

**REPORT  
ON THE  
RATE SETTING AUDIT**

**TOPANGA TERRACE CONVALESCENT CENTER  
CANOGA PARK, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1184620171**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2012**

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

**Section Chief: Allen Dervi  
Audit Supervisor: Henry Kwan  
Auditor: Yanique French**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

March 13, 2014

Sharon Koroshec, Administrator  
Topanga Terrace Convalescent Center  
22125 Roscoe Boulevard  
Canoga Park, CA 91304

TOPANGA TERRACE CONVALESCENT CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1184620171  
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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$63, which resulted from Medi-Cal overpayments

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

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

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

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

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

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

**United States Postal Service (USPS)**

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

**Courier (UPS, FedEx, etc.)**

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

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

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

**Original Signed By**

Allen Dervi, Chief  
Audits Section—Burbank  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

## Provider Name:

TOPANGA TERRACE CONVALESCENT CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1184620171

## OSHPD Facility No.:

206190786

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,033,109	\$ 151.22
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 847,228	\$ 42.24
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 727,970	\$ 36.30
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 149,080	\$ 7.43
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 24,499	\$ 1.22
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,919	\$ 0.59
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 73,507	\$ 3.66
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 198,681	\$ 9.91
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 617,566	\$ 30.79
11	Cost of Routine Service/Audited Total Costs	\$ 5,681,232	\$ 5,683,558	\$ 283.37
12	Total Patient Days (Adj )	20,057	20,057	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 283.25	\$ 283.37	
14	Overpayments (Adj 27)	\$ 0	\$ 63	
15	Medi-Cal Days (Adj 21)	8,104	7,523	
16	Medi-Cal Managed Care Days (Adj 22)		643	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 5,082,030	\$ 297.80
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 614,022	\$ 35.98
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 1,104,084	\$ 64.70
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 134,086	\$ 7.86
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 22,035	\$ 1.29
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 17,338	\$ 1.02
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 106,932	\$ 6.27
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 289,023	\$ 16.94
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	\$ 898,379	\$ 52.64
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 8,543,047	\$ 8,267,929	\$ 484.50
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	17,065	17,065	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 500.62	\$ 484.50	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

## Provider Name:

TOPANGA TERRACE CONVALESCENT CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1184620171

## OSHPD Facility No.:

206190786

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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	

\* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
TOPANGA TERRACE CONVALESCENT CENTER

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

**NPI:**  
1184620171

**OSHPD Facility No.:**  
206190786

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 180,866	\$ 180,866		
160	Activities	175,905		\$ 175,905	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	586,410	0	0	586,410 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	458,678	0	0	458,678 ***
083	Speech Pathology	62,920	0	0	62,920 ***
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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	2,897,628	68,682	66,799	3,033,109 *
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	4,652,238	112,184	109,106	4,873,528 **
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 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 9,014,645</b>	<b>\$ 180,866</b>	<b>\$ 175,905</b>	<b>\$ 9,014,645</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

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

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
TOPANGA TERRACE CONVALESCENT CENTER

NPI:  
1184620171

OSHPD Facility Number:  
206190786

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 226,106	\$ 226,106										
010	Housekeeping	324,865	2,101	\$ 326,966									
060	Laundry and Linen	247,649	0	0	\$ 247,649								
065	Dietary	477,917	15,093	22,030	0	\$ 515,040							
155	Social Services	N/A	1,088	1,588	0	0	\$ 2,676						
160	Activities	N/A	10,479	15,295	0	0	0	\$ 25,774					
165	Administration	N/A	7,753	11,316	0	0	0	0		\$ 19,069	\$ 19,069		
166	Medical Records	95,483	2,901	4,234	0	0	0	0		102,618		\$ 102,618	
170	Inservice Education - Nursing	131,734	5,352	7,812	0	0	0	0	\$ 144,898				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,738	2,537	0	0	0	0	0	4,275	154	829	\$ 5,258 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	73	395	468 ***
080	Physical Therapy		6,752	9,856	0	0	0	0	0	16,608	898	4,833	22,339 ***
081	Respiratory Therapy		550	803	0	0	0	0	0	1,353	4	24	1,382 ***
082	Occupational Therapy		1,088	1,588	0	0	0	0	0	2,676	668	3,596	6,940 ***
083	Speech Pathology		1,088	1,588	0	0	0	0	0	2,676	99	535	3,310 ***
085	Pharmacy		1,401	2,044	0	0	0	0	0	3,445	705	3,796	7,946 ***
090	Laboratory		0	0	0	0	0	0	0	0	320	1,723	2,043 ***
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	116	625	741 ***
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 ***
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		90,070	131,469	135,258	381,383	1,016	9,787	55,024	804,008	6,773	36,447	847,228 *
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		77,390	112,961	112,391	133,657	1,660	15,986	89,874	543,919	9,240	49,722	602,881 **
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		1,263	1,843	0	0	0	0	0	3,106	18	94	3,218
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,503,754	\$ 226,106	\$ 326,966	\$ 247,649	\$ 515,040	\$ 2,676	\$ 25,774	\$ 144,898	\$ 1,382,067	\$ 19,069	\$ 102,618	\$ 1,503,754

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

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
TOPANGA TERRACE CONVALESCENT CENTER

NPI:  
1184620171

OSHPD Facility Number:  
206190786

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 327,105	\$ 327,105										
010	Housekeeping	46,010	3,039	\$ 49,049									
060	Laundry and Linen	133,415	0	0	\$ 133,415								
065	Dietary	178,336	21,835	3,305	0	\$ 203,476							
155	Social Services	12,000	1,574	238	0	0	\$ 13,812						
160	Activities	12,065	15,159	2,294	0	0	0	\$ 29,519					
165	Administration	N/A	11,216	1,698	0	0	0	0		\$ 12,913	\$ 12,913		
166	Medical Records	41,098	4,197	635	0	0	0	0		45,930		\$ 45,930	
170	Inservice Education - Nursing	1,832	7,743	1,172	0	0	0	0	\$ 10,746				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	97,308	2,515	381	0	0	0	0	0	100,203	104	371	\$ 100,679
077	Specialized Support Surfaces	51,045	0	0	0	0	0	0	0	51,045	50	177	51,271
080	Physical Therapy	0	9,769	1,479	0	0	0	0	0	11,247	608	2,163	14,018
081	Respiratory Therapy	0	796	120	0	0	0	0	0	916	3	11	930
082	Occupational Therapy	0	1,574	238	0	0	0	0	0	1,812	452	1,609	3,874
083	Speech Pathology	0	1,574	238	0	0	0	0	0	1,812	67	239	2,119
085	Pharmacy	482,730	2,026	307	0	0	0	0	0	485,063	478	1,699	487,239
090	Laboratory	222,694	0	0	0	0	0	0	0	222,694	217	771	223,682
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	80,806	0	0	0	0	0	0	0	80,806	79	280	81,164
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	312,971	130,303	19,722	72,867	150,672	5,245	11,210	4,081	707,071	4,587	16,313	727,970
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	591,840	111,960	16,946	60,548	52,803	8,567	18,309	6,666	867,638	6,257	22,255	896,150
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
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	5,007	1,827	277	0	0	0	0	0	7,111	12	42	7,165
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,596,262</b>	<b>\$ 327,105</b>	<b>\$ 49,049</b>	<b>\$ 133,415</b>	<b>\$ 203,476</b>	<b>\$ 13,812</b>	<b>\$ 29,519</b>	<b>\$ 10,746</b>	<b>\$ 2,537,418</b>	<b>\$ 12,913</b>	<b>\$ 45,930</b>	<b>\$ 2,596,262</b>

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

ALLOCATION OF CAPITAL COSTS

Provider Name:  
TOPANGA TERRACE CONVALESCENT CENTER

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

NPI:  
1184620171

OSHPD Facility Number:  
206190786

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 86% Of Total	Property Tax 14% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 299,626	86%							
	Property Tax (line 40)	49,238	14%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 12,074	\$ 12,074				
166	Medical Records				4,518		\$ 4,518			
170	Inservice Education - Nursing			\$ 8,335						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	2,707	98	37	\$ 2,841	\$ 2,440	\$ 401 ***
077	Specialized Support Surfaces			0	0	46	17	64	55	9 ***
080	Physical Therapy			0	10,516	569	213	11,298	9,703	1,595 ***
081	Respiratory Therapy			0	857	3	1	861	739	121 ***
082	Occupational Therapy			0	1,694	423	158	2,276	1,954	321 ***
083	Speech Pathology			0	1,694	63	24	1,781	1,529	251 ***
085	Pharmacy			0	2,181	447	167	2,795	2,400	394 ***
090	Laboratory			0	0	203	76	279	239	39 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	74	28	101	87	14 ***
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 ***
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			3,165	167,685	4,288	1,605	173,579	149,080	24,499 *
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			5,170	142,970	5,850	2,189	151,009	129,696	21,313 **
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 *
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,967	11	4	1,982	1,702	280
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 348,864	100%	\$ 8,335	\$ 332,272	\$ 12,074	\$ 4,518	\$ 348,864	\$ 299,626	\$ 49,238

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
TOPANGA TERRACE CONVALESCENT CENTER

NPI:  
1184620171

OSHPD Facility Number:  
206190786

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. 68% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 22% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 12,547												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,726,225												
	Total Costs Allocable as Administration	1,738,772	68%											
167	CDPH Licensing Fees	33,557	1%											
168	Professional Liability Insurance	206,962	8%											
169	Quality Assurance Fees	559,391	22%											
174	Caregiver Training	0	0%											
	Total	2,538,682	100%						\$ 2,538,682					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 0	\$ 4,275	\$ 100,203	\$ 2,707	\$ 107,185	20,511	\$ 14,048	\$ 271	\$ 1,672	\$ 4,520	\$ 0
077	Specialized Support Surfaces			0	0	51,045	0	51,045	9,768	6,690	129	796	2,152	0
080	Physical Therapy			586,410	16,608	11,247	10,516	624,782	119,559	81,888	1,580	9,747	26,345	0
081	Respiratory Therapy			0	1,353	916	857	3,127	598	410	8	49	132	0
082	Occupational Therapy			458,678	2,676	1,812	1,694	464,860	88,956	60,927	1,176	7,252	19,601	0
083	Speech Pathology			62,920	2,676	1,812	1,694	69,102	13,224	9,057	175	1,078	2,914	0
085	Pharmacy			0	3,445	485,063	2,181	490,689	93,899	64,313	1,241	7,655	20,690	0
090	Laboratory			0	0	222,694	0	222,694	42,615	29,188	563	3,474	9,390	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	80,806	0	80,806	15,463	10,591	204	1,261	3,407	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			3,033,109	804,008	707,071	167,685	4,711,873	901,672	617,566	11,919	73,507	198,681	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			4,873,528	543,919	867,638	142,970	6,428,055	1,230,084	842,498	16,260	100,281	271,045	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	3,106	7,111	1,967	12,184	2,332	1,597	31	190	514	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 2,538,682		\$ 9,014,645	\$ 1,382,067	\$ 2,537,418	\$ 332,272	\$ 13,266,402	\$ 2,538,682					
	Total Administrative Costs							\$ 2,538,682		\$ 1,738,772	\$ 33,557	\$ 206,962	\$ 559,391	\$ 0
	Unit Cost Multiplier							0.19136176						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 121,687	\$ 58,844	\$ 16,592	\$ 197,123						
	<b>TOTAL FACILITY COSTS</b>							\$ 16,002,207						

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

## STATISTICS FOR COST ALLOCATION

Provider Name:  
TOPANGA TERRACE CONVALESCENT CENTER

NPI:  
1184620171

OSHPD Facility Number:  
206190786

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 19)	Plant Ops (SQ FT) 5 (Adj 19)	Hskpng (SQ FT) 10 (Adj 19)	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj 20)	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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	461									
010	Housekeeping	168	168								
060	Laundry and Linen	0	0	0							
065	Dietary	1,207	1,207	1,207	0						
155	Social Services	87	87	87	0	0					
160	Activities	838	838	838	0	0					
165	Administration	620	620	620	0	0					
166	Medical Records	232	232	232	0	0					
170	Inservice Education - Nursing	428	428	428	0	0					
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	139	139	139	0	0	0	0	0	107,185	107,185
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	51,045	51,045
080	Physical Therapy	540	540	540	0	0	0	0	0	624,782	624,782
081	Respiratory Therapy	44	44	44	0	0	0	0	0	3,127	3,127
082	Occupational Therapy	87	87	87	0	0	0	0	0	464,860	464,860
083	Speech Pathology	87	87	87	0	0	0	0	0	69,102	69,102
085	Pharmacy	112	112	112	0	0	0	0	0	490,689	490,689
090	Laboratory	0	0	0	0	0	0	0	0	222,694	222,694
095	Home Health Services	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	80,806	80,806
101	Subacute Care Ancillary Services	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
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	7,203	7,203	7,203	197,970	59,349	3,210,599	3,210,599	3,210,599	4,711,873	4,711,873
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	6,189	6,189	6,189	164,500	20,799	5,244,078	5,244,078	5,244,078	6,428,055	6,428,055
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	101	101	101	0	0	0	0	0	12,184	12,184
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL STATISTICS</b>	<b>18,543</b>	<b>18,082</b>	<b>17,914</b>	<b>362,470</b>	<b>80,148</b>	<b>8,454,677</b>	<b>8,454,677</b>	<b>8,454,677</b>	<b>13,266,402</b>	<b>13,266,402</b>
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 180,866 0.02139242	\$ 175,905 0.020805644			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 226,106 12.50447959	\$ 326,966 18.25196788	\$ 247,649 0.68322620	\$ 515,040 6.42611209	\$ 2,676 0.00031649	\$ 25,774 0.00304848	\$ 144,898 0.01713818	\$ 19,069 0.00143739	\$ 102,618 0.00773522
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 327,105 18.09008959	\$ 49,049 2.73803366	\$ 133,415 0.36807184	\$ 203,476 2.53874763	\$ 13,812 0.00163366	\$ 29,519 0.00349144	\$ 10,746 0.00127106	\$ 12,913 0.00097339	\$ 45,930 0.00346214
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 348,864 18.81378418	\$ 8,673 0.47965681	\$ 3,241 0.18093659	\$ - 0.00000000	\$ 23,506 0.29327711	\$ 1,694 0.00020040	\$ 16,320 0.00193024	\$ 8,335 0.00098585	\$ 12,074 0.00091013	\$ 4,518 0.00034056

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
TOPANGA TERRACE CONVALESCENT CENTER

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

NPI:  
1184620171

OSHPD Facility Number:  
206190786

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	\$ 162,983	\$ 0	\$ 162,983	(Sch 3)
005	.20-.39	Fringe Benefits	6200	63,123	0	63,123	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	311,106	15,999	327,105	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 537,212	\$ 15,999	\$ 553,211	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 258,017	\$ 0	\$ 258,017	(Sch 3)
010	.20-.39	Fringe Benefits	6300	66,848	0	66,848	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	46,010	0	46,010	(Sch 4)
010		Housekeeping - Total	6300	\$ 370,875	\$ 0	\$ 370,875	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	79,096	0	79,096	(Sch 5)
025		Depreciation: Equipment	7140	93,176	0	93,176	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	26,880	26,880	(Sch 5)
040		Property Taxes	7300	51,769	(2,531)	49,238	(Sch 5)
045		Property Insurance	7400	0	12,547	12,547	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	100,474	0	100,474	(Sch 5)
055		Interest - Other	7600	0	0	0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,232,602	\$ 52,895	\$ 1,285,497	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 130,919	\$ 0	\$ 130,919	(Sch 3)
060	.20-.39	Fringe Benefits	6400	14,135	0	14,135	(Sch 3)
060	.79	Agency Staff	6400	130,925	(28,330)	102,595	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	119,908	13,507	133,415	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 395,887	\$ (14,823)	\$ 381,064	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 363,808	\$ 0	\$ 363,808	(Sch 3)
065	.20-.39	Fringe Benefits	6500	114,109	0	114,109	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	183,954	(5,618)	178,336	(Sch 4)
065		Dietary - Total	6500	\$ 661,871	\$ (5,618)	\$ 656,253	
070		Provision for Bad Debts	7700	\$ 0	\$ 0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	148,353	(51,045)	97,308	(Sch 4)
075		Patient Supplies - Total	8100	\$ 148,353	\$ (51,045)	\$ 97,308	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	51,045	51,045	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 51,045	\$ 51,045	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
TOPANGA TERRACE CONVALESCENT CENTER

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

NPI:  
1184620171

OSHPD Facility Number:  
206190786

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	586,410	0	586,410	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 586,410	\$ 0	\$ 586,410	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	458,678	0	458,678	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 458,678	\$ 0	\$ 458,678	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	62,920	0	62,920	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 62,920	\$ 0	\$ 62,920	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	482,730	0	482,730	(Sch 4)
085		Pharmacy - Total	8300	\$ 482,730	\$ 0	\$ 482,730	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	222,694	0	222,694	(Sch 4)
090		Laboratory - Total	8400	\$ 222,694	\$ 0	\$ 222,694	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	80,806	0	80,806	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 80,806	\$ 0	\$ 80,806	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
TOPANGA TERRACE CONVALESCENT CENTER

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

NPI:  
1184620171

OSHPD Facility Number:  
206190786

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 2,042,591	\$ 0	\$ 2,042,591	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,290,616	\$ 0	\$ 2,290,616	(Sch 2)
105	.20-.39	Fringe Benefits	6110	607,012	0	607,012	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	317,357	(4,386)	312,971	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,214,985	\$ (4,386)	\$ 3,210,599	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 3,559,628	\$ 0	\$ 3,559,628	(Sch 2)
125	.20-.39	Fringe Benefits	6150	1,092,610	0	1,092,610	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	609,516	(17,676)	591,840	(Sch 4)
125		Subacute Care - Total	6150	\$ 5,261,754	\$ (17,676)	\$ 5,244,078	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
TOPANGA TERRACE CONVALESCENT CENTER

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

NPI:  
1184620171

OSHPD Facility Number:  
206190786

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
						(Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0
						(Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0
						(Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	5,007	0	5,007
140		Beauty and Barber - Total	8900	\$ 5,007	\$ 0	\$ 5,007
						(Sch 2)
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
146		<b>Subtotal 105 - 145</b>		\$ 8,481,746	\$ (22,062)	\$ 8,459,684
						(Sch 2)
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 144,500	\$ 0	\$ 144,500
155	.20-.39	Fringe Benefits	6600	36,366	0	36,366
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	12,000	0	12,000
155		Social Services - Total	6600	\$ 192,866	\$ 0	\$ 192,866
						(Sch 2)

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
TOPANGA TERRACE CONVALESCENT CENTER

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

NPI:  
1184620171

OSHPD Facility Number:  
206190786

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	\$ 133,735	\$ 0	\$ 133,735	(Sch 2)
160	.20-.39	Fringe Benefits	6700	42,170	0	42,170	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	12,065	0	12,065	(Sch 4)
160		Activities - Total	6700	\$ 187,970	\$ 0	\$ 187,970	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 472,907	\$ 0	\$ 472,907	(Sch 6)
165	.20-.39	Fringe Benefits	6900	155,280	0	155,280	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,113,791	(15,753)	1,098,038	(Sch 6)
165		Administration - Total	6900	\$ 1,741,978	\$ (15,753)	\$ 1,726,225	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 50,014	\$ 0	\$ 50,014	(Sch 3)
166	.20-.39	Fringe Benefits	6900	45,469	0	45,469	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	41,098	0	41,098	(Sch 4)
166		Medical Records - Total	6900	\$ 136,581	\$ 0	\$ 136,581	
167		CDPH Licensing Fees	6900	\$ 33,557	\$ 0	\$ 33,557	(Sch 6)
168		Professional Liability Insurance	6900	\$ 214,655	\$ (7,693)	\$ 206,962	(Sch 6)
169		Quality Assurance Fees	6900	\$ 559,391	\$ 0	\$ 559,391	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 97,696	\$ 0	\$ 97,696	(Sch 3)
170	.20-.39	Fringe Benefits	6800	34,038	0	34,038	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,832	0	1,832	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 133,566	\$ 0	\$ 133,566	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 3,200,564	\$ (23,446)	\$ 3,177,118	
200		<b>Total</b>		\$ 16,015,261	\$ (13,054)	\$ 16,002,207	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 702,845	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
TOPANGA TERRACE CONVALESCENT CENTER

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

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
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	15,999						20,707	3,999
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	26,880				26,880			
040	4	Property Taxes	(2,531)							
045	4	Property Insurance	12,547	12,547						
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	(28,330)			(28,330)				
060	4	Laundry and Linen - Other - Nonlabor	13,507			28,330	(144)		(2,319)	
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	(5,618)					(5,618)		
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	(51,045)							
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	51,045							
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							





Provider Name:  
TOPANGA TERRACE CONVALESCENT CENTER

NPI:  
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OSHPD Facility Number:  
206190786

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

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	(7,693)	(12,547)	29,159					
169	4	Quality Assurance Fees	0	(24,305)						
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	<u>(\$13,054)</u>	<u>0</u>						
			(To Sch 8)							







Provider Name:  
TOPANGA TERRACE CONVALESCENT CENTER

NPI:  
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OSHPD Facility Number:  
206190786

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

Line No.	Sub No.	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18
167	4									
168	4									
169	4									
170	1									
170	2									
170	3									
170	4									
174	1									
174	2									
174	3									
174	4									
200	Total	<u>0</u>	<u>18,900</u>	<u>(12,000)</u>	<u>(360)</u>	<u>(2,531)</u>	<u>(4,500)</u>	<u>(3,455)</u>	<u>(401)</u>	<u>(8,707)</u>

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:  
TOPANGA TERRACE CONVALESCENT CENTER

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

NPI:  
1184620171

OSHPD Facility No:  
206190786

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE CARE COST PER PATIENT DAY
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SUBACUTE CARE ROUTINE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$	N/A	\$	4,873,528	\$	285.59
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$	N/A	\$	602,881	\$	35.33
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$	N/A	\$	896,150	\$	52.51
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$	N/A	\$	129,696	\$	7.60
5	Property Taxes (Sch. 5, Ln. 125)	\$	N/A	\$	21,313	\$	1.25
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$	N/A	\$	16,260	\$	0.95
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$	N/A	\$	100,281	\$	5.88
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$	N/A	\$	271,045	\$	15.88
9	Caregiver Training (Sch. 6, Ln. 125)	\$	N/A	\$	0	\$	0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$	N/A	\$	842,498	\$	49.37
11	Cost of Routine Service/Audited Total Routine Costs	\$	7,768,041	\$	7,753,653	\$	454.36
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$	455.20	\$	454.36		

SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$	N/A	\$	208,502	\$	12.22
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$	N/A	\$	11,141	\$	0.65
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$	N/A	\$	207,934	\$	12.18
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$	N/A	\$	4,390	\$	0.26
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$	N/A	\$	721	\$	0.04
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$	N/A	\$	1,078	\$	0.06
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$	N/A	\$	6,651	\$	0.39
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$	N/A	\$	17,978	\$	1.05
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	\$	N/A	\$	0	\$	0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	\$	N/A	\$	55,880	\$	3.27
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$	775,006	\$	514,276	\$	30.14
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$	45.41	\$	30.14		

SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$	N/A	\$	5,082,030	\$	297.80	*
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$	N/A	\$	614,022	\$	35.98	*
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$	N/A	\$	1,104,084	\$	64.70	*
28	Cost of Capital Related (Line 4 + Line 16)	\$	N/A	\$	134,086	\$	7.86	*
29	Property Taxes (Line 5 + Line 17)	\$	N/A	\$	22,035	\$	1.29	*
30	CDPH Licensing Fees (Line 6 + Line 18)	\$	N/A	\$	17,338	\$	1.02	*
31	Professional Liability Insurance (Line 7 + Line 19)	\$	N/A	\$	106,932	\$	6.27	*
32	Quality Assurance Fees (Line 8 + Line 20)	\$	N/A	\$	289,023	\$	16.94	*
33	Caregiver Training (Line 9 + Line 21)	\$	N/A	\$	0	\$	0.00	*
34	Cost of Administration (Line 10 + Line 22)	\$	N/A	\$	898,379	\$	52.64	*
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$	8,543,047	\$	8,267,929	\$	484.50	*
36	Total Patient Days (Adj)		17,065		17,065			*
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$	500.62	\$	484.50			*
38	Medi-Cal Overpayments (Adj)	\$	0	\$	0			*
39	Medi-Cal Credit Balances (Adj)	\$	0	\$	0			*
40	Amount Due Provider (State) (Line 38 + Line 39)	\$	0	\$	0			*

GENERAL INFORMATION

41	Contracted Number of Subacute Care Beds (Adj 28)		0		48		
42	Total Licensed Nursing Facility Beds (Adj)		112		112		
43	Total Licensed Capacity (All levels) (Adj)		112		112		
44	Total Medi-Cal Subacute Care Patient Days (Adj 23)		15,863		15,651		

CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj)	\$	N/A	\$	0		
46	Indirect Capital Related Cost (Line 28)	\$	N/A	\$	134,086		
47	Total Capital Related Cost (Line 45 + Line 46)	\$	0	\$	134,086		

VENTILATOR / NONVENTILATOR		AUDITED COSTS (Adj)	AUDITED TOTAL DAYS (Adj)	AUDITED MEDI-CAL DAYS (Adj 23)	
48	Ventilator (Equipment Cost Only)	\$	0	10,040	9,672
49	Nonventilator		N/A	7,025	5,979
50	TOTAL	\$	N/A	17,065	15,651

\* (To Schedule 1)

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
TOPANGA TERRACE CONVALESCENT CENTER

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

NPI:  
1184620171

OSHPD Facility Number:  
206190786

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 24)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 25 & 26)	SUBACUTE CARE ANCILLARY COST *
<b>PATIENT SUPPLIES</b>						
1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 0				\$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	5,258				3,455
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	100,679				66,151
4	Cost of Capital Related (Sch. 5, Ln. 75)	2,440				1,603
5	Property Taxes (Sch. 5, Ln. 75)	401				263
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	271				178
7	Professional Liability Insurance (Sch. 6, Ln. 75)	1,672				1,099
8	Quality Assurance Fees (Sch. 6, Ln. 75)	4,520				2,970
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	14,048				9,231
11	Total Patient Supplies Ancillary Service	\$ 129,289	\$ 248,429	0.520426	\$ 163,231	\$ 84,950

<b>SPECIALIZED SUPPORT SURFACES</b>						
12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	468				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	51,271				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	55				0
16	Property Taxes (Sch. 5, Ln. 77)	9				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	129				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	796				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	2,152				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	6,690				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 61,572	\$ 56,786	1.084273	\$ 0	\$ 0

<b>PHYSICAL THERAPY</b>						
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 586,410				\$ 102,513
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	22,339				3,905
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	14,018				2,451
26	Cost of Capital Related (Sch. 5, Ln. 80)	9,703				1,696
27	Property Taxes (Sch. 5, Ln. 80)	1,595				279
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	1,580				276
29	Professional Liability Insurance (Sch. 6, Ln. 80)	9,747				1,704
30	Quality Assurance Fees (Sch. 6, Ln. 80)	26,345				4,605
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	81,888				14,315
33	Total Physical Therapy Ancillary Service	\$ 753,625	\$ 1,894,011	0.397899	\$ 331,100	\$ 131,744

<b>RESPIRATORY THERAPY</b>						
34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 0				\$ 0
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	1,382				0
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	930				0
37	Cost of Capital Related (Sch. 5, Ln. 81)	739				0
38	Property Taxes (Sch. 5, Ln. 81)	121				0
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	8				0
40	Professional Liability Insurance (Sch. 6, Ln. 81)	49				0
41	Quality Assurance Fees (Sch. 6, Ln. 81)	132				0
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	410				0
44	Total Respiratory Ancillary Service	\$ 3,771	\$ 0	0.000000	\$ 0	\$ 0

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
TOPANGA TERRACE CONVALESCENT CENTER

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

NPI:  
1184620171

OSHPD Facility Number:  
206190786

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 24)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 25 & 26)	SUBACUTE CARE ANCILLARY COST *
<b>OCCUPATIONAL THERAPY</b>						
45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 458,678				\$ 85,482
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	6,940				1,293
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	3,874				722
48	Cost of Capital Related (Sch. 5, Ln. 82)	1,954				364
49	Property Taxes (Sch. 5, Ln. 82)	321				60
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	1,176				219
51	Professional Liability Insurance (Sch. 6, Ln. 82)	7,252				1,352
52	Quality Assurance Fees (Sch. 6, Ln. 82)	19,601				3,653
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	60,927				11,355
55	Total Occupational Therapy Ancillary Service	\$ 560,724	\$ 1,410,495	0.397537	\$ 262,868	\$ 104,500

<b>SPEECH PATHOLOGY</b>						
56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 62,920				\$ 20,507
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	3,310				1,079
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	2,119				690
59	Cost of Capital Related (Sch. 5, Ln. 83)	1,529				498
60	Property Taxes (Sch. 5, Ln. 83)	251				82
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	175				57
62	Professional Liability Insurance (Sch. 6, Ln. 83)	1,078				351
63	Quality Assurance Fees (Sch. 6, Ln. 83)	2,914				950
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	9,057				2,952
66	Total Speech Pathology Ancillary Service	\$ 83,352	\$ 171,385	0.486346	\$ 55,860	\$ 27,167

<b>PHARMACY</b>						
67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	7,946				340
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	487,239				20,822
70	Cost of Capital Related (Sch. 5, Ln. 85)	2,400				103
71	Property Taxes (Sch. 5, Ln. 85)	394				17
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	1,241				53
73	Professional Liability Insurance (Sch. 6, Ln. 85)	7,655				327
74	Quality Assurance Fees (Sch. 6, Ln. 85)	20,690				884
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	64,313				2,748
77	Total Pharmacy Ancillary Service	\$ 591,879	\$ 1,521,885	0.388912	\$ 65,037	\$ 25,294

<b>LABORATORY</b>						
78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	2,043				576
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	223,682				63,025
81	Cost of Capital Related (Sch. 5, Ln. 90)	239				67
82	Property Taxes (Sch. 5, Ln. 90)	39				11
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	563				159
84	Professional Liability Insurance (Sch. 6, Ln. 90)	3,474				979
85	Quality Assurance Fees (Sch. 6, Ln. 90)	9,390				2,646
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	29,188				8,224
88	Total Laboratory Ancillary Service	\$ 268,618	\$ 364,535	0.736879	\$ 102,711	\$ 75,686

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
TOPANGA TERRACE CONVALESCENT CENTER

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

NPI:  
1184620171

OSHPD Facility Number:  
206190786

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 24)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 25 & 26)	SUBACUTE CARE ANCILLARY COST *
<b>HOME HEALTH SERVICES</b>						
89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	\$ 0				\$ 0
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				0
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				0
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				0
93	Property Taxes (Sch. 5, Ln. 95)	0				0
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				0
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				0
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				0
97	Caregiver Training (Sch. 6, Ln. 95)	0				0
98	Cost of Administration (Sch. 6, Ln. 95)	0				0
99	Total Home Health Services Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

<b>OTHER ANCILLARY SERVICES</b>						
100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	741				494
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	81,164				54,072
103	Cost of Capital Related (Sch. 5, Ln. 100)	87				58
104	Property Taxes (Sch. 5, Ln. 100)	14				10
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	204				136
106	Professional Liability Insurance (Sch. 6, Ln. 100)	1,261				840
107	Quality Assurance Fees (Sch. 6, Ln. 100)	3,407				2,270
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	10,591				7,056
110	Total Other Ancillary Service	\$ 97,470	\$ 478,204	0.203825	\$ 318,584	\$ 64,935

<b>SUBACUTE CARE ANCILLARY SERVICES</b>						
111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					\$ 0
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					0
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					0
114	Cost of Capital Related (Sch. 5, Ln. 101)					0
115	Property Taxes (Sch. 5, Ln. 101)					0
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					0
117	Professional Liability Insurance (Sch. 6, Ln. 101)					0
118	Quality Assurance Fees (Sch. 6, Ln. 101)					0
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					0
121	Total Subacute Ancillary Service					\$ 0

<b>TOTAL COST OF ANCILLARY SERVICES</b>						
122	Cost of Direct Care - Labor					\$ 208,502
123	Cost of Indirect Care - Labor					11,141
124	Cost of Direct and Indirect Nonlabor					207,934
125	Cost of Capital Related					4,390
126	Property Taxes					721
127	CDPH Licensing Fees					1,078
128	Professional Liability Insurance					6,651
129	Quality Assurance Fees					17,978
130	Caregiver Training					0
131	Cost of Administration					55,880
132	Total Cost of Subacute Care Ancillary Services					\$ 514,276

\* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

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Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include total facility group health insurance costs for informational purposes. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$702,845	\$702,845		

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<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
2	10.5	045	4	8A-1	045	4	Property Insurance	\$0	\$12,547	\$12,547
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify property insurance expense to the Property Insurance cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52501	214,655	(12,547)	202,108 *
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$1,113,791	\$24,305	\$1,138,096 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify other insurance expense from the Professional Liability Insurance cost center to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(s) and 52507	* 202,108	(24,305)	177,803 *
4	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	* \$177,803	\$29,159	\$206,962
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify liability insurance deductible expense to the Professional Liability Insurance cost center from the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(s) and 52507	* 1,138,096	(29,159)	1,108,937 *
5	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	\$119,908	\$28,330	\$148,238 *
	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff To reclassify the nonlabor portion of laundry agency costs to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52502(c)(1)	130,925	(28,330)	102,595

\*Balance carried forward from prior/to subsequent adjustments

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<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
6	10.5	035	4	8A-1	035	4	Leases and Rentals	\$0	\$26,880	\$26,880
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	* 148,238	(144)	148,094 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,108,937	(26,736)	1,082,201 *
							To reclassify lease expense from various cost centers to the Leases and Rentals cost center.			
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501			
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,082,201	\$5,618	\$1,087,819 *
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	183,954	(5,618)	178,336
							To reclassify employee recognition expense 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			
8	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$311,106	\$20,707	\$331,813 *
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	* 148,094	(2,319)	145,775 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	317,357	(530)	316,827 *
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	609,516	(13,677)	595,839 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,087,819	(4,181)	1,083,638 *
							To reclassify equipment repair expense to the Plant Operations and Maintenance cost center.			
							CCR, Title 22, Section 52000(i) 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
9	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	* \$331,813	\$3,999	\$335,812 *
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	* 595,839	(3,999)	591,840
							To reclassify service agreement expense to the Plant Operations and Maintenance cost center.			
							CCR, Title 22, Section 52000(o) 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			

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Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
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<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
10	10.5	077	4	8A-1	077	4	Specialized Support Surfaces	\$0	\$51,045	\$51,045
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	148,353	(51,045)	97,308
							To reclassify specialized support surfaces expense for proper matching of revenue and expense.			
							42 CFR 413.5, 413.20, 413.24, 413.50, and 413.53			
							CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304, and 2306			

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<b>ADJUSTMENTS TO REPORTED COSTS</b>											
11	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reverse the provider's adjustment of utilization review expenses for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2126	*	\$1,083,638	\$18,900	\$1,102,538 *
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	*	\$145,775		
12							To eliminate unnecessary laundry expense because the facility contracted with an unrelated vendor to provide the laundry services. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Sections 902.4, 2102.1, and 2103			(\$12,000)	
13							To eliminate dry cleaning costs not included in the routine rate. CCR, Title 22, Section 51511(d)			(360) (\$12,360)	\$133,415
14	10.5	040	4	8A-1	040	4	Property Taxes To eliminate tax penalties and/or fines not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2122.1		\$51,769	(\$2,531)	\$49,238
15	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate board member expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$1,102,538	(\$4,500)	\$1,098,038
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$316,827		
16							To eliminate items not included in the routine rate. CCR, Title 22, Section 51511(c)			(\$3,455)	
17							To eliminate nursing supply expense due to insufficient documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			(401) (\$3,856)	\$312,971

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<u>ADJUSTMENTS TO REPORTED COSTS</u>											
18	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate cable television expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3, 2104.3, and 2106.1	*	\$335,812	(\$8,707)	\$327,105

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<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>										
19	10.7	081	1, 2, 3	7	081		Respiratory Therapy (Square Footage)	0	44	44
	10.7	105	1, 2, 3	7	105		Skilled Nursing Care	7,401	(198)	7,203
	10.7	125	1, 2, 3	7	125		Subacute Care	6,463	(274)	6,189
	10.7	170	1, 2, 3	7	170		Inservice Education - Nursing	0	428	428
							To reclassify square footage 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			
20	10.7	105	5	7	105		Skilled Nursing Care (Meals Served)	59,391	(42)	59,349
	10.7	125	5	7	125		Subacute Care	20,664	135	20,799
	10.7	175	5	7	175		Total - Meals Served	80,055	93	80,148
							To adjust meal statistics to agree with the provider's census report in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306			

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<b>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>										
21	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 June 30, 2013 Report Date: July 18, 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	8,104	(581)	7,523
22	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	643	643
23	4.1	25	2	Subacute 1	44		Total Medi-Cal Subacute Care Patient Days	15,863	(212)	15,651
	4.3	100	2	Subacute 1	48		Total Medi-Cal Ventilator Days	9,678	(6)	9,672
	4.3	115	1	Subacute 1	49		Total Medi-Cal Nonventilator Days To adjust reported Medi-Cal subacute days based on the following fiscal intermediary payment data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through June 30, 2013 Report Date: July 18, 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	6,185	(206)	5,979

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<b><u>ADJUSTMENTS TO REPORTED TOTAL CHARGES</u></b>										
24	13	10	2	SA2	10	Patient Supplies - Total	\$305,215	(\$56,786)	\$248,429	
	13	12	2	SA2	12	Specialized Support Surfaces - Total	0	56,786	56,786	
	13	25	2	SA2	25	Laboratory - Total	651,815	(287,280)	364,535	
	13	35	2	SA2	35	Other Ancillary Services - Total	190,924	287,280	478,204	
						To reclassify total ancillary charges to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2206, 2206.1, and 2304				
25	13	10	4	SA2	10	Patient Supplies - Subacute	\$198,253	(\$35,022)	\$163,231	
	13	25	4	SA2	25	Laboratory - Subacute	369,456	(266,745)	102,711	
	13	35	4	SA2	35	Other Ancillary Services - Subacute	51,839	266,745	318,584	
						To adjust subacute ancillary charges to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2206, 2206.1, and 2304				
26	13	20	4	SA2	20	Pharmacy - Subacute	\$535,339	(\$470,302)	\$65,037	
						To adjust subacute pharmacy charges to exclude the legend drugs for proper determination of subacute cost. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2206, 2206.1, and 2304 CCR, Title 22, Sections 51511(c) and 51511.5(d)				

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<u>ADJUSTMENTS TO OTHER MATTERS</u>										
27	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	\$63	\$63
28	Not Reported			SA1	41		Contracted Number of Subacute Care Beds To reflect the number of contracted subacute care beds in the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Care Contract No. 01-03-70095	0	48	48