

**REPORT  
ON THE  
RATE SETTING AUDIT**

**ROYAL OAKS MANOR – BRADBURY OAKS  
DUARTE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1083689848**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli  
Audit Supervisor: Henry Kwan  
Auditor: William Zhu**



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



EDMUND G. BROWN JR.  
GOVERNOR

July 19, 2013

Beth Burke  
Accounting Manager  
be.group  
516 Burchett Street  
Glendale, California 91203

ROYAL OAKS MANOR – BRADBURY OAKS  
NATIONAL PROVIDER IDENTIFIER (NPI) 1083689848  
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$1,621, which resulted from Medi-Cal overpayments

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

Beth Burke  
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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:

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

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

**United States Postal Service (USPS)**

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

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

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

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

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

**Original Signed By**

Daniel J. Giardinelli, Chief  
Audits Section—Burbank  
Financial Audits Branch

Certified

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

Provider Name:  
ROYAL OAKS MANOR - BRADBURY OAKS

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

Provider NPI:  
1083689848

OSHPD Facility No.:  
206194284

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,702,138	\$ 105.82
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 514,823	\$ 32.01
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 543,256	\$ 33.77
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 192,950	\$ 12.00
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 1,549	\$ 0.10
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 9,017	\$ 0.56
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 12,295	\$ 0.76
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 526,821	\$ 32.75
11	Cost of Routine Service/Audited Total Costs	\$ 3,624,975	\$ 3,502,849	\$ 217.77
12	Total Patient Days (Adj )	16,085	16,085	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 225.36	\$ 217.77	
14	Overpayments (Adj 16)	\$ 0	\$ 1,621	
15	Medi-Cal Days (Adj 15)	5,869	5,379	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:**  
ROYAL OAKS MANOR - BRADBURY OAKS

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

**Provider NPI:**  
1083689848

**OSHPD Facility No.:**  
206194284

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

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

Provider NPI:  
1083689848

OSHPD Facility No.:  
206194284

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 56,923	\$ 56,923		
160	Activities	38,251		\$ 38,251	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	1,606,964	56,923	38,251	1,702,138 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	642,935	0	0	642,935
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,345,073</b>	<b>\$ 56,923</b>	<b>\$ 38,251</b>	<b>\$ 2,345,073</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
ROYAL OAKS MANOR - BRADBURY OAKS

Provider NPI:  
1083689848

OSHPD Facility Number:  
206194284

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 26,953	\$ 26,953										
010	Housekeeping	219,917	178	\$ 220,095									
060	Laundry and Linen	35,163	1,128	9,271	\$ 45,562								
065	Dietary	181,461	2,137	17,568	0	\$ 201,166							
155	Social Services	N/A	585	4,807	0	0	\$ 5,392						
160	Activities	N/A	566	4,652	0	0	0	\$ 5,218					
165	Administration	N/A	2,064	16,970	0	0	0	0		\$ 19,034	\$ 19,034		
166	Medical Records	91,541	1,159	9,526	0	0	0	0		102,226		\$ 102,226	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		35	288	0	0	0	0	0	323	197	1,056	\$ 1,576
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		732	6,015	0	0	0	0	0	6,746	229	1,229	8,205
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	31	169	200
083	Speech Pathology		0	0	0	0	0	0	0	0	5	26	31
085	Pharmacy		65	532	0	0	0	0	0	596	85	455	1,136
090	Laboratory		0	0	0	0	0	0	0	0	3	18	21
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	0	0	0
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		17,767	146,047	45,562	201,166	5,392	5,218	0	421,152	14,703	78,967	514,823 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	3,353	18,006	21,359
140	Beauty and Barber		538	4,420	0	0	0	0	0	4,957	428	2,299	7,684
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 555,035</b>	<b>\$ 26,953</b>	<b>\$ 220,095</b>	<b>\$ 45,562</b>	<b>\$ 201,166</b>	<b>\$ 5,392</b>	<b>\$ 5,218</b>	<b>\$ -</b>	<b>\$ 433,775</b>	<b>\$ 19,034</b>	<b>\$ 102,226</b>	<b>\$ 555,035</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
ROYAL OAKS MANOR - BRADBURY OAKS

Provider NPI:  
1083689848

OSHPD Facility Number:  
206194284

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 81,507	\$ 81,507										
010	Housekeeping	4,173	538	\$ 4,711									
060	Laundry and Linen	47,302	3,411	198	\$ 50,911								
065	Dietary	326,750	6,463	376		\$ 333,589							
155	Social Services	889	1,769	103	0	0	\$ 2,760						
160	Activities	21,281	1,711	100	0	0	0	\$ 23,092					
165	Administration	N/A	6,243	363	0	0	0	0		\$ 6,606	\$ 6,606		
166	Medical Records	4,123	3,504	204	0	0	0	0		7,831		\$ 7,831	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	37,143	106	6	0	0	0	0	0	37,255	68	81	\$ 37,404
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	29,205	2,213	129	0	0	0	0	0	31,546	79	94	31,720
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	6,045	0	0	0	0	0	0	0	6,045	11	13	6,069
083	Speech Pathology	928	0	0	0	0	0	0	0	928	2	2	932
085	Pharmacy	15,000	196	11	0	0	0	0	0	15,207	29	35	15,271
090	Laboratory	640	0	0	0	0	0	0	0	640	1	1	643
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	64,897	53,728	3,126	50,911	333,589	2,760	23,092	0	532,104	5,103	6,050	543,256 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	2,425	0	0	0	0	0	0	0	2,425	1,164	1,379	4,968
140	Beauty and Barber	71,484	1,626	95	0	0	0	0	0	73,204	149	176	73,529
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 713,792</b>	<b>\$ 81,507</b>	<b>\$ 4,711</b>	<b>\$ 50,911</b>	<b>\$ 333,589</b>	<b>\$ 2,760</b>	<b>\$ 23,092</b>	<b>\$ -</b>	<b>\$ 699,355</b>	<b>\$ 6,606</b>	<b>\$ 7,831</b>	<b>\$ 713,792</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
ROYAL OAKS MANOR - BRADBURY OAKS

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

Provider NPI:  
1083689848

OSHPD Facility Number:  
206194284

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 209,392	99%							
	Property Tax (line 40)	1,681	1%	\$ 211,073						
005	Plant Operations and Maintenance			26,381	\$ 26,381					
010	Housekeeping			1,219	174	\$ 1,393				
060	Laundry and Linen			7,729	1,104	59	\$ 8,891			
065	Dietary			14,645	2,092	111	0	\$ 16,848		
155	Social Services			4,007	572	30	0	0	\$ 4,610	
160	Activities			3,878	554	29	0	0	0	\$ 4,462
165	Administration			14,146	2,021	107	0	0	0	0
166	Medical Records			7,941	1,134	60	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			240	34	2	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,014	716	38	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			443	63	3	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			121,746	17,390	924	8,891	16,848	4,610	4,462
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,684	526	28	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 211,073</b>	<b>100%</b>	<b>\$ 211,073</b>	<b>\$ 26,381</b>	<b>\$ 1,393</b>	<b>\$ 8,891</b>	<b>\$ 16,848</b>	<b>\$ 4,610</b>	<b>\$ 4,462</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
ROYAL OAKS MANOR - BRADBURY OAKS

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

Provider NPI:  
1083689848

OSHPD Facility Number:  
206194284

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 99% Of Total	Property Tax 1% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 209,392	99%							
	Property Tax (line 40)	1,681	1%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 16,274	\$ 16,274				
166	Medical Records				9,136		\$ 9,136			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	276	168	94	\$ 539	\$ 534	\$ 4
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	5,768	196	110	6,074	6,025	48
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	27	15	42	42	0
083	Speech Pathology			0	0	4	2	6	6	0
085	Pharmacy			0	510	72	41	623	618	5
090	Laboratory			0	0	3	2	4	4	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	174,871	12,571	7,057	194,499	192,950	1,549
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	2,867	1,609	4,476	4,440	36
140	Beauty and Barber			0	4,238	366	205	4,810	4,772	38
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 211,073	100%	\$ -	\$ 185,664	\$ 16,274	\$ 9,136	\$ 211,073	\$ 209,392	\$ 1,681

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
ROYAL OAKS MANOR - BRADBURY OAKS

Provider NPI:  
1083689848

OSHPD Facility Number:  
206194284

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. 96% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 6,994												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	674,992												
	Total Costs Allocable as Administration	681,986	96%											
167	CDPH Licensing Fees	11,673	2%											
168	Professional Liability Insurance	15,916	2%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	709,575	100%						\$ 709,575					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 323	\$ 37,255	\$ 276	\$ 37,854	7,331	\$ 7,046	\$ 121	\$ 164	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	6,746	31,546	5,768	44,061	8,533	8,201	140	191	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	6,045	0	6,045	1,171	1,125	19	26	0	0
083	Speech Pathology			0	0	928	0	928	180	173	3	4	0	0
085	Pharmacy			0	596	15,207	510	16,313	3,159	3,037	52	71	0	0
090	Laboratory			0	0	640	0	640	124	119	2	3	0	0
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	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			1,702,138	421,152	532,104	174,871	2,830,265	548,133	526,821	9,017	12,295	0	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>													
139	Residential Care			642,935	0	2,425	0	645,360	124,986	120,126	2,056	2,803	0	0
140	Beauty and Barber			0	4,957	73,204	4,238	82,400	15,958	15,338	263	358	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 709,575		\$ 2,345,073	\$ 433,775	\$ 699,355	\$ 185,664	\$ 3,663,866	\$ 709,575					
	Total Administrative Costs							\$ 709,575		\$ 681,986	\$ 11,673	\$ 15,916	\$ -	\$ -
	Unit Cost Multiplier							0.19366837						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 121,260	\$ 14,437	\$ 25,409	\$ 161,107							
	<b>TOTAL FACILITY COSTS</b>							\$ 4,534,548						

\*(To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
ROYAL OAKS MANOR - BRADBURY OAKS

Provider NPI:  
1083689848

OSHPD Facility Number:  
206194284

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 12)	Plant Ops (SQ FT) 5 (Adj 12)	Hskpng (SQ FT) 10 (Adj 12)	Laundry (LBS) 60 (Adj 13)	Dietary (MEALS) 65 (Adj 14)	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	2,857									
010	Housekeeping	132	132								
060	Laundry and Linen	837	837								
065	Dietary	1,586	1,586	1,586							
155	Social Services	434	434	434							
160	Activities	420	420	420							
165	Administration	1,532	1,532	1,532							
166	Medical Records	860	860	860							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	26	26	26						37,854	37,854
077	Specialized Support Surfaces									0	0
080	Physical Therapy	543	543	543						44,061	44,061
081	Respiratory Therapy									0	0
082	Occupational Therapy									6,045	6,045
083	Speech Pathology									928	928
085	Pharmacy	48	48	48						16,313	16,313
090	Laboratory									640	640
095	Home Health Services									0	0
100	Other Ancillary Services									0	0
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	13,185	13,185	13,185	327,261	48,685	1,671,861	1,671,861	1,671,861	2,830,265	2,830,265
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									645,360	645,360
140	Beauty and Barber	399	399	399						82,400	82,400
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	<b>22,859</b>	<b>20,002</b>	<b>19,870</b>	<b>327,261</b>	<b>48,685</b>	<b>1,671,861</b>	<b>1,671,861</b>	<b>1,671,861</b>	<b>3,663,866</b>	<b>3,663,866</b>
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 56,923 0.034047687	\$ 38,251 0.022879294			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 26,953 1.34751525	\$ 220,095 11.07674243	\$ 45,562 0.13922253	\$ 201,166 4.13198876	\$ 5,392 0.00322523	\$ 5,218 0.00312119	\$ - 0.00000000	\$ 19,034 0.00519505	\$ 102,226 0.02790109
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 81,507 4.07494251	\$ 4,711 0.23708568	\$ 50,911 0.15556748	\$ 333,589 6.85198473	\$ 2,760 0.00165111	\$ 23,092 0.01381218	\$ - 0.00000000	\$ 6,606 0.00180302	\$ 7,831 0.00213745
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 211,073 9.23369351	\$ 26,381 1.31890123	\$ 1,393 0.07010279	\$ 8,891 0.02716852	\$ 16,848 0.34605316	\$ 4,610 0.00275756	\$ 4,462 0.00266860	\$ - 0.00000000	\$ 16,274 0.00444175	\$ 9,136 0.00249341

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

ROYAL OAKS MANOR - BRADBURY OAKS

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1083689848

OSHPD Facility Number:

206194284

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	\$ 18,663	\$ 0	\$ 18,663	(Sch 3)
005	.20-.39	Fringe Benefits	6200	8,290	0	8,290	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	81,522	(15)	81,507	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 108,475	\$ (15)	\$ 108,460	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 146,424	\$ (11,615)	\$ 134,809	(Sch 3)
010	.20-.39	Fringe Benefits	6300	92,441	(7,333)	85,108	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	4,533	(360)	4,173	(Sch 4)
010		Housekeeping - Total	6300	\$ 243,398	\$ (19,308)	\$ 224,090	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 99,038	\$ (6,780)	\$ 92,258	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	6,518	6,780	13,298	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	2,511	0	2,511	(Sch 5)
035		Leases and Rentals	7200	629	0	629	(Sch 5)
040		Property Taxes	7300	1,681	0	1,681	(Sch 5)
045		Property Insurance	7400	6,994	0	6,994	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	100,696	0	100,696	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 569,940	\$ (19,323)	\$ 550,617	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 20,542	\$ 3,324	\$ 23,866	(Sch 3)
060	.20-.39	Fringe Benefits	6400	10,739	558	11,297	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	113,150	(65,848)	47,302	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 144,431	\$ (61,966)	\$ 82,465	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 120,864	\$ 0	\$ 120,864	(Sch 3)
065	.20-.39	Fringe Benefits	6500	60,597	0	60,597	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	336,024	(9,274)	326,750	(Sch 4)
065		Dietary - Total	6500	\$ 517,485	\$ (9,274)	\$ 508,211	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	37,143	0	37,143	(Sch 4)
075		Patient Supplies - Total	8100	\$ 37,143	\$ 0	\$ 37,143	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ROYAL OAKS MANOR - BRADBURY OAKS

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

Provider NPI:  
1083689848

OSHPD Facility Number:  
206194284

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	29,205	0	29,205	(Sch 4)
080		Physical Therapy - Total	8200	\$ 29,205	\$ 0	\$ 29,205	
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	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	6,045	0	6,045	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 6,045	\$ 0	\$ 6,045	
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	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	928	0	928	(Sch 4)
083		Speech Pathology - Total	8280	\$ 928	\$ 0	\$ 928	
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	15,000	0	15,000	(Sch 4)
085		Pharmacy - Total	8300	\$ 15,000	\$ 0	\$ 15,000	
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	640	0	640	(Sch 4)
090		Laboratory - Total	8400	\$ 640	\$ 0	\$ 640	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	0	0	0	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ROYAL OAKS MANOR - BRADBURY OAKS

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

Provider NPI:  
1083689848

OSHPD Facility Number:  
206194284

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		\$ 88,961	\$ 0	\$ 88,961	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,135,834	\$ 0	\$ 1,135,834	(Sch 2)
105	.20-.39	Fringe Benefits	6110	471,130	0	471,130	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	86,046	(21,149)	64,897	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,693,010	\$ (21,149)	\$ 1,671,861	
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:  
ROYAL OAKS MANOR - BRADBURY OAKS

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

Provider NPI:  
1083689848

OSHPD Facility Number:  
206194284

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		<b>Other Nonreimbursable</b>					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 456,628	\$ 456,628	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	186,307	186,307	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	2,425	2,425	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 645,360	\$ 645,360	
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	71,484	0	71,484	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 71,484	\$ 0	\$ 71,484	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$ 456,628	\$ (456,628)	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	186,307	(186,307)	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	2,425	(2,425)	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 645,360	\$ (645,360)	\$ 0	
146		<b>Subtotal 105 - 145</b>		\$ 2,409,854	\$ (21,149)	\$ 2,388,705	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 43,900	\$ (2,488)	\$ 41,412	(Sch 2)
155	.20-.39	Fringe Benefits	6600	16,483	(972)	15,511	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	952	(63)	889	(Sch 4)
155		Social Services - Total	6600	\$ 61,335	\$ (3,523)	\$ 57,812	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ROYAL OAKS MANOR - BRADBURY OAKS

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

Provider NPI:  
1083689848

OSHPD Facility Number:  
206194284

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	\$ 26,640	\$ 0	\$ 26,640	(Sch 2)
160	.20-.39	Fringe Benefits	6700	11,611	0	11,611	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	29,324	(8,043)	21,281	(Sch 4)
160		Activities - Total	6700	\$ 67,575	\$ (8,043)	\$ 59,532	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 161,952	\$ (10,697)	\$ 151,255	(Sch 6)
165	.20-.39	Fringe Benefits	6900	80,065	(5,250)	74,815	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	395,237	53,685	448,922	(Sch 6)
165		Administration - Total	6900	\$ 637,254	\$ 37,738	\$ 674,992	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 64,703	\$ 0	\$ 64,703	(Sch 3)
166	.20-.39	Fringe Benefits	6900	26,838	0	26,838	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,123	0	4,123	(Sch 4)
166		Medical Records - Total	6900	\$ 95,664	\$ 0	\$ 95,664	
167		CDPH Licensing Fees	6900	\$ 11,673	\$ 0	\$ 11,673	(Sch 6)
168		Professional Liability Insurance	6900	\$ 39,333	\$ (23,417)	\$ 15,916	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 0	\$ 0	\$ 0	(Sch 3)
170	.20-.39	Fringe Benefits	6800	0	0	0	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 0	\$ 0	\$ 0	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 912,834	\$ 2,755	\$ 915,589	
200		<b>Total</b>		\$ 4,643,505	\$ (108,957)	\$ 4,534,548	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 276,694	
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\* For informational purposes only, this amount is included in various cost centers above.

















Provider Name							Fiscal Period			Provider NPI		Adjustments
ROYAL OAKS MANOR - BRADBURY OAKS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1083689848		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>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210	N/A	Total Facility Group Health Insurance To include total group health insurance costs for information: purposes. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$276,694	\$276,694

Provider Name							Fiscal Period	Provider NPI		Adjustments
ROYAL OAKS MANOR - BRADBURY OAKS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1083689848		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				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$86,046	(\$20,100)	\$65,946 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	395,237	20,100	415,337 *
							To reclassify medical director fees to the appropriate cost center. 42 CFR 483.75 / CCR, Title 22, Section 72305 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8			
3	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	\$99,038	(\$6,780)	\$92,258
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	6,518	6,780	13,298
							To reclassify rental income abatement to the appropriate cost center. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328			
4	10.5	145	1	8A-1	145	1	Other Nonreimbursable - Salaries and Wages	\$456,628	(\$456,628)	\$0
	10.5	145	2	8A-1	145	2	Other Nonreimbursable - Fringe Benefits	186,307	(186,307)	0
	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other - Nonlabor	2,425	(2,425)	0
	10.5	139	1	8A-1	139	1	Residential Care - Salaries and Wages	0	456,628	456,628
	10.5	139	2	8A-1	139	2	Residential Care - Fringe Benefits	0	186,307	186,307
	10.5	139	4	8A-1	139	4	Residential Care - Other - Nonlabor	0	2,425	2,425
							To reclassify home care costs to the appropriate cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8			
5	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$39,333	(\$23,417)	\$15,916
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 415,337	23,417	438,754 *
							To reclassify other insurance expense to the appropriate cost center. 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
ROYAL OAKS MANOR - BRADBURY OAKS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1083689848		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				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>										
6	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor To include the provider's self imposed abatement that did not flow through in the filed cost report. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328	\$336,024	(\$2,614)	\$333,410 *
7	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages	\$43,900	(\$2,488)	\$41,412
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	16,483	(972)	15,511
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	952	(63)	889
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	29,324	(1,030)	28,294 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	161,952	(10,697)	151,255
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	80,065	(5,250)	74,815
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust the reported expenses to agree with the audited expenses by using the audited apportionment factor based on the accumulated costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* 438,754	(5,550)	433,204 *
8	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	\$20,542	\$3,324	\$23,866
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	10,739	558	11,297
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor To adjust laundry and linen costs to agree with the provider's supporting documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	113,150	(65,848)	47,302
9	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$81,522	(\$15)	\$81,507
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	* 333,410	(6,660)	326,750
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 65,946	(1,049)	64,897
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	* 28,294	(7,013)	21,281
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate gift program expense that are not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105	* 433,204	(4,598)	428,606 *

Provider Name							Fiscal Period	Provider NPI		Adjustments
ROYAL OAKS MANOR - BRADBURY OAKS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1083689848		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				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>										
10	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	\$146,424	(\$11,615)	\$134,809
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	92,441	(7,333)	85,108
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	4,533	(360)	4,173
							To abate guest and maid service revenue against the related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613			
11	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$428,606	\$20,316	\$448,922
							To reverse the provider self imposed gift revenue abatement in conjunction with the elimination of gift program expenses. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ROYAL OAKS MANOR - BRADBURY OAKS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1083689848		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					
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>											
12	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	2,857	2,857	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	132	132	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	837	837	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	1,586	1,586	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	26	26	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	543	543	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	48	48	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	13,185	13,185	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	399	399	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	434	434	
	10.7	160	1,2,3	7	160	N/A	Activities	0	420	420	
	10.7	165	1,2,3	7	165	N/A	Administration	0	1,532	1,532	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	860	860	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet	0	22,859	22,859	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	0	20,002	20,002	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	0	19,870	19,870	
To adjust square footage statistics to agree with the prior year's audit report. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306											
13	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	0	327,261	327,261	
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	0	327,261	327,261	
To adjust the pounds of laundry statistics to agree with the provider's supporting documentation. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306											
14	10.7	105	5	7	105	N/A	Skilled Nursing Care (Meals Served)	0	48,685	48,685	
	10.7	175	5	7	N/A	N/A	Total Statistics - Meals Served	0	48,685	48,685	
To adjust the meals served statistics to agree with the provider's supporting documentation. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306											

Provider Name							Fiscal Period	Provider NPI		Adjustments
ROYAL OAKS MANOR - BRADBURY OAKS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1083689848		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				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
15	4.1	5	2	1	15	N/A	Medi-Cal Days 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 June 30, 2012 Report Date: August 1, 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	5,869	(490)	5,379

Provider Name							Fiscal Period			Provider NPI		Adjustments
ROYAL OAKS MANOR - BRADBURY OAKS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1083689848		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 OTHER MATTERS</u>												
16	Not Reported			1	14	N/A	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, Section 2409		\$0	\$1,621	\$1,621	