

**REPORT  
ON THE  
RATE SETTING AUDIT**

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

**FISCAL PERIOD ENDED  
DECEMBER 31, 2012**

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

**Section Chief: Robert G. Kwick  
Audit Supervisor: Delia Valencia  
Auditor: Douglas Evans**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

March 6, 2014

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

THOUSAND OAKS HEALTH CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1134174501  
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

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

Lori Nelson  
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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—Sacramento at (916) 650-6994.

**Original Signed By**

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

Certified

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

Provider Name:  
THOUSAND OAKS HEALTH CARE CENTER

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

NPI:  
1134174501

OSHPD Facility No.:  
206560531

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	\$ 3,704,316	\$ 108.84
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 830,369	\$ 24.40
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 532,522	\$ 15.65
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 621,248	\$ 18.25
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 55,755	\$ 1.64
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 28,086	\$ 0.83
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 69,496	\$ 2.04
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 357,914	\$ 10.52
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 741,506	\$ 21.79
11	Cost of Routine Service/Audited Total Costs	\$ 7,165,518	\$ 6,941,212	\$ 203.94
12	Total Patient Days (Adj )	34,036	34,036	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 210.53	\$ 203.94	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 12)	18,579	1,104	
16	Medi-Cal Managed Care Days (Adj 11 )		2,246	
<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	\$ 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:  
THOUSAND OAKS HEALTH CARE CENTER

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

NPI:  
1134174501

OSHPD Facility No.:  
206560531

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:**  
THOUSAND OAKS HEALTH CARE CENTER

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

**NPI:**  
1134174501

**OSHPD Facility No.:**  
206560531

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	\$ 154,011	\$ 154,011		
160	Activities	98,636		\$ 98,636	
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	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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	3,451,669	154,011	98,636	3,704,316
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
	<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>\$ 3,704,316</b>	<b>\$ 154,011</b>	<b>\$ 98,636</b>	<b>\$ 3,704,316</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

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

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
THOUSAND OAKS HEALTH CARE CENTER

NPI:  
1134174501

OSHPD Facility Number:  
206560531

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	\$ 58,358	\$ 58,358										
010	Housekeeping	181,499	338	\$ 181,837									
060	Laundry and Linen	124,228	2,422	7,590	\$ 134,239								
065	Dietary	347,006	4,741	14,858	0	\$ 366,605							
155	Social Services	N/A	214	671	0	0	\$ 886						
160	Activities	N/A	692	2,170	0	0	0	\$ 2,862					
165	Administration	N/A	2,478	7,765	0	0	0	0		\$ 10,242	\$ 10,242		
166	Medical Records	87,465	667	2,092	0	0	0	0		90,224		\$ 90,224	
170	Inservice Education - Nursing	81,454	0	0	0	0	0	0	\$ 81,454				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,295	4,057	0	0	0	0	0	5,352	318	2,797	\$ 8,467
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,490	4,670	0	0	0	0	0	6,161	841	7,408	14,410
081	Respiratory Therapy		323	1,012	0	0	0	0	0	1,335	9	76	1,419
082	Occupational Therapy		826	2,588	0	0	0	0	0	3,414	588	5,176	9,177
083	Speech Pathology		565	1,771	0	0	0	0	0	2,336	151	1,334	3,821
085	Pharmacy		0	0	0	0	0	0	0	0	952	8,386	9,338
090	Laboratory		0	0	0	0	0	0	0	0	99	868	967
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	172	1,517	1,689
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		42,260	132,447	134,239	366,605	886	2,862	81,454	760,753	7,097	62,519	830,369
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
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		47	146	0	0	0	0	0	193	16	143	352
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>		<b>\$ 880,010</b>	<b>\$ 58,358</b>	<b>\$ 181,837</b>	<b>\$ 134,239</b>	<b>\$ 366,605</b>	<b>\$ 886</b>	<b>\$ 2,862</b>	<b>\$ 81,454</b>	<b>\$ 779,543</b>	<b>\$ 10,242</b>	<b>\$ 90,224</b>	<b>\$ 880,010</b>

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

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
THOUSAND OAKS HEALTH CARE CENTER

NPI:  
1134174501

OSHPD Facility Number:  
206560531

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 225,721	\$ 225,721										
010	Housekeeping	16,093	1,309	\$ 17,402									
060	Laundry and Linen	11,876	9,367	726	\$ 21,969								
065	Dietary	283,929	18,337	1,422	0	\$ 303,688							
155	Social Services	2,100	829	64	0	0	\$ 2,993						
160	Activities	9,089	2,678	208	0	0	0	\$ 11,975					
165	Administration	N/A	9,583	743	0	0	0	0		\$ 10,326	\$ 10,326		
166	Medical Records	7,160	2,582	200	0	0	0	0		9,942		\$ 9,942	
170	Inservice Education - Nursing	1,721	0	0	0	0	0	0	\$ 1,721				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	224,586	5,007	388	0	0	0	0	0	229,982	320	308	\$ 230,610
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	635,858	5,764	447	0	0	0	0	0	642,069	848	816	643,733
081	Respiratory Therapy	0	1,249	97	0	0	0	0	0	1,346	9	8	1,363
082	Occupational Therapy	448,801	3,194	248	0	0	0	0	0	452,243	592	570	453,406
083	Speech Pathology	108,217	2,186	169	0	0	0	0	0	110,572	153	147	110,872
085	Pharmacy	755,496	0	0	0	0	0	0	0	755,496	960	924	757,380
090	Laboratory	78,228	0	0	0	0	0	0	0	78,228	99	96	78,423
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	136,637	0	0	0	0	0	0	0	136,637	174	167	136,978
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	0	163,458	12,675	21,969	303,688	2,993	11,975	1,721	518,478	7,155	6,889	532,522
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
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	11,889	180	14	0	0	0	0	0	12,083	16	16	12,115
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>		<b>\$ 2,957,401</b>	<b>\$ 225,721</b>	<b>\$ 17,402</b>	<b>\$ 21,969</b>	<b>\$ 303,688</b>	<b>\$ 2,993</b>	<b>\$ 11,975</b>	<b>\$ 1,721</b>	<b>\$ 2,937,133</b>	<b>\$ 10,326</b>	<b>\$ 9,942</b>	<b>\$ 2,957,401</b>

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

ALLOCATION OF CAPITAL COSTS

Provider Name:  
THOUSAND OAKS HEALTH CARE CENTER

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

NPI:  
1134174501

OSHPD Facility Number:  
206560531

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 686,450	92%							
	Property Tax (line 40)	61,607	8%	\$ 748,057						
005	Plant Operations and Maintenance			13,175	\$ 13,175					
010	Housekeeping			4,261	76	\$ 4,338				
060	Laundry and Linen			30,495	547	181	\$ 31,222			
065	Dietary			59,699	1,070	354	0	\$ 61,124		
155	Social Services			2,698	48	16	0	0	\$ 2,762	
160	Activities			8,718	156	52	0	0	0	\$ 8,926
165	Administration			31,198	559	185	0	0	0	0
166	Medical Records			8,406	151	50	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			16,303	292	97	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			18,766	336	111	0	0	0	0
081	Respiratory Therapy			4,066	73	24	0	0	0	0
082	Occupational Therapy			10,399	186	62	0	0	0	0
083	Speech Pathology			7,115	128	42	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			532,171	9,541	3,160	31,222	61,124	2,762	8,926
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			586	11	3	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 748,057</b>	<b>100%</b>	<b>\$ 748,057</b>	<b>\$ 13,175</b>	<b>\$ 4,338</b>	<b>\$ 31,222</b>	<b>\$ 61,124</b>	<b>\$ 2,762</b>	<b>\$ 8,926</b>

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

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
THOUSAND OAKS HEALTH CARE CENTER

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

NPI:  
1134174501

OSHPD Facility Number:  
206560531

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 92% Of Total	Property Tax 8% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 686,450	92%							
	Property Tax (line 40)	61,607	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 31,943	\$ 31,943				
166	Medical Records				8,606		\$ 8,606			
170	Inservice Education - Nursing			\$ 0						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	16,692	990	267	\$ 17,949	\$ 16,471	\$ 1,478
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	19,214	2,623	707	22,543	20,687	1,857
081	Respiratory Therapy			0	4,163	27	7	4,197	3,851	346
082	Occupational Therapy			0	10,648	1,832	494	12,974	11,905	1,068
083	Speech Pathology			0	7,285	472	127	7,885	7,235	649
085	Pharmacy			0	0	2,969	800	3,769	3,458	310
090	Laboratory			0	0	307	83	390	358	32
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	537	145	682	625	56
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			0	648,906	22,134	5,963	677,003	621,248	55,755
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	600	51	14	665	610	55
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 748,057	100%	\$ 0	\$ 707,508	\$ 31,943	\$ 8,606	\$ 748,057	\$ 686,450	\$ 61,607

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
THOUSAND OAKS HEALTH CARE CENTER

NPI:  
1134174501

OSHPD Facility Number:  
206560531

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. 62% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 15,608												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,054,500												
	Total Costs Allocable as Administration	1,070,108	62%											
167	CDPH Licensing Fees	40,533	2%											
168	Professional Liability Insurance	100,293	6%											
169	Quality Assurance Fees	516,525	30%											
174	Caregiver Training	0	0%											
	Total	1,727,459	100%						\$ 1,727,459					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 0	\$ 5,352	\$ 229,982	\$ 16,692	\$ 252,026	53,560	\$ 33,179	\$ 1,257	\$ 3,110	\$ 16,015	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	6,161	642,069	19,214	667,443	141,844	87,868	3,328	8,235	42,413	0
081	Respiratory Therapy			0	1,335	1,346	4,163	6,844	1,454	901	34	84	435	0
082	Occupational Therapy			0	3,414	452,243	10,648	466,305	99,098	61,388	2,325	5,753	29,631	0
083	Speech Pathology			0	2,336	110,572	7,285	120,193	25,543	15,823	599	1,483	7,638	0
085	Pharmacy			0	0	755,496	0	755,496	160,557	99,460	3,767	9,322	48,008	0
090	Laboratory			0	0	78,228	0	78,228	16,625	10,299	390	965	4,971	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	136,637	0	136,637	29,038	17,988	681	1,686	8,683	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			3,704,316	760,753	518,478	648,906	5,632,453	1,197,002	741,506	28,086	69,496	357,914	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	193	12,083	600	12,876	2,736	1,695	64	159	818	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,727,459		\$ 3,704,316	\$ 779,543	\$ 2,937,133	\$ 707,508	\$ 8,128,500	\$ 1,727,459					
	Total Administrative Costs							\$ 1,727,459		\$ 1,070,108	\$ 40,533	\$ 100,293	\$ 516,525	\$ 0
	Unit Cost Multiplier							0.21251878						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 100,467	\$ 20,268	\$ 40,549	\$ 161,284							
	TOTAL FACILITY COSTS							\$ 10,017,243						

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

## STATISTICS FOR COST ALLOCATION

Provider Name:  
THOUSAND OAKS HEALTH CARE CENTER

NPI:  
1134174501

OSHPD Facility Number:  
206560531

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )		
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	337									
010	Housekeeping	109	109								
060	Laundry and Linen	780	780	780							
065	Dietary	1,527	1,527	1,527							
155	Social Services	69	69	69							
160	Activities	223	223	223							
165	Administration	798	798	798							
166	Medical Records	215	215	215							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	417	417	417						252,026	252,026
077	Specialized Support Surfaces									0	0
080	Physical Therapy	480	480	480						667,443	667,443
081	Respiratory Therapy	104	104	104						6,844	6,844
082	Occupational Therapy	266	266	266						466,305	466,305
083	Speech Pathology	182	182	182						120,193	120,193
085	Pharmacy									755,496	755,496
090	Laboratory									78,228	78,228
095	Home Health Services									0	0
100	Other Ancillary Services									136,637	136,637
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	13,612	13,612	13,612	356,770	107,031	3,451,669	3,451,669	3,451,669	5,632,453	5,632,453
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	15	15	15						12,876	12,876
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	19,134	18,797	18,688	356,770	107,031	3,451,669	3,451,669	3,451,669	8,128,500	8,128,500
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 154,011 0.044619284	\$ 98,636 0.028576321			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 58,358 3.10464436	\$ 181,837 9.73016943	\$ 134,239 0.37626245	\$ 366,605 3.42522036	\$ 886 0.00025657	\$ 2,862 0.00082921	\$ 81,454 0.02359844	\$ 10,242 0.00126003	\$ 90,224 0.01109977
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 225,721 12.00835240	\$ 17,402 0.93118099	\$ 21,969 0.06157703	\$ 303,688 2.83738046	\$ 2,993 0.00086707	\$ 11,975 0.00346920	\$ 1,721 0.00049860	\$ 10,326 0.00127031	\$ 9,942 0.00122310
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 748,057 39.09569353	\$ 13,175 0.70092295	\$ 4,338 0.23211854	\$ 31,222 0.08751412	\$ 61,124 0.57108575	\$ 2,762 0.00080019	\$ 8,926 0.00258611	\$ - 0.00000000	\$ 31,943 0.00392975	\$ 8,606 0.00105877

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
THOUSAND OAKS HEALTH CARE CENTER

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

NPI:  
1134174501

OSHPD Facility Number:  
206560531

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 46,813	\$ 0	\$ 46,813	(Sch 3)
005	.20-.39	Fringe Benefits	6200	13,315	(1,770)	11,545	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	226,268	(547)	225,721	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 286,396	\$ (2,317)	\$ 284,079	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 9,898	\$ 0	\$ 9,898	(Sch 3)
010	.20-.39	Fringe Benefits	6300	9,853	(374)	9,479	(Sch 3)
010	.79	Agency Staff	6300	162,122	0	162,122	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	16,093	0	16,093	(Sch 4)
010		Housekeeping - Total	6300	\$ 197,966	\$ (374)	\$ 197,592	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 41,229	\$ 0	\$ 41,229	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	95,705	0	95,705	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	549,516	0	549,516	(Sch 5)
040		Property Taxes	7300	62,360	(753)	61,607	(Sch 5)
045		Property Insurance	7400	16,062	(454)	15,608	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,249,234	\$ (3,898)	\$ 1,245,336	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 6,521	\$ 0	\$ 6,521	(Sch 3)
060	.20-.39	Fringe Benefits	6400	7,991	(246)	7,745	(Sch 3)
060	.79	Agency Staff	6400	109,962	0	109,962	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,876	0	11,876	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 136,350	\$ (246)	\$ 136,104	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 272,546	\$ 0	\$ 272,546	(Sch 3)
065	.20-.39	Fringe Benefits	6500	84,768	(10,308)	74,460	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	284,913	(984)	283,929	(Sch 4)
065		Dietary - Total	6500	\$ 642,227	\$ (11,292)	\$ 630,935	
070		Provision for Bad Debts	7700		\$ 0	\$ 0	
		<b>Ancillary Services</b>					
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	236,475	(11,889)	224,586	(Sch 4)
075		Patient Supplies - Total	8100	\$ 236,475	\$ (11,889)	\$ 224,586	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
THOUSAND OAKS HEALTH CARE CENTER

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

NPI:  
1134174501

OSHPD Facility Number:  
206560531

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
080		Physical Therapy				
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0 (Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0 (Sch 2)
080	.79	Agency Staff	8200		0	0 (Sch 2)
080	.40-.99	Other - Nonlabor	8200	635,858	0	635,858 (Sch 4)
080		Physical Therapy - Total	8200	\$ 635,858	\$ 0	\$ 635,858
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	448,801	0	448,801 (Sch 4)
082		Occupational Therapy - Total	8250	\$ 448,801	\$ 0	\$ 448,801
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	108,217	0	108,217 (Sch 4)
083		Speech Pathology - Total	8280	\$ 108,217	\$ 0	\$ 108,217
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	755,496	0	755,496 (Sch 4)
085		Pharmacy - Total	8300	\$ 755,496	\$ 0	\$ 755,496
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	78,228	0	78,228 (Sch 4)
090		Laboratory - Total	8400	\$ 78,228	\$ 0	\$ 78,228
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	136,637	0	136,637 (Sch 4)
100		Other Ancillary Services - Total	8900	\$ 136,637	\$ 0	\$ 136,637

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
THOUSAND OAKS HEALTH CARE CENTER

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

NPI:  
1134174501

OSHPD Facility Number:  
206560531

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
101		Subacute Care Ancillary Services				
101	.01-19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0 (Sch 2)
101	.20-39	Fringe Benefits	8100-8900		0	0 (Sch 2)
101	.79	Agency Staff	8100-8900		0	0 (Sch 2)
101	.40-99	Other - Nonlabor	8100-8900		0	0 (Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0
102		Subacute Care - Pediatric Ancillary Services				
102	.01-19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0 (Sch 2)
102	.20-39	Fringe Benefits	8100-8900		0	0 (Sch 2)
102	.79	Agency Staff	8100-8900		0	0 (Sch 2)
102	.40-99	Other - Nonlabor	8100-8900		0	0 (Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0
104		<b>Subtotal 075 - 102</b>		\$ 2,399,712	\$ (11,889)	\$ 2,387,823
		<b>Routine Services</b>				
105		Skilled Nursing Care				
105	.01-19	Salaries and Wages	6110	\$ 2,725,103	\$ 0	\$ 2,725,103 (Sch 2)
105	.20-39	Fringe Benefits	6110	829,632	(103,066)	726,566 (Sch 2)
105	.49	Agency Staff	6110		0	0 (Sch 2)
105	.40-99	Other - Nonlabor	6110		0	0 (Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,554,735	\$ (103,066)	\$ 3,451,669
110		Intermediate Care				
110	.01-19	Salaries and Wages	6120	\$	\$ 0	\$ 0
110	.20-39	Fringe Benefits	6120		0	0
110	.49	Agency Staff	6120		0	0
110	.40-99	Other - Nonlabor	6120		0	0
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0 (Sch 2)
115		Mentally Disordered Care				
115	.01-19	Salaries and Wages	6130	\$	\$ 0	\$ 0
115	.20-39	Fringe Benefits	6130		0	0
115	.49	Agency Staff	6130		0	0
115	.40-99	Other - Nonlabor	6130		0	0
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0 (Sch 2)
120		Developmentally Disabled Care				
120	.01-19	Salaries and Wages	6140	\$	\$ 0	\$ 0
120	.20-39	Fringe Benefits	6140		0	0
120	.49	Agency Staff	6140		0	0
120	.40-99	Other - Nonlabor	6140		0	0
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0 (Sch 2)
125		Subacute Care				
125	.01-19	Salaries and Wages	6150	\$	\$ 0	\$ 0 (Sch 2)
125	.20-39	Fringe Benefits	6150		0	0 (Sch 2)
125	.49	Agency Staff	6150		0	0 (Sch 2)
125	.40-99	Other - Nonlabor	6150		0	0 (Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0
126		Subacute Care - Pediatric				
126	.01-19	Salaries and Wages	6160	\$	\$ 0	\$ 0 (Sch 2)
126	.20-39	Fringe Benefits	6160		0	0 (Sch 2)
126	.49	Agency Staff	6160		0	0 (Sch 2)
126	.40-99	Other - Nonlabor	6160		0	0 (Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
THOUSAND OAKS HEALTH CARE CENTER

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

NPI:  
1134174501

OSHPD Facility Number:  
206560531

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
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
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
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900		11,889	11,889
140		Beauty and Barber - Total	8900	\$ 0	\$ 11,889	\$ 11,889
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 3,554,735	\$ (91,177)	\$ 3,463,558
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 120,386	\$ 0	\$ 120,386
155	.20-.39	Fringe Benefits	6600	38,178	(4,553)	33,625
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	2,100	0	2,100
155		Social Services - Total	6600	\$ 160,664	\$ (4,553)	\$ 156,111

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
THOUSAND OAKS HEALTH CARE CENTER

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

NPI:  
1134174501

OSHPD Facility Number:  
206560531

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-19	Salaries and Wages	6700	\$ 77,140	\$ 0	\$ 77,140	(Sch 2)
160	.20-39	Fringe Benefits	6700	24,413	(2,917)	21,496	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-99	Other - Nonlabor	6700	9,089	0	9,089	(Sch 4)
160		Activities - Total	6700	\$ 110,642	\$ (2,917)	\$ 107,725	
165		Administration					
165	.01-19	Salaries and Wages	6900	\$ 308,587	\$ 0	\$ 308,587	(Sch 6)
165	.20-39	Fringe Benefits	6900	92,911	(11,671)	81,240	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-99	Other - Nonlabor	6900	771,571	(106,898)	664,673	(Sch 6)
165		Administration - Total	6900	\$ 1,173,069	\$ (118,569)	\$ 1,054,500	
166		Medical Records					
166	.01-19	Salaries and Wages	6900	\$ 71,760	\$ 0	\$ 71,760	(Sch 3)
166	.20-39	Fringe Benefits	6900	18,419	(2,714)	15,705	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-99	Other - Nonlabor	6900	7,160	0	7,160	(Sch 4)
166		Medical Records - Total	6900	\$ 97,339	\$ (2,714)	\$ 94,625	
167		CDPH Licensing Fees	6900	\$ 40,533	\$ 0	\$ 40,533	(Sch 6)
168		Professional Liability Insurance	6900	\$ 103,534	\$ (3,241)	\$ 100,293	(Sch 6)
169		Quality Assurance Fees	6900	\$ 516,525	\$ 0	\$ 516,525	(Sch 6)
170		Inservice Education - Nursing					
170	.01-19	Salaries and Wages	6800	\$ 67,543	\$ 0	\$ 67,543	(Sch 3)
170	.20-39	Fringe Benefits	6800	16,466	(2,555)	13,911	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-99	Other - Nonlabor	6800	1,721	0	1,721	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 85,730	\$ (2,555)	\$ 83,175	
174		Caregiver Training					
174	.01-19	Salaries and Wages	6900	\$ 0	\$ 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	
		<b>Subtotal 155 - 174</b>		\$ 2,288,036	\$ (134,549)	\$ 2,153,487	
200		<b>Total</b>		\$ 10,270,294	\$ (253,051)	\$ 10,017,243	

210	0.24	Total Facility Group Health Insurance * (Adj 1 )	6900			\$ 275,723	
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\* For informational purposes only, this amount is included in various cost centers above.







Provider Name:  
THOUSAND OAKS HEALTH CARE CENTER

NPI:  
1134174501

OSHPD Facility Number:  
206560531

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
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	(\$253,051) (To Sch 8)	0	(126,318)	(13,856)	(1,531)	(753)	(454)	(103,108)	(3,790)







Provider Name:  
THOUSAND OAKS HEALTH CARE CENTER

NPI:  
1134174501

OSHPD Facility Number:  
206560531

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

Line No.	Sub No.	Description	AUDIT ADJ 10	AUDIT ADJ						
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
200		Total	(3,241)	0	0	0	0	0	0	0

Provider Name							Fiscal Period		Provider NPI		Adjustments
THOUSAND OAKS HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1134174501		12
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>MEMORANDUM ADJUSTMENT</u>											
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub 15-1, Sections 2300 and 2304		\$0	\$275,723	\$275,723

Provider Name							Fiscal Period			Provider NPI		Adjustments		
THOUSAND OAKS HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1134174501		12		
Report References														
Cost Report				Audit Report			Explanation of Audit Adjustments					As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<b>RECLASSIFICATION OF REPORTED COSTS</b>														
2	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor		\$236,475	(\$11,889)	\$224,586			
	10.5	140	4	8A-1	140	4	Beauty and Barber		0	11,889	11,889			
To reclassify beauty and barber expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8														

Provider Name							Fiscal Period			Provider NPI		Adjustments
THOUSAND OAKS HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1134174501		12
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						
<b>RECLASSIFICATION OF REPORTED COSTS</b>												
2	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$236,475	(\$11,889)	\$224,586		
	10.5	140	4	8A-1	140	4	Beauty and Barber	0	11,889	11,889		
							To reclassify beauty and barber expense to the appropriate cost center.					
							42 CFR 413.20 and 413.24					
							CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8					

Provider Name							Fiscal Period	Provider NPI		Adjustments
THOUSAND OAKS HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1134174501		12
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				
<b>ADJUSTMENTS TO REPORTED COSTS</b>										
3	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$13,315	(\$1,595)	\$11,720 *
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	9,853	(337)	9,516 *
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	7,991	(222)	7,769 *
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	84,768	(9,289)	75,479 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	829,632	(92,878)	736,754 *
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	38,178	(4,103)	34,075 *
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	24,413	(2,629)	21,784 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	92,911	(10,517)	82,394 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	18,419	(2,446)	15,973 *
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	16,466	(2,302)	14,164 *
							To reconcile the provider's reported self-insured health allocation to paid claims and administrative fees. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162, 2162.3, 2162.6, 2162.7, 2300, and 2304			
4	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	* \$11,720	(\$175)	\$11,545
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	* 9,516	(37)	9,479
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	* 7,769	(24)	7,745
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	* 75,479	(1,019)	74,460
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 736,754	(10,188)	726,566
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	* 34,075	(450)	33,625
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	* 21,784	(288)	21,496
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 82,394	(1,154)	81,240
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	* 15,973	(268)	15,705
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	* 14,164	(253)	13,911
							To reconcile Workers' Compensation expense to agree with policy amounts. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
THOUSAND OAKS HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1134174501		12
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				
<b>ADJUSTMENTS TO REPORTED COSTS</b>										
5	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$226,268	(\$547)	\$225,721
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor To correct flow through error of revenue offset to agree with provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	284,913	(984)	283,929
6	10.5	040	4	8A-1	040	4	Property Taxes To adjust property tax expense to agree with property tax bills. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$62,360	(\$753)	\$61,607
7	10.5	045	4	8A-1	045	4	Property Insurance To adjust reported property insurance expense to agree with provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300 and 2304	\$16,062	(\$454)	\$15,608
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor  To adjust reported home office costs to agree with the Five Star Quality Care, Inc. Home Office Audit Report for fiscal period ended December 31, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$771,571	(\$103,108)	
9							To eliminate personal property replacement expense not included in the rate. CMS Pub.15-1, Section 2104.4 CCR, Title 22, 51511(c)		(3,790) (\$106,898)	\$664,673

Provider Name							Fiscal Period		Provider NPI		Adjustments
THOUSAND OAKS HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1134174501		12
Report References											
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
<b><u>ADJUSTMENT TO REPORTED COSTS</u></b>											
10	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust reported Liability Insurance expense to agree with the liability insurance policies. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$103,534	(\$3,241)	\$100,293

Provider Name							Fiscal Period			Provider NPI		Adjustments
THOUSAND OAKS HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1134174501		12
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
11	Not Reported			1	16		Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Section 2205 and 2304			0	2,246	2,246

Provider Name							Fiscal Period			Provider NPI		Adjustments
THOUSAND OAKS HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1134174501		12
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						
<b>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA</b>												
12	4.1	5	2	1	15	N/A	Medi-Cal Patient Days 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 August 31, 2013 Report Date: September 5, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	18,579	(17,475)	1,104		