax bills. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$53,691	\$6,156	\$59,847
7	10.5	045	4	8A-1	045	4	Property Insurance To adjust reported property insurance expense to agree with provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300 and 2304	\$15,699	(\$4,373)	\$11,326
8	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages To adjust administrator compensation based on the DHCS survey. 42 CFR 413.102 CMS Pub. 15-1, Sections 332, 900-907, 1002, 2102.1, 2142, 2144-2146 CCR, Title 22, Sections 52000(a) and 52504	\$322,133	(\$4,463)	\$317,670
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Five Star Quality Care, Inc. Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$686,682	(\$157,383)	\$529,299 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
THOUSAND OAKS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1134174501		17
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 COSTS</u>											
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$0		
							To eliminate patient personal property replacement expenses not included in the rate. CMS Pub.15-1, Section 2104.4 CCR, Title 22, 51511(c)			(\$5,530)	
11							To eliminate patient television costs. 42 CFR 413.5 and 413.9(c)(9) / CMS Pub. 15-1, Section 2106.1			(3,387) (\$8,917)	
										(\$8,917)	
12	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust reported Liability Insurance expense to agree with the liability insurance policies. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$149,854	(\$1,624)	
										\$148,230	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
THOUSAND OAKS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1134174501		17
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>											
13	10.7	075	1,2,3	7	075	N/A	Patient Supplies (Square Feet)	417	(155)	262	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	155	155	
							To reconcile square feet statistics to agree with the filed Medicare Cost Report and for compliance with AB 1629 requirements. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period			Provider NPI		Adjustments
THOUSAND OAKS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1134174501		17
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>												
14	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, Section 2205 and 2304	0	8,042	8,042		

Provider Name							Fiscal Period		Provider NPI		Adjustments			
THOUSAND OAKS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1134174501		17			
Report References							Explanation of Audit Adjustments							
Cost Report			Audit Report									As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<u>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA</u>														
15	4.1	5	2	1	15	N/A	Medi-Cal Patient Days	20,957	(10,025)	10,932				
							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 March 27, 2013 Report Date: March 28, 2013 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							

Provider Name							Fiscal Period			Provider NPI		Adjustments
THOUSAND OAKS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1134174501		17
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 OTHER MATTERS</u>												
16	Not Reported			1	14	N/A	Overpayments			\$0		
							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$18,568		
17							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			3,421		
										\$21,989	\$21,989	