

**REPORT
ON THE
RATE SETTING AUDIT**

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

**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

March 19, 2014

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

LOS ROBLES CARE CENTER
NATIONAL PROVIDER IDENTIFIER: 1265515118
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, patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles. This audit report includes the:

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

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

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Linda Chien Johnson
L. C. Associates
2415 San Ramon Valley Boulevard, Suite 4139
San Ramon, CA 94583

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
LOS ROBLES CARE CENTER

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

NPI:
1265515118

OSHPD Facility No.:
206560465

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,142,061	\$ 90.31
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 654,197	\$ 27.58
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 650,154	\$ 27.41
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 331,696	\$ 13.98
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 34,870	\$ 1.47
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 20,495	\$ 0.86
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 26,315	\$ 1.11
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 322,548	\$ 13.60
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 371,770	\$ 15.67
11	Cost of Routine Service/Audited Total Costs	\$ 4,544,361	\$ 4,554,106	\$ 192.00
12	Total Patient Days (Adj 6)	23,319	23,719	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 194.88	\$ 192.00	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 7)	21,928	393	
16	Medi-Cal Managed Care Days (Adj 8)		21,565	
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:
LOS ROBLES CARE CENTER

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

NPI:
1265515118

OSHPD Facility No.:
206560465

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:
LOS ROBLES CARE CENTER

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

NPI:
1265515118

OSHPD Facility No.:
206560465

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	\$ 54,541	\$ 54,541		
160	Activities	63,272		\$ 63,272	
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	2,024,248	54,541	63,272	2,142,061 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,142,061	\$ 54,541	\$ 63,272	\$ 2,142,061

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
LOS ROBLES CARE CENTER

NPI:
1265515118

OSHPD Facility Number:
206560465

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	\$ 204,863	\$ 204,863										
010	Housekeeping	65,008	454	\$ 65,462									
060	Laundry and Linen	34,194	10,634	3,406	\$ 48,234								
065	Dietary	289,189	15,569	4,986	0	\$ 309,744							
155	Social Services	N/A	0	0	0	0	\$ 0						
160	Activities	N/A	5,147	1,648	0	0	0	\$ 6,795					
165	Administration	N/A	5,530	1,771	0	0	0	0		\$ 7,301	\$ 7,301		
166	Medical Records	41,148	1,872	599	0	0	0	0		43,619		\$ 43,619	
170	Inservice Education - Nursing	35,253	0	0	0	0	0	0	\$ 35,253				
ANCILLARY SERVICES													
075	Patient Supplies		1,914	613	0	0	0	0	0	2,527	26	157	\$ 2,711
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		5,303	1,698	0	0	0	0	0	7,001	260	1,551	8,812
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	83	498	581
083	Speech Pathology		0	0	0	0	0	0	0	0	23	135	158
085	Pharmacy		0	0	0	0	0	0	0	0	69	413	482
090	Laboratory		0	0	0	0	0	0	0	0	12	71	83
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	3	21	24
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		156,568	50,141	48,234	309,744	0	6,795	35,253	606,735	6,805	40,657	654,197
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		1,872	599	0	0	0	0	0	2,471	20	117	2,608
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 669,655	\$ 204,863	\$ 65,462	\$ 48,234	\$ 309,744	\$ 0	\$ 6,795	\$ 35,253	\$ 618,735	\$ 7,301	\$ 43,619	\$ 669,655

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
LOS ROBLES CARE CENTER

NPI:
1265515118

OSHPD Facility Number:
206560465

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 230,010	\$ 230,010										
010	Housekeeping	25,130	509	\$ 25,639									
060	Laundry and Linen	19,622	11,940	1,334	\$ 32,896								
065	Dietary	266,373	17,480	1,953	0	\$ 285,806							
155	Social Services	150	0	0	0	0	\$ 150						
160	Activities	9,476	5,779	646	0	0	0	\$ 15,901					
165	Administration	N/A	6,209	694	0	0	0	0		\$ 6,902	\$ 6,902		
166	Medical Records	0	2,101	235	0	0	0	0		2,336		\$ 2,336	
170	Inservice Education - Nursing	153	0	0	0	0	0	0	\$ 153				
ANCILLARY SERVICES													
075	Patient Supplies	5,971	2,149	240	0	0	0	0	0	8,360	25	8	\$ 8,394
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	119,206	5,954	665	0	0	0	0	0	125,825	245	83	126,154
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	45,827	0	0	0	0	0	0	0	45,827	79	27	45,932
083	Speech Pathology	12,427	0	0	0	0	0	0	0	12,427	21	7	12,456
085	Pharmacy	37,999	0	0	0	0	0	0	0	37,999	65	22	38,086
090	Laboratory	6,566	0	0	0	0	0	0	0	6,566	11	4	6,581
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	1,910	0	0	0	0	0	0	0	1,910	3	1	1,914
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	111,212	175,787	19,639	32,896	285,806	150	15,901	153	641,543	6,434	2,178	650,154 *
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	2,437	2,101	235	0	0	0	0	0	4,773	19	6	4,798
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 894,469	\$ 230,010	\$ 25,639	\$ 32,896	\$ 285,806	\$ 150	\$ 15,901	\$ 153	\$ 885,230	\$ 6,902	\$ 2,336	\$ 894,469

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LOS ROBLES CARE CENTER

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

NPI:
1265515118

OSHPD Facility Number:
206560465

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)	\$ 348,027	90%							
	Property Tax (line 40)	36,587	10%	\$ 384,614						
005	Plant Operations and Maintenance			17,919	\$ 17,919					
010	Housekeeping			812	40	\$ 852				
060	Laundry and Linen			19,035	930	44	\$ 20,010			
065	Dietary			27,868	1,362	65	0	\$ 29,294		
155	Social Services			0	0	0	0	0	\$ 0	
160	Activities			9,213	450	21	0	0	0	\$ 9,685
165	Administration			9,898	484	23	0	0	0	0
166	Medical Records			3,350	164	8	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			3,426	167	8	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			9,492	464	22	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			280,250	13,694	652	20,010	29,294	0	9,685
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,350	164	8	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 384,614	100%	\$ 384,614	\$ 17,919	\$ 852	\$ 20,010	\$ 29,294	\$ 0	\$ 9,685

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LOS ROBLES CARE CENTER

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

NPI:
1265515118

OSHPD Facility Number:
206560465

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 90% Of Total	Property Tax 10% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 348,027	90%							
	Property Tax (line 40)	36,587	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 10,405	\$ 10,405				
166	Medical Records				3,522		\$ 3,522			
170	Inservice Education - Nursing			\$ 0						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,602	38	13	\$ 3,652	\$ 3,305	\$ 347
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	9,978	370	125	10,473	9,477	996
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	119	40	159	144	15
083	Speech Pathology			0	0	32	11	43	39	4
085	Pharmacy			0	0	98	33	132	119	13
090	Laboratory			0	0	17	6	23	21	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	5	2	7	6	1
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	353,586	9,698	3,283	366,567	331,696	34,870 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,522	28	9	3,559	3,220	339
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 384,614	100%	\$ 0	\$ 370,687	\$ 10,405	\$ 3,522	\$ 384,614	\$ 348,027	\$ 36,587

(To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
LOS ROBLES CARE CENTER

NPI:
1265515118

OSHPD Facility Number:
206560465

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. 50% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 44% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 14,270												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	384,588												
	Total Costs Allocable as Administration	398,858	50%											
167	CDPH Licensing Fees	21,988	3%											
168	Professional Liability Insurance	28,232	4%											
169	Quality Assurance Fees	346,049	44%											
174	Caregiver Training	0	0%											
	Total	795,127	100%						\$ 795,127					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 0	\$ 2,527	\$ 8,360	\$ 3,602	\$ 14,489	2,868	\$ 1,439	\$ 79	\$ 102	\$ 1,248	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	7,001	125,825	9,978	142,805	28,269	14,180	782	1,004	12,303	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	45,827	0	45,827	9,072	4,551	251	322	3,948	0
083	Speech Pathology			0	0	12,427	0	12,427	2,460	1,234	68	87	1,071	0
085	Pharmacy			0	0	37,999	0	37,999	7,522	3,773	208	267	3,274	0
090	Laboratory			0	0	6,566	0	6,566	1,300	652	36	46	566	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1,910	0	1,910	378	190	10	13	165	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			2,142,061	606,735	641,543	353,586	3,743,925	741,127	371,770	20,495	26,315	322,548	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,471	4,773	3,522	10,766	2,131	1,069	59	76	928	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 795,127		\$ 2,142,061	\$ 618,735	\$ 885,230	\$ 370,687	\$ 4,016,714	\$ 795,127					
	Total Administrative Costs							\$ 795,127		\$ 398,858	\$ 21,988	\$ 28,232	\$ 346,049	\$ 0
	Unit Cost Multiplier							0.19795461						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 50,920	\$ 9,239	\$ 13,927	\$ 74,085							
	TOTAL FACILITY COSTS							\$ 4,885,926						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
LOS ROBLES CARE CENTER

NPI:
1265515118

OSHPD Facility Number:
206560465

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 3)	Plant Ops (SQ FT) 5 (Adj 3)	Hskpng (SQ FT) 10 (Adj 3)	Laundry (LBS) 60 (Adj 4)	Dietary (MEALS) 65 (Adj 5)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	706									
010	Housekeeping	32	32								
060	Laundry and Linen	750	750	750							
065	Dietary	1,098	1,098	1,098							
155	Social Services										
160	Activities	363	363	363							
165	Administration	390	390	390							
166	Medical Records	132	132	132							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	135	135	135						14,489	14,489
077	Specialized Support Surfaces									0	0
080	Physical Therapy	374	374	374						142,805	142,805
081	Respiratory Therapy									0	0
082	Occupational Therapy									45,827	45,827
083	Speech Pathology									12,427	12,427
085	Pharmacy									37,999	37,999
090	Laboratory									6,566	6,566
095	Home Health Services									0	0
100	Other Ancillary Services									1,910	1,910
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,042	11,042	11,042	232,960	69,888	2,135,460	2,135,460	2,135,460	3,743,925	3,743,925
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	132	132	132						10,766	10,766
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	15,154	14,448	14,416	232,960	69,888	2,135,460	2,135,460	2,135,460	4,016,714	4,016,714
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 54,541	\$ 63,272			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.025540633	0.029629213			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 204,863	\$ 65,462	\$ 48,234	\$ 309,744	\$ -	\$ 6,795	\$ 35,253	\$ 7,301	\$ 43,619
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		14.17933278	4.54090862	0.20704920	4.43200299	0.00000000	0.00318219	0.01650839	0.00181763	0.01085939
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 230,010	\$ 25,639	\$ 32,896	\$ 285,806	\$ 150	\$ 15,901	\$ 153	\$ 6,902	\$ 2,336
	UNIT COST MULTIPLIER (INDIRECT OTHER)		15.91985050	1.77854018	0.14120790	4.08948365	0.00007024	0.00744594	0.00007165	0.00171841	0.00058162
	TOTAL CAPITAL COSTS - SCH. 5	\$ 384,614	\$ 17,919	\$ 852	\$ 20,010	\$ 29,294	\$ -	\$ 9,685	\$ -	\$ 10,405	\$ 3,522
	UNIT COST MULTIPLIER (CAPITAL COSTS)	25.38036162	1.24020870	0.05909117	0.08589348	0.41916020	0.00000000	0.00453519	0.00000000	0.00259044	0.00087677

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LOS ROBLES CARE CENTER

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

NPI:
1265515118

OSHPD Facility Number:
206560465

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 170,352	\$ 0	\$ 170,352	(Sch 3)
005	.20-.39	Fringe Benefits	6200	34,511	0	34,511	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	230,010	0	230,010	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 434,873	\$ 0	\$ 434,873	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 51,486	\$ 0	\$ 51,486	(Sch 3)
010	.20-.39	Fringe Benefits	6300	13,522	0	13,522	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	25,130	0	25,130	(Sch 4)
010		Housekeeping - Total	6300	\$ 90,138	\$ 0	\$ 90,138	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 72,938	\$ 0	\$ 72,938	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	6,828	0	6,828	(Sch 5)
025		Depreciation: Equipment	7140	28,954	0	28,954	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	64,552	0	64,552	(Sch 5)
040		Property Taxes	7300	37,971	(1,384)	36,587	(Sch 5)
045		Property Insurance	7400	14,270	0	14,270	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	174,755	0	174,755	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 925,279	\$ (1,384)	\$ 923,895	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 27,835	\$ 0	\$ 27,835	(Sch 3)
060	.20-.39	Fringe Benefits	6400	6,359	0	6,359	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	19,622	0	19,622	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 53,816	\$ 0	\$ 53,816	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 240,353	\$ 0	\$ 240,353	(Sch 3)
065	.20-.39	Fringe Benefits	6500	48,836	0	48,836	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	266,373	0	266,373	(Sch 4)
065		Dietary - Total	6500	\$ 555,562	\$ 0	\$ 555,562	
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	5,971	0	5,971	(Sch 4)
075		Patient Supplies - Total	8100	\$ 5,971	\$ 0	\$ 5,971	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LOS ROBLES CARE CENTER

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

NPI:
1265515118

OSHPD Facility Number:
206560465

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	119,206	0	119,206	(Sch 4)
080		Physical Therapy - Total	8200	\$ 119,206	\$ 0	\$ 119,206	
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	45,827	0	45,827	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 45,827	\$ 0	\$ 45,827	
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	12,427	0	12,427	(Sch 4)
083		Speech Pathology - Total	8280	\$ 12,427	\$ 0	\$ 12,427	
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	37,999	0	37,999	(Sch 4)
085		Pharmacy - Total	8300	\$ 37,999	\$ 0	\$ 37,999	
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	6,566	0	6,566	(Sch 4)
090		Laboratory - Total	8400	\$ 6,566	\$ 0	\$ 6,566	
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	1,910	0	1,910	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 1,910	\$ 0	\$ 1,910	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LOS ROBLES CARE CENTER

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

NPI:
1265515118

OSHPD Facility Number:
206560465

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 229,906	\$ 0	\$ 229,906	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,684,452	\$ 0	\$ 1,684,452	(Sch 2)
105	.20-.39	Fringe Benefits	6110	339,796	0	339,796	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	111,212	0	111,212	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,135,460	\$ 0	\$ 2,135,460	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LOS ROBLES CARE CENTER

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

NPI:
1265515118

OSHPD Facility Number:
206560465

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (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	2,437	0	2,437 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,437	\$ 0	\$ 2,437
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		\$ 2,137,897	\$ 0	\$ 2,137,897
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 43,094	\$ 0	\$ 43,094 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,447	0	11,447 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	150	0	150 (Sch 4)
155		Social Services - Total	6600	\$ 54,691	\$ 0	\$ 54,691

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LOS ROBLES CARE CENTER

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

NPI:
1265515118

OSHPD Facility Number:
206560465

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 52,060	\$ 0	\$ 52,060	(Sch 2)
160	.20-.39	Fringe Benefits	6700	11,212	0	11,212	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,476	0	9,476	(Sch 4)
160		Activities - Total	6700	\$ 72,748	\$ 0	\$ 72,748	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 126,638	\$ 0	\$ 126,638	(Sch 6)
165	.20-.39	Fringe Benefits	6900	29,864	0	29,864	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	221,301	6,785	228,086	(Sch 6)
165		Administration - Total	6900	\$ 377,803	\$ 6,785	\$ 384,588	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 32,575	\$ 0	\$ 32,575	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,573	0	8,573	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 41,148	\$ 0	\$ 41,148	
167		CDPH Licensing Fees	6900	\$ 21,988	\$ 0	\$ 21,988	(Sch 6)
168		Professional Liability Insurance	6900	\$ 35,017	\$ (6,785)	\$ 28,232	(Sch 6)
169		Quality Assurance Fees	6900	\$ 346,049	\$ 0	\$ 346,049	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 27,574	\$ 0	\$ 27,574	(Sch 3)
170	.20-.39	Fringe Benefits	6800	7,679	0	7,679	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	153	0	153	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 35,406	\$ 0	\$ 35,406	
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		\$ 984,850	\$ 0	\$ 984,850	
200		Total		\$ 4,887,310	\$ (1,384)	\$ 4,885,926	

210	0.24	Total Facility Group Health Insurance * (Adj)	6900			\$ 0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
LOS ROBLES CARE CENTER

NPI:
1265515118

OSHPD Facility Number:
206560465

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

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ				
005	1	Plant Operations and Maintenance - Salaries and Wages	0						
005	2	Plant Operations and Maintenance - Fringe Benefits	0						
005	3	Plant Operations and Maintenance - Agency Staff	0						
005	4	Plant Operations and Maintenance - Other - Nonlabor	0						
010	1	Housekeeping - Salaries and Wages	0						
010	2	Housekeeping - Fringe Benefits	0						
010	3	Housekeeping - Agency Staff	0						
010	4	Housekeeping - Other - Nonlabor	0						
015	4	Depreciation: Buildings and Improvements	0						
020	4	Depreciation: Leasehold Improvements	0						
025	4	Depreciation: Equipment	0						
030	4	Depreciation and Amortization - Other	0						
035	4	Leases and Rentals	0						
040	4	Property Taxes	(1,384)	(1,384)					
045	4	Property Insurance	0						
050	4	Interest - Property, Plant, and Equipment	0						
055	4	Interest - Other	0						
060	1	Laundry and Linen - Salaries and Wages	0						
060	2	Laundry and Linen - Fringe Benefits	0						
060	3	Laundry and Linen - Agency Staff	0						
060	4	Laundry and Linen - Other - Nonlabor	0						
065	1	Dietary - Salaries and Wages	0						
065	2	Dietary - Fringe Benefits	0						
065	3	Dietary - Agency Staff	0						
065	4	Dietary - Other - Nonlabor	0						
070	4	Provision for Bad Debts	0						
075	1	Patient Supplies - Salaries and Wages	0						
075	2	Patient Supplies - Fringe Benefits	0						
075	3	Patient Supplies - Agency Staff	0						
075	4	Patient Supplies - Other - Nonlabor	0						
077	1	Specialized Support Surfaces - Salaries and Wages	0						
077	2	Specialized Support Surfaces - Fringe Benefits	0						
077	3	Specialized Support Surfaces - Agency Staff	0						
077	4	Specialized Support Surfaces - Other - Nonlabor	0						
080	1	Physical Therapy - Salaries and Wages	0						
080	2	Physical Therapy - Fringe Benefits	0						
080	3	Physical Therapy - Agency Staff	0						
080	4	Physical Therapy - Other - Nonlabor	0						
081	1	Respiratory Therapy - Salaries and Wages	0						
081	2	Respiratory Therapy - Fringe Benefits	0						
081	3	Respiratory Therapy - Agency Staff	0						
081	4	Respiratory Therapy - Other - Nonlabor	0						
082	1	Occupational Therapy - Salaries and Wages	0						
082	2	Occupational Therapy - Fringe Benefits	0						
082	3	Occupational Therapy - Agency Staff	0						
082	4	Occupational Therapy - Other - Nonlabor	0						
083	1	Speech Pathology - Salaries and Wages	0						
083	2	Speech Pathology - Fringe Benefits	0						
083	3	Speech Pathology - Agency Staff	0						

Provider Name							Fiscal Period	NPI	Adjustments		
LOS ROBLES CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1265515118	8		
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>											
1	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$221,301	\$6,785	\$228,086	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	35,017	(6,785)	28,232	
							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				

Provider Name							Fiscal Period	NPI	Adjustments		
LOS ROBLES CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1265515118	8		
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>											
2	10.5	040	4	8A-1	040	4	Property Taxes To eliminate property taxes not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2122.2F	\$37,971	(\$1,384)	\$36,587	

Provider Name							Fiscal Period	NPI	Adjustments	
LOS ROBLES CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1265515118	8	
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 STATISTICS</u>										
3	10.7	005	1	7	005	Plant Operations and Maintenance (Square Feet)	0	706	706	
	10.7	010	1, 2	7	010	Housekeeping	0	32	32	
	10.7	060	1, 2, 3	7	060	Laundry and Linen	0	750	750	
	10.7	065	1, 2, 3	7	065	Dietary	0	1,098	1,098	
	10.7	075	1, 2, 3	7	075	Patient Supplies	0	135	135	
	10.7	080	1, 2, 3	7	080	Physical Therapy	0	374	374	
	10.7	105	1, 2, 3	7	105	Skilled Nursing Care	0	11,042	11,042	
	10.7	140	1, 2, 3	7	140	Beauty and Barber	0	132	132	
	10.7	160	1, 2, 3	7	160	Activities	0	363	363	
	10.7	165	1, 2, 3	7	165	Administration	0	390	390	
	10.7	166	1, 2, 3	7	166	Medical Records	0	132	132	
	10.7	175	1	7	N/A	Total - Square Feet	0	15,154	15,154	
	10.7	175	2	7	N/A	Total - Square Feet	0	14,448	14,448	
	10.7	175	3	7	N/A	Total - Square Feet	0	14,416	14,416	
4	10.7	105	4	7	105	Skilled Nursing Care (Pounds of Laundry)	0	232,960	232,960	
	10.7	175	4	7	N/A	Total - Pounds of Laundry	0	232,960	232,960	
5	10.7	105	5	7	105	Skilled Nursing Care (Number of Meals)	0	69,888	69,888	
	10.7	175	5	7	N/A	Total - Number of Meals	0	69,888	69,888	
<p>To adjust square footage, laundry and linen, and meals statistics to agree with the provider's records in order to properly allocate indirect cost.</p> <p>42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306</p>										

Provider Name							Fiscal Period	NPI		Adjustments
LOS ROBLES CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1265515118		8
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>										
6	4.1	5	6	1	12	Total Patient Days - Skilled Nursing Care To adjust total patient 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	23,319	400	23,719	
7	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 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through December 15, 2013 Report Date: December 30, 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	21,928	(21,535)	393	
8	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	21,565	21,565	