

**REPORT
ON THE
RATE SETTING AUDIT**

**PLAYA DEL REY CARE AND REHABILITATION CENTER
PLAYA DEL REY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1255387395**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Ken Phelan
Auditor: Bob Dailey**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 24, 2013

Mike Ekness
Director of Reimbursement, Western Region
Reimbursement Department
Sun Healthcare Group
101 Sun Avenue NE
Albuquerque, NM 87109

PLAYA DEL RAY CARE AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1255387395
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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient 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 \$4,316, 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.

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

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

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

John Melton, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

PLAYA DEL REY CARE AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1255387395

OSHPD Facility No.:

206190623

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	\$ 2,965,129	\$ 94.57
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 732,910	\$ 23.38
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 650,518	\$ 20.75
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 190,550	\$ 6.08
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 28,796	\$ 0.92
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,440	\$ 0.59
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 111,185	\$ 3.55
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 325,996	\$ 10.40
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 736,175	\$ 23.48
11	Cost of Routine Service/Audited Total Costs	\$ 5,746,926	\$ 5,759,701	\$ 183.70
12	Total Patient Days (Adj)	31,354	31,354	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 183.29	\$ 183.70	
14	Overpayments (Adjs 5, 6)	\$ 0	\$ (4,316)	
15	Medi-Cal Days (Adj 4)	22,228	22,097	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
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	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PLAYA DEL REY CARE AND REHABILITATION CENTER

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

Provider NPI:
1255387395

OSHPD Facility No.:
206190623

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	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
PLAYA DEL REY CARE AND REHABILITATION CENTER

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

Provider NPI:
1255387395

OSHPD Facility No.:
206190623

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 51,918	\$ 51,918		
160	Activities	91,205		\$ 91,205	
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	373,031	0	0	373,031
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	326,053	0	0	326,053
083	Speech Pathology	120,861	0	0	120,861
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	18,246	0	0	18,246
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	2,822,006	51,918	91,205	2,965,129 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,803,320	\$ 51,918	\$ 91,205	\$ 3,803,320

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
PLAYA DEL REY CARE AND REHABILITATION CENTER

Provider NPI:
1255387395

OSHPD Facility Number:
206190623

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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 83,670	\$ 83,670										
010	Housekeeping	158,906	495	\$ 159,401									
060	Laundry and Linen	104,539	1,032	1,977	\$ 107,548								
065	Dietary	284,256	11,702	22,426	0	\$ 318,384							
155	Social Services	N/A	961	1,842	0	0	\$ 2,802						
160	Activities	N/A	330	633	0	0	0	\$ 963					
165	Administration	N/A	3,561	6,824	0	0	0	0		\$ 10,385	\$ 10,385		
166	Medical Records	67,236	896	1,717	0	0	0	0		69,849		\$ 69,849	
170	Inservice Education - Nursing	71,248	0	0	0	0	0	0	\$ 71,248				
ANCILLARY SERVICES													
075	Patient Supplies		165	316	0	0	0	0	0	481	55	371	\$ 908
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	32	214	246
080	Physical Therapy		5,577	10,688	0	0	0	0	0	16,265	752	5,057	22,073
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	589	3,961	4,549
083	Speech Pathology		0	0	0	0	0	0	0	0	220	1,480	1,700
085	Pharmacy		0	0	0	0	0	0	0	0	381	2,562	2,943
090	Laboratory		0	0	0	0	0	0	0	0	78	524	602
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		153	294	0	0	0	0	0	447	197	1,326	1,970
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		58,185	111,510	107,548	318,384	2,802	963	71,248	670,640	8,060	54,211	732,910 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		613	1,175	0	0	0	0	0	1,788	21	144	1,953
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 769,855	\$ 83,670	\$ 159,401	\$ 107,548	\$ 318,384	\$ 2,802	\$ 963	\$ 71,248	\$ 689,621	\$ 10,385	\$ 69,849	\$ 769,855

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PLAYA DEL REY CARE AND REHABILITATION CENTER

Provider NPI:
1255387395

OSHPD Facility Number:
206190623

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	\$ 166,992	\$ 166,992										
010	Housekeeping	3,867	988	\$ 4,855									
060	Laundry and Linen	9,514	2,059	60	\$ 11,633								
065	Dietary	214,419	23,355	683	0	\$ 238,457							
155	Social Services	0	1,918	56	0	0	\$ 1,974						
160	Activities	12,336	659	19	0	0	0	\$ 13,014					
165	Administration	N/A	7,107	208	0	0	0	0		\$ 7,314	\$ 7,314		
166	Medical Records	4,777	1,788	52	0	0	0	0		6,618		\$ 6,618	
170	Inservice Education - Nursing	389	0	0	0	0	0	0	\$ 389				
ANCILLARY SERVICES													
075	Patient Supplies	29,411	329	10	0	0	0	0	0	29,750	39	35	\$ 29,824
077	Specialized Support Surfaces	17,683	0	0	0	0	0	0	0	17,683	22	20	17,726
080	Physical Therapy	1,440	11,130	326	0	0	0	0	0	12,896	530	479	13,905
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	1,605	0	0	0	0	0	0	0	1,605	415	375	2,395
083	Speech Pathology	1,601	0	0	0	0	0	0	0	1,601	155	140	1,896
085	Pharmacy	211,941	0	0	0	0	0	0	0	211,941	268	243	212,452
090	Laboratory	43,337	0	0	0	0	0	0	0	43,337	55	50	43,441
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	90,238	306	9	0	0	0	0	0	90,553	139	126	90,817
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	254,713	116,128	3,397	11,633	238,457	1,974	13,014	389	639,706	5,677	5,136	650,518 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	7,085	1,224	36	0	0	0	0	0	8,344	15	14	8,373
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,071,348	\$ 166,992	\$ 4,855	\$ 11,633	\$ 238,457	\$ 1,974	\$ 13,014	\$ 389	\$ 1,057,416	\$ 7,314	\$ 6,618	\$ 1,071,348

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PLAYA DEL REY CARE AND REHABILITATION CENTER

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

Provider NPI:
1255387395

OSHPD Facility Number:
206190623

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)	\$ 209,452	87%							
	Property Tax (line 40)	31,652	13%	\$ 241,104						
005	Plant Operations and Maintenance			2,870	\$ 2,870					
010	Housekeeping			1,410	17	\$ 1,427				
060	Laundry and Linen			2,937	35	18	\$ 2,991			
065	Dietary			33,319	401	201	0	\$ 33,921		
155	Social Services			2,736	33	16	0	0	\$ 2,785	
160	Activities			940	11	6	0	0	0	\$ 957
165	Administration			10,138	122	61	0	0	0	0
166	Medical Records			2,551	31	15	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			470	6	3	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			15,879	191	96	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			436	5	3	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			165,671	1,996	998	2,991	33,921	2,785	957
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,746	21	11	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 241,104	100%	\$ 241,104	\$ 2,870	\$ 1,427	\$ 2,991	\$ 33,921	\$ 2,785	\$ 957

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:

PLAYA DEL REY CARE AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1255387395

OSHPD Facility Number:

206190623

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 87% Of Total	Property Tax 13% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 209,452	87%							
	Property Tax (line 40)	31,652	13%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 10,322	\$ 10,322				
166	Medical Records				2,597		\$ 2,597			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	478	55	14	\$ 547	\$ 475	\$ 72
077	Specialized Support Surfaces			0	0	32	8	40	34	5
080	Physical Therapy			0	16,166	747	188	17,101	14,856	2,245
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	585	147	733	636	96
083	Speech Pathology			0	0	219	55	274	238	36
085	Pharmacy			0	0	379	95	474	412	62
090	Laboratory			0	0	77	19	97	84	13
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	444	196	49	690	599	91
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	209,319	8,011	2,016	219,346	190,550	28,796
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,777	21	5	1,804	1,567	237
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 241,104	100%	\$ -	\$ 228,185	\$ 10,322	\$ 2,597	\$ 241,104	\$ 209,452	\$ 31,652

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PLAYA DEL REY CARE AND REHABILITATION CENTER

Provider NPI:
1255387395

OSHPD Facility Number:
206190623

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. 62% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 5,099												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	943,444												
	Total Costs Allocable as Administration	948,543	62%											
167	CDPH Licensing Fees	23,760	2%											
168	Professional Liability Insurance	143,259	9%											
169	Quality Assurance Fees	420,038	27%											
174	Caregiver Training	0	0%											
	Total	1,535,600	100%						\$ 1,535,600					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 481	\$ 29,750	\$ 478	\$ 30,710	8,161	\$ 5,041	\$ 126	\$ 761	\$ 2,232	\$ -
077	Specialized Support Surfaces			0	0	17,683	0	17,683	4,699	2,903	73	438	1,285	0
080	Physical Therapy			373,031	16,265	12,896	16,166	418,357	111,175	68,673	1,720	10,372	30,410	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			326,053	0	1,605	0	327,658	87,072	53,785	1,347	8,123	23,817	0
083	Speech Pathology			120,861	0	1,601	0	122,462	32,543	20,102	504	3,036	8,902	0
085	Pharmacy			0	0	211,941	0	211,941	56,322	34,790	871	5,254	15,406	0
090	Laboratory			0	0	43,337	0	43,337	11,516	7,114	178	1,074	3,150	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			18,246	447	90,553	444	109,690	29,149	18,006	451	2,719	7,973	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			2,965,129	670,640	639,706	209,319	4,484,794	1,191,797	736,175	18,440	111,185	325,996	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,788	8,344	1,777	11,910	3,165	1,955	49	295	866	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,535,600		\$ 3,803,320	\$ 689,621	\$ 1,057,416	\$ 228,185	\$ 5,778,542	\$ 1,535,600					
	Total Administrative Costs							\$ 1,535,600		\$ 948,543	\$ 23,760	\$ 143,259	\$ 420,038	\$ -
	Unit Cost Multiplier							0.26574178						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 80,234	\$ 13,932	\$ 12,919	\$ 107,085							
	TOTAL FACILITY COSTS							\$ 7,421,227						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
PLAYA DEL REY CARE AND REHABILITATION CENTER

Provider NPI:
1255387395

OSHPD Facility Number:
206190623

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	171									
010	Housekeeping	84	84								
060	Laundry and Linen	175	175	175							
065	Dietary	1,985	1,985	1,985							
155	Social Services	163	163	163							
160	Activities	56	56	56							
165	Administration	604	604	604							
166	Medical Records	152	152	152							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	28	28	28						30,710	30,710
077	Specialized Support Surfaces									17,683	17,683
080	Physical Therapy	946	946	946						418,357	418,357
081	Respiratory Therapy									0	0
082	Occupational Therapy									327,658	327,658
083	Speech Pathology									122,462	122,462
085	Pharmacy									211,941	211,941
090	Laboratory									43,337	43,337
095	Home Health Services									0	0
100	Other Ancillary Services	26	26	26						109,690	109,690
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,870	9,870	9,870	312,599	94,062	3,076,719	3,076,719	3,076,719	4,484,794	4,484,794
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	104	104	104						11,910	11,910
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	14,364	14,193	14,109	312,599	94,062	3,076,719	3,076,719	3,076,719	5,778,542	5,778,542
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 51,918 0.016874469	\$ 91,205 0.029643591			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 83,670 5.89515959	\$ 159,401 11.29783779	\$ 107,548 0.34404389	\$ 318,384 3.38483234	\$ 2,802 0.00091086	\$ 963 0.00031293	\$ 71,248 0.02315714	\$ 10,385 0.00179709	\$ 69,849 0.01208771
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 166,992 11.76580004	\$ 4,855 0.34412979	\$ 11,633 0.03721457	\$ 238,457 2.53510675	\$ 1,974 0.00064157	\$ 13,014 0.00422988	\$ 389 0.00012643	\$ 7,314 0.00126579	\$ 6,618 0.00114522
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 241,104 16.78529658	\$ 2,870 0.20223249	\$ 1,427 0.10113775	\$ 2,991 0.00956662	\$ 33,921 0.36062388	\$ 2,785 0.00090533	\$ 957 0.00031103	\$ - 0.00000000	\$ 10,322 0.00178619	\$ 2,597 0.00044950

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PLAYA DEL REY CARE AND REHABILITATION CENTER

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

Provider NPI:
1255387395

OSHPD Facility Number:
206190623

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	\$ 66,784	\$ 0	\$ 66,784	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,886	0	16,886	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	166,992	0	166,992	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 250,662	\$ 0	\$ 250,662	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	158,906	0	158,906	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	3,867	0	3,867	(Sch 4)
010		Housekeeping - Total	6300	\$ 162,773	\$ 0	\$ 162,773	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 2,261	\$ 0	\$ 2,261	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	90,356	0	90,356	(Sch 5)
025		Depreciation: Equipment	7140	21,176	0	21,176	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	95,659	0	95,659	(Sch 5)
040		Property Taxes	7300	31,652	0	31,652	(Sch 5)
045		Property Insurance	7400	5,099	0	5,099	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 659,638	\$ 0	\$ 659,638	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	104,539	0	104,539	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	9,514	0	9,514	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 114,053	\$ 0	\$ 114,053	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 227,390	\$ 0	\$ 227,390	(Sch 3)
065	.20-.39	Fringe Benefits	6500	56,866	0	56,866	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	214,419	0	214,419	(Sch 4)
065		Dietary - Total	6500	\$ 498,675	\$ 0	\$ 498,675	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	29,411	0	29,411	(Sch 4)
075		Patient Supplies - Total	8100	\$ 29,411	\$ 0	\$ 29,411	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	17,683	0	17,683	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 17,683	\$ 0	\$ 17,683	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PLAYA DEL REY CARE AND REHABILITATION CENTER

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

Provider NPI:
1255387395

OSHPD Facility Number:
206190623

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	\$ 6,892	\$ 0	\$ 6,892	(Sch 2)
080	.20-.39	Fringe Benefits	8200	1,523	0	1,523	(Sch 2)
080	.79	Agency Staff	8200	364,616	0	364,616	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,440	0	1,440	(Sch 4)
080		Physical Therapy - Total	8200	\$ 374,471	\$ 0	\$ 374,471	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	326,053	0	326,053	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	1,605	0	1,605	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 327,658	\$ 0	\$ 327,658	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	120,861	0	120,861	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	1,601	0	1,601	(Sch 4)
083		Speech Pathology - Total	8280	\$ 122,462	\$ 0	\$ 122,462	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	211,941	0	211,941	(Sch 4)
085		Pharmacy - Total	8300	\$ 211,941	\$ 0	\$ 211,941	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	43,337	0	43,337	(Sch 4)
090		Laboratory - Total	8400	\$ 43,337	\$ 0	\$ 43,337	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 14,944	\$ 0	\$ 14,944	(Sch 2)
100	.20-.39	Fringe Benefits	8900	3,302	0	3,302	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	90,238	0	90,238	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 108,484	\$ 0	\$ 108,484	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PLAYA DEL REY CARE AND REHABILITATION CENTER

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

Provider NPI:
1255387395

OSHPD Facility Number:
206190623

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,235,447	\$ 0	\$ 1,235,447	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,166,870	\$ 0	\$ 2,166,870	(Sch 2)
105	.20-.39	Fringe Benefits	6110	558,919	0	558,919	(Sch 2)
105	.49	Agency Staff	6110	96,217	0	96,217	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	254,713	0	254,713	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,076,719	\$ 0	\$ 3,076,719	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	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	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PLAYA DEL REY CARE AND REHABILITATION CENTER

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

Provider NPI:
1255387395

OSHPD Facility Number:
206190623

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	7,085	0	7,085	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 7,085	\$ 0	\$ 7,085	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		Subtotal 105 - 145		\$ 3,083,804	\$ 0	\$ 3,083,804	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 40,920	\$ 0	\$ 40,920	(Sch 2)
155	.20-.39	Fringe Benefits	6600	10,998	0	10,998	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0	(Sch 4)
155		Social Services - Total	6600	\$ 51,918	\$ 0	\$ 51,918	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PLAYA DEL REY CARE AND REHABILITATION CENTER

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

Provider NPI:
1255387395

OSHPD Facility Number:
206190623

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	\$ 72,841	\$ 0	\$ 72,841	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,364	0	18,364	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	12,336	0	12,336	(Sch 4)
160		Activities - Total	6700	\$ 103,541	\$ 0	\$ 103,541	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 324,364	\$ (26,544)	\$ 297,820	(Sch 6)
165	.20-.39	Fringe Benefits	6900	93,424	(7,929)	85,495	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	561,498	(1,369)	560,129	(Sch 6)
165		Administration - Total	6900	\$ 979,286	\$ (35,842)	\$ 943,444	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 52,201	\$ 0	\$ 52,201	(Sch 3)
166	.20-.39	Fringe Benefits	6900	15,035	0	15,035	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,777	0	4,777	(Sch 4)
166		Medical Records - Total	6900	\$ 72,013	\$ 0	\$ 72,013	
167		CDPH Licensing Fees	6900	\$ 23,760	\$ 0	\$ 23,760	(Sch 6)
168		Professional Liability Insurance	6900	\$ 143,259	\$ 0	\$ 143,259	(Sch 6)
169		Quality Assurance Fees	6900	\$ 420,038	\$ 0	\$ 420,038	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 57,251	\$ 0	\$ 57,251	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,997	0	13,997	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	389	0	389	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 71,637	\$ 0	\$ 71,637	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,865,452	\$ (35,842)	\$ 1,829,610	
200		Total		\$ 7,457,069	\$ (35,842)	\$ 7,421,227	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 192,762	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
PLAYA DEL REY CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1255387395		6
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 information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$192,762	\$192,762

Provider Name							Fiscal Period	Provider NPI	Adjustments		
PLAYA DEL REY CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1255387395	6		
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>											
2	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$324,364	(\$26,544)	\$297,820	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To adjust administrator compensation based on the DHCS survey. 42 CFR 413.102 CMS Pub. 15-1, Sections 332, 900-907, 1002, 2102.1, 2142, and 2144-2146 CCR, Title 22, Sections 52000(a) and 52504	93,424	(7,929)	85,495	
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate sales and use taxes not related to patient care. 42 CFR 413.9(c)(3), 413.20, and 413.24 CMS Pub. 15-1, Sections 2122.2 and 2304	\$561,498	(\$1,369)	\$560,129	

Provider Name							Fiscal Period			Provider NPI		Adjustments
PLAYA DEL REY CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1255387395		6
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.						
ADJUSTMENT TO REPORTED PATIENT DAYS												
4	4.1	5	2	1	15	N/A	Medi-Cal Days		22,228	(131)	22,097	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through December 18, 2012 Report Date: December 19, 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					

Provider Name							Fiscal Period		Provider NPI		Adjustments
PLAYA DEL REY CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1255387395		6
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENTS TO OTHER MATTERS</u>											
5	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	\$0	\$585	\$585 *	
6	Not Reported			1	14	N/A	Medi-Cal 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	*	\$585	\$3,731	\$4,316

*Balance carried forward from prior/to subsequent adjustments