

**REPORT
ON THE
RATE SETTING AUDIT**

**CENTER AT PARKWEST
RESEDA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1205878832**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Claudia Arrieta**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: April 25, 2013

Carrie Marks, Administrator
Center at Parkwest
6470 Wilbur Avenue
Reseda, CA 91335

CENTER AT PARKWEST
NATIONAL PROVIDER IDENTIFIER (NPI) 1205878832
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. 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 \$36, which resulted from Medi-Cal overpayments

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

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 Rate Development Division.

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CENTER AT PARKWEST

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

Provider NPI:
1205878832

OSHPD Facility No.:
206190644

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,606,304	\$ 115.48
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 538,695	\$ 23.87
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 592,979	\$ 26.27
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 415,310	\$ 18.40
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 35,454	\$ 1.57
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,683	\$ 0.52
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 118,979	\$ 5.27
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 210,965	\$ 9.35
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 474,730	\$ 21.03
11	Cost of Routine Service/Audited Total Costs	\$ 4,829,337	\$ 5,005,099	\$ 221.76
12	Total Patient Days (Adj 6)	22,563	22,570	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 214.04	\$ 221.76	
14	Overpayments (Adj 13)	\$ 0	\$ (36)	
15	Medi-Cal Days (Adj 9)	16,796	16,512	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 2,318,394	\$ 282.32 *
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 183,646	\$ 22.36 *
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 303,571	\$ 36.97 *
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 237,804	\$ 28.96 *
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 20,301	\$ 2.47 *
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 8,546	\$ 1.04 *
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 87,023	\$ 10.60 *
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 154,303	\$ 18.79 *
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00 *
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 347,226	\$ 42.28 *
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 4,064,775	\$ 3,660,814	\$ 445.79 *
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	8,230	8,212	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 493.90	\$ 445.79	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CENTER AT PARKWEST

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

Provider NPI:
1205878832

OSHPD Facility No.:
206190644

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

* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
CENTER AT PARKWEST

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

Provider NPI:
1205878832

OSHPD Facility No.:
206190644

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 145,815	\$ 145,815		
160	Activities	124,841		\$ 124,841	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	290,938	0	0	290,938 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	218,884	0	0	218,884 ***
083	Speech Pathology	41,345	0	0	41,345 ***
085	Pharmacy	0	0	0	0 ***
090	Laboratory	0	0	0	0 ***
095	Home Health Services	0	0	0	0 ***
100	Other Ancillary Services	0	0	0	0 ***
101	Subacute Care Ancillary Services	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,458,011	79,892	68,401	2,606,304 *
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	2,114,328	65,923	56,440	2,236,691 **
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 5,394,162	\$ 145,815	\$ 124,841	\$ 5,394,162

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CENTER AT PARKWEST

Provider NPI:
1205878832

OSHPD Facility Number:
206190644

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 68,337	\$ 68,337										
010	Housekeeping	136,796	292	\$ 137,088									
060	Laundry and Linen	88,847	1,162	2,341	\$ 92,350								
065	Dietary	303,666	8,354	16,831	0	\$ 328,852							
155	Social Services	N/A	402	809	0	0	\$ 1,211						
160	Activities	N/A	1,913	3,854	0	0	0	\$ 5,767					
165	Administration	N/A	3,787	7,630	0	0	0	0		\$ 11,418	\$ 11,418		
166	Medical Records	85,125	497	1,002	0	0	0	0		86,624		\$ 86,624	
170	Inservice Education - Nursing	62,989	349	703	0	0	0	0	\$ 64,041				
ANCILLARY SERVICES													
075	Patient Supplies		1,401	2,823	0	0	0	0	0	4,224	292	2,216	\$ 6,732
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	72	543	615
080	Physical Therapy		689	1,387	0	0	0	0	0	2,076	425	3,224	5,725
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		689	1,387	0	0	0	0	0	2,076	325	2,462	4,863
083	Speech Pathology		689	1,387	0	0	0	0	0	2,076	75	569	2,720
085	Pharmacy		0	0	0	0	0	0	0	0	396	3,003	3,399
090	Laboratory		0	0	0	0	0	0	0	0	41	308	348
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	98	741	838
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		28,583	57,585	64,654	299,575	664	3,160	35,088	489,308	5,752	43,635	538,695
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		18,612	37,497	27,697	29,276	547	2,607	28,953	145,190	3,918	29,724	178,832
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		421	848	0	0	0	0	0	1,269	14	106	1,389
145	Other Nonreimbursable		497	1,002	0	0	0	0	0	1,499	12	93	1,605
	TOTAL	\$ 745,760	\$ 68,337	\$ 137,088	\$ 92,350	\$ 328,852	\$ 1,211	\$ 5,767	\$ 64,041	\$ 647,718	\$ 11,418	\$ 86,624	\$ 745,760

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
CENTER AT PARKWEST

Provider NPI:
1205878832

OSHPD Facility Number:
206190644

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 210,547	\$ 210,547										
010	Housekeeping	27,253	899	\$ 28,152									
060	Laundry and Linen	21,784	3,580	481	\$ 25,845								
065	Dietary	253,237	25,740	3,456	0	\$ 282,433							
155	Social Services	0	1,238	166	0	0	\$ 1,404						
160	Activities	11,302	5,894	791	0	0	0	\$ 17,987					
165	Administration	N/A	11,669	1,567	0	0	0	0		\$ 13,236	\$ 13,236		
166	Medical Records	11,953	1,532	206	0	0	0	0		13,691		\$ 13,691	
170	Inservice Education - Nursing	4,937	1,076	144	0	0	0	0	\$ 6,157				
ANCILLARY SERVICES													
075	Patient Supplies	183,613	4,317	580	0	0	0	0	0	188,510	339	350	\$ 189,198
077	Specialized Support Surfaces	51,064	0	0	0	0	0	0	0	51,064	83	86	51,233
080	Physical Therapy	0	2,122	285	0	0	0	0	0	2,407	493	510	3,409
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	462	2,122	285	0	0	0	0	0	2,869	376	389	3,634
083	Speech Pathology	0	2,122	285	0	0	0	0	0	2,407	87	90	2,583
085	Pharmacy	282,324	0	0	0	0	0	0	0	282,324	459	475	283,258
090	Laboratory	28,920	0	0	0	0	0	0	0	28,920	47	49	29,016
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	69,612	0	0	0	0	0	0	0	69,612	113	117	69,842
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	190,144	88,064	11,825	18,094	257,290	769	9,855	3,373	579,415	6,667	6,897	592,979
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	70,788	57,344	7,700	7,751	25,144	635	8,132	2,784	180,278	4,542	4,698	189,517
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	2,587	1,297	174	0	0	0	0	0	4,058	16	17	4,091
145	Other Nonreimbursable	0	1,532	206	0	0	0	0	0	1,738	14	15	1,767
	TOTAL	\$ 1,420,527	\$ 210,547	\$ 28,152	\$ 25,845	\$ 282,433	\$ 1,404	\$ 17,987	\$ 6,157	\$ 1,393,600	\$ 13,236	\$ 13,691	\$ 1,420,527

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CENTER AT PARKWEST

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

Provider NPI:
1205878832

OSHPD Facility Number:
206190644

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 695,629	92%							
	Property Tax (line 40)	59,384	8%	\$ 755,013						
005	Plant Operations and Maintenance			1,266	\$ 1,266					
010	Housekeeping			3,218	5	\$ 3,223				
060	Laundry and Linen			12,817	22	55	\$ 12,894			
065	Dietary			92,148	155	396	0	\$ 92,699		
155	Social Services			4,431	7	19	0	0	\$ 4,457	
160	Activities			21,099	35	91	0	0	0	\$ 21,225
165	Administration			41,775	70	179	0	0	0	0
166	Medical Records			5,486	9	24	0	0	0	0
170	Inservice Education - Nursing			3,850	6	17	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			15,455	26	66	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			7,595	13	33	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			7,595	13	33	0	0	0	0
083	Speech Pathology			7,595	13	33	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			315,266	529	1,354	9,027	84,446	2,442	11,629
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			205,289	345	882	3,867	8,253	2,015	9,596
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			4,642	8	20	0	0	0	0
145	Other Nonreimbursable			5,486	9	24	0	0	0	0
	TOTAL	\$ 755,013	100%	\$ 755,013	\$ 1,266	\$ 3,223	\$ 12,894	\$ 92,699	\$ 4,457	\$ 21,225

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
CENTER AT PARKWEST

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

Provider NPI:
1205878832

OSHPD Facility Number:
206190644

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
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 695,629	92%							
	Property Tax (line 40)	59,384	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 42,025	\$ 42,025				
166	Medical Records				5,518		\$ 5,518			
170	Inservice Education - Nursing			\$ 3,873						
	ANCILLARY SERVICES									
075	Patient Supplies			0	15,547	1,075	141	\$ 16,763	\$ 15,445	\$ 1,318 ***
077	Specialized Support Surfaces			0	0	264	35	298	275	23 ***
080	Physical Therapy			0	7,641	1,564	205	9,410	8,670	740 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	7,641	1,195	157	8,992	8,285	707 ***
083	Speech Pathology			0	7,641	276	36	7,953	7,328	626 ***
085	Pharmacy			0	0	1,457	191	1,648	1,519	130 ***
090	Laboratory			0	0	149	20	169	156	13 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	359	47	406	374	32 ***
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			2,122	426,815	21,169	2,780	450,764	415,310	35,454 *
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			1,751	231,997	14,420	1,894	248,311	228,781	19,530 **
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	4,669	52	7	4,728	4,356	372
145	Other Nonreimbursable			0	5,518	45	6	5,570	5,131	438
	TOTAL	\$ 755,013	100%	\$ 3,873	\$ 707,470	\$ 42,025	\$ 5,518	\$ 755,013	\$ 695,629	\$ 59,384

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
CENTER AT PARKWEST

Provider NPI:
1205878832

OSHPD Facility Number:
206190644

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 58% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 15% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ -												
055	Interest - Other	19,291												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	923,140												
	Total Costs Allocable as Administration	942,431	58%											
167	CDPH Licensing Fees	23,194	1%											
168	Professional Liability Insurance	236,196	15%											
169	Quality Assurance Fees	418,806	26%											
174	Caregiver Training	0	0%											
	Total	1,620,627	100%						\$ 1,620,627					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 4,224	\$ 188,510	\$ 15,547	\$ 208,281	41,452	\$ 24,106	\$ 593	\$ 6,041	\$ 10,712	\$ -
077	Specialized Support Surfaces			0	0	51,064	0	51,064	10,163	5,910	145	1,481	2,626	0
080	Physical Therapy			290,938	2,076	2,407	7,641	303,061	60,316	35,075	863	8,791	15,587	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			218,884	2,076	2,869	7,641	231,469	46,068	26,789	659	6,714	11,905	0
083	Speech Pathology			41,345	2,076	2,407	7,641	53,468	10,641	6,188	152	1,551	2,750	0
085	Pharmacy			0	0	282,324	0	282,324	56,189	32,675	804	8,189	14,520	0
090	Laboratory			0	0	28,920	0	28,920	5,756	3,347	82	839	1,487	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	69,612	0	69,612	13,854	8,057	198	2,019	3,580	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,606,304	489,308	579,415	426,815	4,101,842	816,357	474,730	11,683	118,979	210,965	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			2,236,691	145,190	180,278	231,997	2,794,156	556,099	323,384	7,959	81,048	143,708	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,269	4,058	4,669	9,996	1,989	1,157	28	290	514	0
145	Other Nonreimbursable			0	1,499	1,738	5,518	8,756	1,743	1,013	25	254	450	0
	SUBTOTAL	\$ 1,620,627		\$ 5,394,162	\$ 647,718	\$ 1,393,600	\$ 707,470	\$ 8,142,949	\$ 1,620,627					
	Total Administrative Costs							\$ 1,620,627		\$ 942,431	\$ 23,194	\$ 236,196	\$ 418,806	\$ -
	Unit Cost Multiplier							0.19902212						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 98,042	\$ 26,927	\$ 47,543	\$ 172,513							
	TOTAL FACILITY COSTS							\$ 9,936,089						

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

STATISTICS FOR COST ALLOCATION

Provider Name:
CENTER AT PARKWEST

Provider NPI:
1205878832

OSHPD Facility Number:
206190644

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 5)	Plant Ops (SQ FT) 5 (Adj 5)	Hskpng (SQ FT) 10 (Adj 5)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	24									
010	Housekeeping	61	61								
060	Laundry and Linen	243	243	243							
065	Dietary	1,747	1,747	1,747							
155	Social Services	84	84	84							
160	Activities	400	400	400							
165	Administration	792	792	792							
166	Medical Records	104	104	104							
170	Inservice Education - Nursing	73	73	73							
	ANCILLARY SERVICES										
075	Patient Supplies	293	293	293						208,281	208,281
077	Specialized Support Surfaces									51,064	51,064
080	Physical Therapy	144	144	144						303,061	303,061
081	Respiratory Therapy									0	0
082	Occupational Therapy	144	144	144						231,469	231,469
083	Speech Pathology	144	144	144						53,468	53,468
085	Pharmacy	0	0	0						282,324	282,324
090	Laboratory									28,920	28,920
095	Home Health Services									0	0
100	Other Ancillary Services									69,612	69,612
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,977	5,977	5,977	552,975	53,476	2,648,155	2,648,155	2,648,155	4,101,842	4,101,842
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	3,892	3,892	3,892	236,885	5,226	2,185,116	2,185,116	2,185,116	2,794,156	2,794,156
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	88	88	88						9,996	9,996
145	Other Nonreimbursable	104	104	104						8,756	8,756
	TOTAL STATISTICS	14,314	14,290	14,229	789,860	58,702	4,833,271	4,833,271	4,833,271	8,142,949	8,142,949
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 145,815 0.03016901	\$ 124,841 0.025829506			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 68,337 4.78215535	\$ 137,088 9.63438833	\$ 92,350 0.11691973	\$ 328,852 5.60205277	\$ 1,211 0.00025055	\$ 5,767 0.00119311	\$ 64,041 0.01325012	\$ 11,418 0.00140218	\$ 86,624 0.01063795
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 210,547 14.73386984	\$ 28,152 1.97847818	\$ 25,845 0.03272112	\$ 282,433 4.81130919	\$ 1,404 0.00029045	\$ 17,987 0.00372148	\$ 6,157 0.00127388	\$ 13,236 0.00162548	\$ 13,691 0.00168134
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 755,013 52.74647199	\$ 1,266 0.08858750	\$ 3,223 0.22650493	\$ 12,894 0.01632436	\$ 92,699 1.57913790	\$ 4,457 0.00092219	\$ 21,225 0.00439136	\$ 3,873 0.00080142	\$ 42,025 0.00516088	\$ 5,518 0.00067769

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CENTER AT PARKWEST

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

Provider NPI:
1205878832

OSHPD Facility Number:
206190644

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	\$ 54,137	\$ 0	\$ 54,137	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,200	0	14,200	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	210,547	0	210,547	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 278,884	\$ 0	\$ 278,884	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	136,796	0	136,796	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	27,253	0	27,253	(Sch 4)
010		Housekeeping - Total	6300	\$ 164,049	\$ 0	\$ 164,049	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	87,108	0	87,108	(Sch 5)
025		Depreciation: Equipment	7140	77,422	0	77,422	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	388,824	142,275	531,099	(Sch 5)
040		Property Taxes	7300	59,384	0	59,384	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 19,291	\$ 0	\$ 19,291	(Sch 6)
057		Subtotal 005 - 055		\$ 1,074,962	\$ 142,275	\$ 1,217,237	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	88,847	0	88,847	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	21,784	0	21,784	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 110,631	\$ 0	\$ 110,631	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 233,408	\$ 0	\$ 233,408	(Sch 3)
065	.20-.39	Fringe Benefits	6500	70,258	0	70,258	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	253,237	0	253,237	(Sch 4)
065		Dietary - Total	6500	\$ 556,903	\$ 0	\$ 556,903	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	316,896	(133,283)	183,613	(Sch 4)
075		Patient Supplies - Total	8100	\$ 316,896	\$ (133,283)	\$ 183,613	
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	51,064	0	51,064	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 51,064	\$ 0	\$ 51,064	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CENTER AT PARKWEST

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

Provider NPI:
1205878832

OSHPD Facility Number:
206190644

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	290,938	0	290,938	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 290,938	\$ 0	\$ 290,938	
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	218,884	0	218,884	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	462	0	462	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 219,346	\$ 0	\$ 219,346	
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	41,345	0	41,345	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 41,345	\$ 0	\$ 41,345	
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	282,324	0	282,324	(Sch 4)
085		Pharmacy - Total	8300	\$ 282,324	\$ 0	\$ 282,324	
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	28,920	0	28,920	(Sch 4)
090		Laboratory - Total	8400	\$ 28,920	\$ 0	\$ 28,920	
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	69,612	0	69,612	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 69,612	\$ 0	\$ 69,612	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CENTER AT PARKWEST

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

Provider NPI:
1205878832

OSHPD Facility Number:
206190644

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,300,445	\$ (133,283)	\$ 1,167,162	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,921,864	\$ 0	\$ 1,921,864	(Sch 2)
105	.20-.39	Fringe Benefits	6110	536,147	0	536,147	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	190,144	0	190,144	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,648,155	\$ 0	\$ 2,648,155	
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	\$ 1,714,022	\$ 0	\$ 1,714,022	(Sch 2)
125	.20-.39	Fringe Benefits	6150	400,306	0	400,306	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	70,788	0	70,788	(Sch 4)
125		Subacute Care - Total	6150	\$ 2,185,116	\$ 0	\$ 2,185,116	
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:
CENTER AT PARKWEST

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

Provider NPI:
1205878832

OSHPD Facility Number:
206190644

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	2,587	0	2,587 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,587	\$ 0	\$ 2,587
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 4,835,858	\$ 0	\$ 4,835,858
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 114,812	\$ 0	\$ 114,812 (Sch 2)
155	.20-.39	Fringe Benefits	6600	31,003	0	31,003 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 145,815	\$ 0	\$ 145,815

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CENTER AT PARKWEST

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

Provider NPI:
1205878832

OSHPD Facility Number:
206190644

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	\$ 98,555	\$ 0	\$ 98,555	(Sch 2)
160	.20-.39	Fringe Benefits	6700	26,286	0	26,286	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	11,302	0	11,302	(Sch 4)
160		Activities - Total	6700	\$ 136,143	\$ 0	\$ 136,143	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 188,293	\$ 0	\$ 188,293	(Sch 6)
165	.20-.39	Fringe Benefits	6900	41,999	0	41,999	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	694,348	(1,500)	692,848	(Sch 6)
165		Administration - Total	6900	\$ 924,640	\$ (1,500)	\$ 923,140	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 70,832	\$ 0	\$ 70,832	(Sch 3)
166	.20-.39	Fringe Benefits	6900	14,293	0	14,293	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	11,953	0	11,953	(Sch 4)
166		Medical Records - Total	6900	\$ 97,078	\$ 0	\$ 97,078	
167		CDPH Licensing Fees	6900	\$ 23,194	\$ 0	\$ 23,194	(Sch 6)
168		Professional Liability Insurance	6900	\$ 236,196	\$ 0	\$ 236,196	(Sch 6)
169		Quality Assurance Fees	6900	\$ 418,806	\$ 0	\$ 418,806	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 52,431	\$ 0	\$ 52,431	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,558	0	10,558	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	4,937	0	4,937	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 67,926	\$ 0	\$ 67,926	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,049,798	\$ (1,500)	\$ 2,048,298	
200		Total		\$ 9,928,597	\$ 7,492	\$ 9,936,089	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 255,335	
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* For informational purposes only, this amount is included in various cost centers above.

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
CENTER AT PARKWEST

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

Provider NPI:
1205878832

OSHPD Facility No:
206190644

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	\$ 2,236,691	\$ 272.37
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 178,832	\$ 21.78
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 189,517	\$ 23.08
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 228,781	\$ 27.86
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 19,530	\$ 2.38
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 7,959	\$ 0.97
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 81,048	\$ 9.87
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 143,708	\$ 17.50
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 323,384	\$ 39.38
11	Cost of Routine Service/Audited Total Routine Costs	\$ 3,383,095	\$ 3,409,450	\$ 415.18
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 411.07	\$ 415.18	

SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 81,703	\$ 9.95
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 4,814	\$ 0.59
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 114,054	\$ 13.89
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 9,024	\$ 1.10
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 770	\$ 0.09
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 587	\$ 0.07
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 5,975	\$ 0.73
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 10,595	\$ 1.29
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	\$ 23,842	\$ 2.90
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 681,680	\$ 251,364	\$ 30.61
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 82.83	\$ 30.61	

SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 2,318,394	\$ 282.32 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 183,646	\$ 22.36 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 303,571	\$ 36.97 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 237,804	\$ 28.96 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 20,301	\$ 2.47 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 8,546	\$ 1.04 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 87,023	\$ 10.60 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 154,303	\$ 18.79 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 347,226	\$ 42.28 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 4,064,775	\$ 3,660,814	\$ 445.79 *
36	Total Patient Days (Adj 7)	8,230	8,212	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 493.90	\$ 445.79	
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 15)	0	37
42	Total Licensed Nursing Facility Beds (Adj)	99	99
43	Total Licensed Capacity (All levels) (Adj)	99	99
44	Total Medi-Cal Subacute Care Patient Days (Adj 8)	5,937	6,010

CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj)	\$ N/A	\$ 0
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 237,804
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 237,804

VENTILATOR / NONVENTILATOR

	AUDITED COSTS (Adj 14)	AUDITED TOTAL DAYS (Adj 7)	AUDITED MEDI-CAL DAYS (Adj 8)	
48	Ventilator (Equipment Cost Only)	\$ 84,121	5,224	4,262
49	Nonventilator	\$ N/A	2,988	N/A
50	TOTAL	\$ N/A	8,212	N/A

* (To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
CENTER AT PARKWEST

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

Provider NPI:
1205878832

OSHPD Facility Number:
206190644

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 11)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 10,12)	SUBACUTE CARE ANCILLARY COST *
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PATIENT SUPPLIES

1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 0				\$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	6,732				2,152
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	189,198				60,480
4	Cost of Capital Related (Sch. 5, Ln. 75)	15,445				4,937
5	Property Taxes (Sch. 5, Ln. 75)	1,318				421
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	593				190
7	Professional Liability Insurance (Sch. 6, Ln. 75)	6,041				1,931
8	Quality Assurance Fees (Sch. 6, Ln. 75)	10,712				3,424
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	24,106				7,706
11	Total Patient Supplies Ancillary Service	\$ 254,146	\$ 184,410	1.378156	\$ 58,949	\$ 81,241

SPECIALIZED SUPPORT SURFACES

12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	615				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	51,233				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	275				0
16	Property Taxes (Sch. 5, Ln. 77)	23				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	145				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	1,481				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	2,626				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	5,910				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 62,309	\$ 53,048	1.174572	\$ 0	\$ 0

PHYSICAL THERAPY

23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 290,938				\$ 42,857
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	5,725				843
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	3,409				502
26	Cost of Capital Related (Sch. 5, Ln. 80)	8,670				1,277
27	Property Taxes (Sch. 5, Ln. 80)	740				109
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	863				127
29	Professional Liability Insurance (Sch. 6, Ln. 80)	8,791				1,295
30	Quality Assurance Fees (Sch. 6, Ln. 80)	15,587				2,296
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	35,075				5,167
33	Total Physical Therapy Ancillary Service	\$ 369,798	\$ 825,150	0.448158	\$ 121,550	\$ 54,474

RESPIRATORY THERAPY

34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 0				\$ 0
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	0				0
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	0				0
37	Cost of Capital Related (Sch. 5, Ln. 81)	0				0
38	Property Taxes (Sch. 5, Ln. 81)	0				0
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	0				0
40	Professional Liability Insurance (Sch. 6, Ln. 81)	0				0
41	Quality Assurance Fees (Sch. 6, Ln. 81)	0				0
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	0				0
44	Total Respiratory Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
CENTER AT PARKWEST

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

Provider NPI:
1205878832

OSHPD Facility Number:
206190644

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 11)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 10,12)	SUBACUTE CARE ANCILLARY COST *
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OCCUPATIONAL THERAPY

45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 218,884				\$ 31,241
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	4,863				694
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	3,634				519
48	Cost of Capital Related (Sch. 5, Ln. 82)	8,285				1,183
49	Property Taxes (Sch. 5, Ln. 82)	707				101
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	659				94
51	Professional Liability Insurance (Sch. 6, Ln. 82)	6,714				958
52	Quality Assurance Fees (Sch. 6, Ln. 82)	11,905				1,699
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	26,789				3,824
55	Total Occupational Therapy Ancillary Service	\$ 282,441	\$ 600,450	0.470382	\$ 85,700	\$ 40,312

SPEECH PATHOLOGY

56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 41,345				\$ 7,605
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	2,720				500
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	2,583				475
59	Cost of Capital Related (Sch. 5, Ln. 83)	7,328				1,348
60	Property Taxes (Sch. 5, Ln. 83)	626				115
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	152				28
62	Professional Liability Insurance (Sch. 6, Ln. 83)	1,551				285
63	Quality Assurance Fees (Sch. 6, Ln. 83)	2,750				506
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	6,188				1,138
66	Total Speech Pathology Ancillary Service	\$ 65,243	\$ 156,850	0.415955	\$ 28,850	\$ 12,000

PHARMACY

67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	3,399				152
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	283,258				12,675
70	Cost of Capital Related (Sch. 5, Ln. 85)	1,519				68
71	Property Taxes (Sch. 5, Ln. 85)	130				6
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	804				36
73	Professional Liability Insurance (Sch. 6, Ln. 85)	8,189				366
74	Quality Assurance Fees (Sch. 6, Ln. 85)	14,520				650
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	32,675				1,462
77	Total Pharmacy Ancillary Service	\$ 344,494	\$ 628,691	0.547954	\$ 28,132	\$ 15,415

LABORATORY

78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	348				159
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	29,016				13,241
81	Cost of Capital Related (Sch. 5, Ln. 90)	156				71
82	Property Taxes (Sch. 5, Ln. 90)	13				6
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	82				38
84	Professional Liability Insurance (Sch. 6, Ln. 90)	839				383
85	Quality Assurance Fees (Sch. 6, Ln. 90)	1,487				679
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	3,347				1,527
88	Total Laboratory Ancillary Service	\$ 35,288	\$ 100,820	0.350014	\$ 46,009	\$ 16,104

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
CENTER AT PARKWEST

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

Provider NPI:
1205878832

OSHPD Facility Number:
206190644

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 11)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 10,12)	SUBACUTE CARE ANCILLARY COST *
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HOME HEALTH SERVICES

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	\$	0.000000	\$	\$ 0

OTHER ANCILLARY SERVICES

100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	838				314
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	69,842				26,162
103	Cost of Capital Related (Sch. 5, Ln. 100)	374				140
104	Property Taxes (Sch. 5, Ln. 100)	32				12
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	198				74
106	Professional Liability Insurance (Sch. 6, Ln. 100)	2,019				756
107	Quality Assurance Fees (Sch. 6, Ln. 100)	3,580				1,341
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	8,057				3,018
110	Total Other Ancillary Service	\$ 84,941	\$	165,974	0.511773	\$ 62,173
						\$ 31,818

SUBACUTE CARE ANCILLARY SERVICES

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

TOTAL COST OF ANCILLARY SERVICES

122	Cost of Direct Care - Labor					\$ 81,703
123	Cost of Indirect Care - Labor					4,814
124	Cost of Direct and Indirect Nonlabor					114,054
125	Cost of Capital Related					9,024
126	Property Taxes					770
127	CDPH Licensing Fees					587
128	Professional Liability Insurance					5,975
129	Quality Assurance Fees					10,595
130	Caregiver Training					0
131	Cost of Administration					23,842
132	Total Cost of Subacute Care Ancillary Services					\$ 251,364

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period	Provider NPI	Adjustments		
CENTER AT PARKWEST							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1205878832	16		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
1	10.5	035	4	8A-1	035	4	Leases and Rentals	\$388,824	\$133,283	\$522,107 *	
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	316,896	(133,283)	183,613	
							To reclassify ventilator equipment cost that is included in the subacute rate through a separate add-on rate.				
							Medi-Cal Long Term Care Reimbursement Act, AB 1629				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Section 2300 and 2304				
							CCR, Title 22, Sections 52000(e) and 52501				
2	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$522,107	\$8,992	\$531,099	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	694,348	(8,992)	685,356 *	
							To reclassify rental 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				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
CENTER AT PARKWEST							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1205878832	16		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reverse provider's elimination of allowable inpatient utilization review costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$685,356	\$11,132	\$696,488 *
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate bank charge penalty fees not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3	*	\$696,488	(\$3,640)	\$692,848

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
CENTER AT PARKWEST							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1205878832		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO REPORTED STATISTICS</u>												
5	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	56	(32)	24		
	10.7	010	1,2	7	010	N/A	Housekeeping	35	26	61		
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	262	(19)	243		
	10.7	065	1,2,3	7	065	N/A	Dietary	2,147	(400)	1,747		
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	126	167	293		
	10.7	081	1,2,3	7	081	N/A	Respiratory Therapy	187	(187)	0		
	10.7	085	1,2,3	7	085	N/A	Pharmacy	114	(114)	0		
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	5,678	299	5,977		
	10.7	125	1,2,3	7	125	N/A	Subacute Care	3,626	266	3,892		
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	91	(3)	88		
	10.7	145	1,2,3	7	145	N/A	Other Nonreimbursable	195	(91)	104		
	10.7	155	1,2,3	7	155	N/A	Social Services	138	(54)	84		
	10.7	160	1,2,3	7	160	N/A	Activities	185	215	400		
	10.7	165	1,2,3	7	165	N/A	Administration	342	450	792		
	10.7	166	1,2,3	7	166	N/A	Medical Records	232	(128)	104		
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	220	(147)	73		
	10.7	175	1	7	N/A	N/A	Total - Square Feet	14,066	248	14,314		
	10.7	175	2	7	N/A	N/A	Total - Square Feet	14,010	280	14,290		
	10.7	175	3	7	N/A	N/A	Total - Square Feet	13,975	254	14,229		
To adjust square footage statistics to agree with the provider's Square Footage schedule in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												

Provider Name							Fiscal Period		Provider NPI		Adjustments
CENTER AT PARKWEST							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1205878832		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>											
6	4.1	5	6	1	12	N/A	Total Skilled Nursing Care Patient Days To adjust total skilled nursing care patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	22,563	7	22,570	
7	4.3	100	1	Subacute 1	48	N/A	Total Subacute Days - Ventilator	5,238	(14)	5,224	
	4.3	115	1	Subacute 1	49	N/A	Total Subacute Days - NonVentilator	2,992	(4)	2,988	
	4.3	120	1	Subacute 1	36	N/A	Total Subacute Days To reflect total subacute care patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through September 30, 2012 Report Date: October 12, 2012 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	830	(18)	812	
8	4.3	100	2	Subacute 1	48	N/A	Medi-Cal Subacute Days - Ventilator	4,352	(90)	4,262	
	4.3	120	2	Subacute 1	44	N/A	Total Medi-Cal Subacute Care Patient Days To reflect Medi-Cal subacute care patient days and to include total ventilator and non-ventilator patient days in the subacute care schedule 1, lines 11, 48, and 49. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 10-07-70173	5,937	73	6,010	

Provider Name							Fiscal Period		Provider NPI		Adjustments	
CENTER AT PARKWEST							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1205878832		16	
Report References							Explanation of Audit Adjustments					
Cost Report			Audit Report									As Reported
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>												
9	4.1	5	2	1	15	N/A	Skilled Nursing Care Medi-Cal Days To adjust reported skilled nursing care Medi-Cal days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through October 11, 2012 Report Date: October 12, 2012 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			16,796	(284)	16,512

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CENTER AT PARKWEST							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1205878832		16
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					
ADJUSTMENTS TO REPORTED TOTAL CHARGES											
10	13	12	4	Subacute 2	22	N/A	Subacute Ancillary Charges - Specialized Support Surfaces	\$36,961	(\$36,961)	\$0	
	13	20	4	Subacute 2	77	N/A	Subacute Ancillary Charges - Pharmacy To eliminate subacute ancillary charges not included in the subacute rate. 42 CFR 413.20 and 413.50 / CMS Pub. 15-1, Section 2206 CCR, Title 22, Sections 51511.5 and 51511(c)	233,330	(205,198)	28,132	
11	13	10	2	Subacute 2	11	N/A	Total Ancillary Charges - Patient Supplies To eliminate total charges related to ventilator equipment. Medi-Cal Long Term Care Reimbursement Act, AB 1629 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Section 2300 and 2304 W & I Code, Article 3.8, Section 14126	\$1,090,247	(\$905,837)	\$184,410	
12	13	10	4	Subacute 2	11	N/A	Subacute Ancillary Charges - Patient Supplies To eliminate subacute ancillary charges related to ventilator equipment. Medi-Cal Long Term Care Reimbursement Act, AB 1629 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Section 2300 and 2304 W & I Code, Article 3.8, Section 14126	\$964,786	(\$905,837)	\$58,949	

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CENTER AT PARKWEST							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1205878832		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO OTHER MATTERS</u>											
13	Not Reported			1	14	N/A	Overpayments 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	\$36	\$36	
14	Not Reported			Subacute 1	48	N/A	Ventilator (Equipment Cost Only) To reflect subacute care ventilator equipment cost in the audit report. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Section 2300 and 2304 Medi-Cal Adult Subacute Contract No. 10-07-70173	\$0	\$84,121	\$84,121	
15	Not Reported			Subacute 1	41	N/A	Contracted Number of Subacute Care Beds To include the number of contracted subacute beds in the audit report. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 72201	0	37	37	
16	Not Reported			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, Section 2300 and 2304	\$0	\$255,335	\$255,335	