

**REPORT
ON THE
RATE SETTING AUDIT**

**NORTHRIDGE CARE CENTER
RESEDA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1093890253**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Maria Delgado
Audit Supervisor: Deborah Lee
Auditor: George Barbosa**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 11, 2014

Amy Velazquez, Administrator
Northridge Care Center
7836 Reseda Boulevard
Reseda, CA 91335

NORTHRIDGE CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1093890253
FISCAL PERIOD ENDED: DECEMBER 31, 2012

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 day 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 \$7,202, which resulted from Medi-Cal overpayments

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

Amy Velazquez
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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—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Amy Velazquez
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Certified

cc: Zaid Pervaiz
Chief Financial Officer
Longwood Management Corporation
4032 Wilshire Boulevard, Suite 600
Los Angeles, CA 90010

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
NORTHRIDGE CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1093890253

OSHPD Facility No.:
206190643

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	\$ 2,470,502	\$ 73.74
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 637,297	\$ 19.02
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 568,840	\$ 16.98
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 495,322	\$ 14.79
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 18,179	\$ 0.54
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 20,396	\$ 0.61
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 58,411	\$ 1.74
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 367,956	\$ 10.98
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 592,101	\$ 17.67
11	Cost of Routine Service/Audited Total Costs	\$ 5,419,251	\$ 5,229,003	\$ 156.08
12	Total Patient Days (Adj)	33,501	33,501	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 161.76	\$ 156.08	
14	Overpayments (Adj 10)	\$ 0	\$ (7,202)	
15	Medi-Cal Days (Adj 8)	23,308	23,071	
16	Medi-Cal Managed Care Days (Adj 9)		171	
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	
21	Medi-Cal Days (Adj)	0	0	
MENTALLY DISORDERED CARE				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj)	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj)	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj)	\$ 0	\$ 0	
30	Medi-Cal Days (Adj)	0	0	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch. 1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
NORTHRIDGE CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1093890253

OSHPD Facility No.:
206190643

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
NORTHRIDGE CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1093890253

OSHPD Facility No.:
206190643

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	\$ 77,037	\$ 77,037		
160	Activities	101,874		\$ 101,874	
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	501,356	0	0	501,356
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	347,829	0	0	347,829
083	Speech Pathology	24,206	0	0	24,206
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	2,291,591	77,037	101,874	2,470,502 *
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	\$ 3,343,893	\$ 77,037	\$ 101,874	\$ 3,343,893

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
NORTHRIDGE CARE CENTER

NPI:
1093890253

OSHPD Facility Number:
206190643

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 50,904	\$ 50,904										
010	Housekeeping	101,080	400	\$ 101,480									
060	Laundry and Linen	65,613	1,772	3,560	\$ 70,945								
065	Dietary	275,187	3,816	7,668	0	\$ 286,671							
155	Social Services	N/A	349	702	0	0	\$ 1,051						
160	Activities	N/A	311	625	0	0	0	\$ 936					
165	Administration	N/A	4,238	8,515	0	0	0	0		\$ 12,753	\$ 12,753		
166	Medical Records	108,515	332	668	0	0	0	0		109,515		\$ 109,515	
170	Inservice Education - Nursing	80,528	0	0	0	0	0	0	\$ 80,528				
ANCILLARY SERVICES													
075	Patient Supplies		779	1,566	0	0	0	0	0	2,346	154	1,323	\$ 3,822
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		3,701	7,437	0	0	0	0	0	11,138	1,387	11,915	24,440
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		106	214	0	0	0	0	0	320	848	7,279	8,447
083	Speech Pathology		0	0	0	0	0	0	0	0	59	504	562
085	Pharmacy		349	702	0	0	0	0	0	1,051	444	3,811	5,306
090	Laboratory		0	0	0	0	0	0	0	0	43	365	408
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	18	155	173
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		34,370	69,063	70,945	286,671	1,051	936	80,528	543,564	9,777	83,957	637,297
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		379	762	0	0	0	0	0	1,141	24	207	1,372
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 681,827	\$ 50,904	\$ 101,480	\$ 70,945	\$ 286,671	\$ 1,051	\$ 936	\$ 80,528	\$ 559,559	\$ 12,753	\$ 109,515	\$ 681,827

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
NORTHRIDGE CARE CENTER

NPI:
1093890253

OSHPD Facility Number:
206190643

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 200,269	\$ 200,269										
010	Housekeeping	33,538	1,575	\$ 35,113									
060	Laundry and Linen	21,950	6,971	1,232	\$ 30,152								
065	Dietary	185,592	15,013	2,653	0	\$ 203,259							
155	Social Services	0	1,374	243	0	0	\$ 1,617						
160	Activities	4,043	1,223	216	0	0	0	\$ 5,482					
165	Administration	N/A	16,672	2,946	0	0	0	0		\$ 19,619	\$ 19,619		
166	Medical Records	5,134	1,307	231	0	0	0	0		6,672		\$ 6,672	
170	Inservice Education - Nursing	150	0	0	0	0	0	0	\$ 150				
ANCILLARY SERVICES													
075	Patient Supplies	48,544	3,066	542	0	0	0	0	0	52,152	237	81	\$ 52,470
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	14,561	2,573	0	0	0	0	0	17,134	2,134	726	19,995
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	419	74	0	0	0	0	0	493	1,304	443	2,240
083	Speech Pathology	0	0	0	0	0	0	0	0	0	90	31	121
085	Pharmacy	176,439	1,374	243	0	0	0	0	0	178,056	683	232	178,971
090	Laboratory	17,553	0	0	0	0	0	0	0	17,553	65	22	17,641
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	7,452	0	0	0	0	0	0	0	7,452	28	9	7,489
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	148,907	135,222	23,896	30,152	203,259	1,617	5,482	150	548,685	15,040	5,115	568,840 *
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	2,640	1,491	264	0	0	0	0	0	4,395	37	13	4,445
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 852,211	\$ 200,269	\$ 35,113	\$ 30,152	\$ 203,259	\$ 1,617	\$ 5,482	\$ 150	\$ 825,920	\$ 19,619	\$ 6,672	\$ 852,211

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
NORTHRIDGE CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1093890253

OSHPD Facility Number:
206190643

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 566,965	96%							
	Property Tax (line 40)	20,808	4%	\$ 587,773						
005	Plant Operations and Maintenance			4,393	\$ 4,393					
010	Housekeeping			4,588	35	\$ 4,623				
060	Laundry and Linen			20,305	153	162	\$ 20,620			
065	Dietary			43,734	329	349	0	\$ 44,413		
155	Social Services			4,002	30	32	0	0	\$ 4,065	
160	Activities			3,563	27	28	0	0	0	\$ 3,618
165	Administration			48,566	366	388	0	0	0	0
166	Medical Records			3,807	29	30	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			8,932	67	71	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			42,416	319	339	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,220	9	10	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			4,002	30	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			393,899	2,966	3,146	20,620	44,413	4,065	3,618
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			4,344	33	35	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 587,773	100%	\$ 587,773	\$ 4,393	\$ 4,623	\$ 20,620	\$ 44,413	\$ 4,065	\$ 3,618

*(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
NORTHRIDGE CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1093890253

OSHPD Facility Number:
206190643

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 96% Of Total	Property Tax 4% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 566,965	96%							
	Property Tax (line 40)	20,808	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 49,320	\$ 49,320				
166	Medical Records				3,866		\$ 3,866			
170	Inservice Education - Nursing			\$ 0						
ANCILLARY SERVICES										
075	Patient Supplies			0	9,071	596	47	\$ 9,713	\$ 9,369	\$ 344
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	43,074	5,366	421	48,861	47,131	1,730
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,239	3,278	257	4,774	4,605	169
083	Speech Pathology			0	0	227	18	245	236	9
085	Pharmacy			0	4,065	1,716	135	5,915	5,706	209
090	Laboratory			0	0	164	13	177	171	6
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	70	5	75	73	3
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	472,727	37,810	2,964	513,500	495,322	18,179 *
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	4,412	93	7	4,512	4,352	160
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 587,773	100%	\$ 0	\$ 534,587	\$ 49,320	\$ 3,866	\$ 587,773	\$ 566,965	\$ 20,808

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
NORTHRIDGE CARE CENTER

NPI:
1093890253

OSHPD Facility Number:
206190643

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 57% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 35% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 3,464												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	768,885												
	Total Costs Allocable as Administration	772,349	57%											
167	CDPH Licensing Fees	26,605	2%											
168	Professional Liability Insurance	76,192	6%											
169	Quality Assurance Fees	479,969	35%											
174	Caregiver Training	0	0%											
	Total	1,355,115	100%						\$ 1,355,115					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 0	\$ 2,346	\$ 52,152	\$ 9,071	\$ 63,569	16,365	\$ 9,327	\$ 321	\$ 920	\$ 5,796	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			501,356	11,138	17,134	43,074	572,703	147,432	84,029	2,895	8,289	52,219	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			347,829	320	493	1,239	349,882	90,071	51,336	1,768	5,064	31,902	0
083	Speech Pathology			24,206	0	0	0	24,206	6,231	3,552	122	350	2,207	0
085	Pharmacy			0	1,051	178,056	4,065	183,171	47,154	26,876	926	2,651	16,702	0
090	Laboratory			0	0	17,553	0	17,553	4,519	2,575	89	254	1,600	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	7,452	0	7,452	1,918	1,093	38	108	679	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			2,470,502	543,564	548,685	472,727	4,035,478	1,038,864	592,101	20,396	58,411	367,956	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	1,141	4,395	4,412	9,947	2,561	1,459	50	144	907	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,355,115		\$ 3,343,893	\$ 559,559	\$ 825,920	\$ 534,587	\$ 5,263,960	\$ 1,355,115					
	Total Administrative Costs							\$ 1,355,115		\$ 772,349	\$ 26,605	\$ 76,192	\$ 479,969	\$ 0
	Unit Cost Multiplier							0.25743263						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 122,268	\$ 26,291	\$ 53,186	\$ 201,744							
	TOTAL FACILITY COSTS							\$ 6,820,819						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
NORTHRIDGE CARE CENTER

NPI:
1093890253

OSHPD Facility Number:
206190643

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 7)	Plant Ops (SQ FT) 5 (Adj 7)	Hskpng (SQ FT) 10 (Adj 7)	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	90									
010	Housekeeping	94	94								
060	Laundry and Linen	416	416	416							
065	Dietary	896	896	896							
155	Social Services	82	82	82							
160	Activities	73	73	73							
165	Administration	995	995	995							
166	Medical Records	78	78	78							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	183	183	183						63,569	63,569
077	Specialized Support Surfaces									0	0
080	Physical Therapy	869	869	869						572,703	572,703
081	Respiratory Therapy									0	0
082	Occupational Therapy	25	25	25						349,882	349,882
083	Speech Pathology									24,206	24,206
085	Pharmacy	82	82	82						183,171	183,171
090	Laboratory									17,553	17,553
095	Home Health Services									0	0
100	Other Ancillary Services									7,452	7,452
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,070	8,070	8,070	330,090	99,027	2,440,498	2,440,498	2,440,498	4,035,478	4,035,478
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	89	89	89						9,947	9,947
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	12,042	11,952	11,858	330,090	99,027	2,440,498	2,440,498	2,440,498	5,263,960	5,263,960
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 77,037 0.031566098	\$ 101,874 0.04174312			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 50,904 4.25903615	\$ 101,480 8.55796504	\$ 70,945 0.21492585	\$ 286,671 2.89487749	\$ 1,051 0.00043065	\$ 936 0.00038338	\$ 80,528 0.03299654	\$ 12,753 0.00242269	\$ 109,515 0.02080463
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 200,269 16.75610776	\$ 35,113 2.96112954	\$ 30,152 0.09134591	\$ 203,259 2.05255783	\$ 1,617 0.00066249	\$ 5,482 0.00224641	\$ 150 0.00006146	\$ 19,619 0.00372698	\$ 6,672 0.00126748
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 587,773 48.81024747	\$ 4,393 0.36754704	\$ 4,623 0.38983915	\$ 20,620 0.06246822	\$ 44,413 0.44848980	\$ 4,065 0.00166546	\$ 3,618 0.00148266	\$ - 0.00000000	\$ 49,320 0.00936933	\$ 3,866 0.00073448

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NORTHRIDGE CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1093890253

OSHPD Facility Number:
206190643

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	\$ 84,595	\$ (42,937)	\$ 41,658	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,246	0	9,246	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	200,269	0	200,269	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 294,110	\$ (42,937)	\$ 251,173	
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	101,080	0	101,080	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	33,538	0	33,538	(Sch 4)
010		Housekeeping - Total	6300	\$ 134,618	\$ 0	\$ 134,618	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	4,136	0	4,136	(Sch 5)
025		Depreciation: Equipment	7140	15,966	0	15,966	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	546,863	0	546,863	(Sch 5)
040		Property Taxes	7300	20,808	0	20,808	(Sch 5)
045		Property Insurance	7400	3,464	0	3,464	(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		\$ 1,019,965	\$ (42,937)	\$ 977,028	
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	65,613	0	65,613	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	21,950	0	21,950	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 87,563	\$ 0	\$ 87,563	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 237,877	\$ (12,674)	\$ 225,203	(Sch 3)
065	.20-.39	Fringe Benefits	6500	49,984	0	49,984	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	185,592	0	185,592	(Sch 4)
065		Dietary - Total	6500	\$ 473,453	\$ (12,674)	\$ 460,779	
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	48,544	0	48,544	(Sch 4)
075		Patient Supplies - Total	8100	\$ 48,544	\$ 0	\$ 48,544	
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:
NORTHRIDGE CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1093890253

OSHPD Facility Number:
206190643

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	501,356	0	501,356	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 501,356	\$ 0	\$ 501,356	
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	347,829	0	347,829	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 347,829	\$ 0	\$ 347,829	
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	24,206	0	24,206	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 24,206	\$ 0	\$ 24,206	
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	176,439	0	176,439	(Sch 4)
085		Pharmacy - Total	8300	\$ 176,439	\$ 0	\$ 176,439	
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	17,553	0	17,553	(Sch 4)
090		Laboratory - Total	8400	\$ 17,553	\$ 0	\$ 17,553	
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	7,452	0	7,452	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 7,452	\$ 0	\$ 7,452	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NORTHRIDGE CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1093890253

OSHPD Facility Number:
206190643

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		\$ 1,123,379	\$ 0	\$ 1,123,379	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,919,670	\$ (44,314)	\$ 1,875,356	(Sch 2)
105	.20-.39	Fringe Benefits	6110	416,858	(623)	416,235	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	156,944	(8,037)	148,907	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,493,472	\$ (52,974)	\$ 2,440,498	
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:
NORTHRIDGE CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1093890253

OSHPD Facility Number:
206190643

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	2,640	0	2,640	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,640	\$ 0	\$ 2,640	
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		\$ 2,496,112	\$ (52,974)	\$ 2,443,138	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 63,044	\$ 0	\$ 63,044	(Sch 2)
155	.20-.39	Fringe Benefits	6600	13,993	0	13,993	(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	\$ 77,037	\$ 0	\$ 77,037	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NORTHRIDGE CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1093890253

OSHPD Facility Number:
206190643

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	\$ 83,370	\$ 0	\$ 83,370	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,504	0	18,504	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,043	0	4,043	(Sch 4)
160		Activities - Total	6700	\$ 105,917	\$ 0	\$ 105,917	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 319,910	\$ (70,028)	\$ 249,882	(Sch 6)
165	.20-.39	Fringe Benefits	6900	54,838	623	55,461	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	506,359	(42,817)	463,542	(Sch 6)
165		Administration - Total	6900	\$ 881,107	\$ (112,222)	\$ 768,885	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 88,805	\$ 0	\$ 88,805	(Sch 3)
166	.20-.39	Fringe Benefits	6900	19,710	0	19,710	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,134	0	5,134	(Sch 4)
166		Medical Records - Total	6900	\$ 113,649	\$ 0	\$ 113,649	
167		CDPH Licensing Fees	6900	\$ 26,605	\$ 0	\$ 26,605	(Sch 6)
168		Professional Liability Insurance	6900	\$ 82,412	\$ (6,220)	\$ 76,192	(Sch 6)
169		Quality Assurance Fees	6900	\$ 479,969	\$ 0	\$ 479,969	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 65,901	\$ 0	\$ 65,901	(Sch 3)
170	.20-.39	Fringe Benefits	6800	14,627	0	14,627	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	150	0	150	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 80,678	\$ 0	\$ 80,678	
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				\$ 1,847,374	\$ (118,442)	\$ 1,728,932	
200		Total		\$ 7,047,846	\$ (227,027)	\$ 6,820,819	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 49,129	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
NORTHRIDGE CARE CENTER

NPI:
1093890253

OSHPD Facility Number:
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Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	(\$227,027) (To Sch 8)	0	0	0	(3,355)	(223,672)	0	0	0

Provider Name							Fiscal Period	NPI	Adjustments	
NORTHRIDGE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1093890253	10	
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>										
1	Not Reported			8	210		Group Health Insurance To include group health insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300 and 2304	\$0	\$49,129	\$49,129

Provider Name							Fiscal Period	NPI	Adjustments		
NORTHRIDGE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1093890253	10		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$156,944	(\$8,037)	\$148,907	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	506,359	8,037	514,396 *	
							To reclassify Pharmacy Consultant fees to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
3	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$1,919,670	(\$2,807)	\$1,916,863 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	416,858	(623)	416,235	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	319,910	2,807	322,717 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	54,838	623	55,461	
							To reclassify Central Supply Clerk wages and benefits to the Administration cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501				
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$514,396	\$2,865	\$517,261 *	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	82,412	(2,865)	79,547 *	
							To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
NORTHRIDGE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1093890253	10		
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>											
5	10.5	168	4	8A-1	168	4	Professional Liability Insurance To adjust the reported professional and general liability insurance expense to agree with the provider's insurance policy. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$79,547	(\$3,355)	\$76,192
6	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages		\$84,595	(\$42,937)	\$41,658
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages		237,877	(12,674)	225,203
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	*	1,916,863	(41,507)	1,875,356
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	322,717	(72,835)	249,882
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Longwood Management Corporation Home Office Audit Report for fiscal period ended February 28, 2012 and February 28, 2013 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	517,261	(53,719)	463,542

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
NORTHRIDGE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1093890253	10	
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>										
7	10.7	105	1, 2, 3	7	105	Skilled Nursing Care (Square Feet)	8,155	(85)	8,070	
	10.7	165	1, 2, 3	7	165	Administration	910	85	995	
To adjust square feet statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	NPI	Adjustments	
NORTHRIDGE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1093890253	10	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
8	4.1	5	2	1	15	Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2012 through December 31, 2012 Payment Period: January 01, 2012 through November 30, 2013 Report Date: December 16, 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 51511	23,308	(237)	23,071	
9	Not Reported			1	16	Medi-Cal Managed Care Days - Skilled Nursing Care 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	171	171	

Provider Name							Fiscal Period	NPI	Adjustments	
NORTHRIDGE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1093890253	10	
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>										
10	Not Reported			1	14		Overpayments - Skilled Nursing Care 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	\$0	\$7,202	\$7,202