

**REPORT
ON THE
RATE SETTING AUDIT**

**PARK CENTRAL CARE AND REHABILITATION CENTER
FREMONT, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1831183649**

**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: Marisa Ho
Auditor: Kent Huang**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 11, 2013

Rick Dumdumaya
Accounts Receivable Manager
Paksn, Inc.
540 West Monte Vista Avenue
Vacaville, CA 95688

PARK CENTRAL CARE AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1831183649
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 \$4,548, 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.

Rick Dum Dumaya
Page 2

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:
PARK CENTRAL CARE AND REHABILITATION CETNER

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

Provider NPI:
1831183649

OSHPD Facility No.:
206010912

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	\$ 3,596,589	\$ 105.17
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 972,735	\$ 28.45
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 811,588	\$ 23.73
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 510,997	\$ 14.94
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 36,716	\$ 1.07
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,337	\$ 0.57
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 206,136	\$ 6.03
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 6,374	\$ 0.19
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 299,814	\$ 8.77
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 918,287	\$ 26.85
11	Cost of Routine Service/Audited Total Costs	\$ 7,419,457	\$ 7,378,573	\$ 215.77
12	Total Patient Days (Adj)	34,197	34,197	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 216.96	\$ 215.77	
14	Overpayments (Adj 3)	\$ 0	\$ (4,548)	
15	Medi-Cal Days (Adj 2)	21,113	20,603	
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	\$ 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:

PARK CENTRAL CARE AND REHABILITATION CETNER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1831183649

OSHPD Facility No.:

206010912

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	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
PARK CENTRAL CARE AND REHABILITATION CETNER

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

Provider NPI:
1831183649

OSHPD Facility No.:
206010912

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	\$ 67,527	\$ 67,527		
160	Activities	121,926		\$ 121,926	
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	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
	ROUTINE SERVICES				
105	Skilled Nursing Care	3,407,136	67,527	121,926	3,596,589
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	\$ 3,596,589	\$ 67,527	\$ 121,926	\$ 3,596,589

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
PARK CENTRAL CARE AND REHABILITATION CETNER

Provider NPI:
1831183649

OSHPD Facility Number:
206010912

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	\$ 90,824	\$ 90,824										
010	Housekeeping	238,956	1,111	\$ 240,067									
060	Laundry and Linen	126,275	3,143	8,411	\$ 137,829								
065	Dietary	373,727	9,415	25,193	0	\$ 408,334							
155	Social Services	N/A	3,277	8,769	0	0	\$ 12,046						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	7,124	19,064	0	0	0	0		\$ 26,188	\$ 26,188		
166	Medical Records	140,204	575	1,539	0	0	0	0		142,318		\$ 142,318	
170	Inservice Education - Nursing	77,548	0	0	0	0	0	0	\$ 77,548				
ANCILLARY SERVICES													
075	Patient Supplies		1,264	3,383	0	0	0	0	0	4,647	141	768	\$ 5,556
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		4,085	10,931	0	0	0	0	0	15,017	2,130	11,577	28,724
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,596	4,272	0	0	0	0	0	5,868	1,594	8,664	16,126
083	Speech Pathology		1,929	5,161	0	0	0	0	0	7,089	418	2,270	9,776
085	Pharmacy		833	2,229	0	0	0	0	0	3,062	1,268	6,890	11,220
090	Laboratory		0	0	0	0	0	0	0	0	167	908	1,075
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	176	956	1,132
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		56,185	150,347	137,829	408,334	12,046	0	77,548	842,289	20,273	110,173	972,735 *
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		288	769	0	0	0	0	0	1,057	21	112	1,190
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,047,534	\$ 90,824	\$ 240,067	\$ 137,829	\$ 408,334	\$ 12,046	\$ -	\$ 77,548	\$ 879,028	\$ 26,188	\$ 142,318	\$ 1,047,534

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PARK CENTRAL CARE AND REHABILITATION CETNER

Provider NPI:
1831183649

OSHPD Facility Number:
206010912

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	\$ 297,669	\$ 297,669										
010	Housekeeping	44,931	3,640	\$ 48,571									
060	Laundry and Linen	26,910	10,301	1,702	\$ 38,913								
065	Dietary	274,677	30,856	5,097	0	\$ 310,630							
155	Social Services	0	10,740	1,774	0	0	\$ 12,514						
160	Activities	7,118	0	0	0	0	0	\$ 7,118					
165	Administration	N/A	23,349	3,857	0	0	0	0		\$ 27,206	\$ 27,206		
166	Medical Records	0	1,885	311	0	0	0	0		2,196		\$ 2,196	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	21,593	4,143	684	0	0	0	0	0	26,421	147	12	\$ 26,579
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	543,194	13,389	2,212	0	0	0	0	0	558,794	2,213	179	561,186
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	427,703	5,232	864	0	0	0	0	0	433,799	1,656	134	435,589
083	Speech Pathology	90,112	6,321	1,044	0	0	0	0	0	97,477	434	35	97,946
085	Pharmacy	346,493	2,730	451	0	0	0	0	0	349,674	1,317	106	351,097
090	Laboratory	47,260	0	0	0	0	0	0	0	47,260	174	14	47,448
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	49,736	0	0	0	0	0	0	0	49,736	183	15	49,933
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	205,092	184,142	30,418	38,913	310,630	12,514	7,118	0	788,827	21,061	1,700	811,588 *
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	1,656	942	156	0	0	0	0	0	2,754	21	2	2,777
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,384,144	\$ 297,669	\$ 48,571	\$ 38,913	\$ 310,630	\$ 12,514	\$ 7,118	\$ -	\$ 2,354,742	\$ 27,206	\$ 2,196	\$ 2,384,144

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PARK CENTRAL CARE AND REHABILITATION CETNER

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

Provider NPI:
1831183649

OSHPD Facility Number:
206010912

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 587,886	93%							
	Property Tax (line 40)	42,241	7%	\$ 630,127						
005	Plant Operations and Maintenance			18,074	\$ 18,074					
010	Housekeeping			7,484	221	\$ 7,705				
060	Laundry and Linen			21,181	625	270	\$ 22,077			
065	Dietary			63,444	1,874	809	0	\$ 66,126		
155	Social Services			22,083	652	281	0	0	\$ 23,017	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			48,009	1,418	612	0	0	0	0
166	Medical Records			3,875	114	49	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			8,519	252	109	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			27,529	813	351	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			10,758	318	137	0	0	0	0
083	Speech Pathology			12,996	384	166	0	0	0	0
085	Pharmacy			5,613	166	72	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			378,624	11,181	4,825	22,077	66,126	23,017	0
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			1,938	57	25	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 630,127	100%	\$ 630,127	\$ 18,074	\$ 7,705	\$ 22,077	\$ 66,126	\$ 23,017	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PARK CENTRAL CARE AND REHABILITATION CETNER

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

Provider NPI:
1831183649

OSHPD Facility Number:
206010912

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 93% Of Total	Property Tax 7% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 587,886	93%							
	Property Tax (line 40)	42,241	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 50,038	\$ 50,038				
166	Medical Records				4,039		\$ 4,039			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	8,879	270	22	\$ 9,171	\$ 8,556	\$ 615
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	28,693	4,071	329	33,092	30,874	2,218
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	11,212	3,046	246	14,505	13,532	972
083	Speech Pathology			0	13,546	798	64	14,408	13,442	966
085	Pharmacy			0	5,850	2,423	196	8,468	7,901	568
090	Laboratory			0	0	319	26	345	322	23
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	336	27	363	339	24
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	505,850	38,736	3,127	547,713	510,997	36,716
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	2,020	39	3	2,062	1,924	138
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 630,127	100%	\$ -	\$ 576,049	\$ 50,038	\$ 4,039	\$ 630,127	\$ 587,886	\$ 42,241

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PARK CENTRAL CARE AND REHABILITATION CETNER

Provider NPI:
1831183649

OSHPD Facility Number:
206010912

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. 63% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 14% of Total	Quality Assur. Fees 21% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 7,495												
055	Interest - Other	2,223												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,176,494												
	Total Costs Allocable as Administration	1,186,212	63%											
167	CDPH Licensing Fees	24,979	1%											
168	Professional Liability Insurance	266,279	14%											
169	Quality Assurance Fees	387,289	21%											
174	Caregiver Training	8,234	0%											
	Total	1,872,993	100%						\$ 1,872,993					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 4,647	\$ 26,421	\$ 8,879	\$ 39,947	10,102	\$ 6,398	\$ 135	\$ 1,436	\$ 2,089	\$ 44
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	15,017	558,794	28,693	602,504	152,366	96,497	2,032	21,662	31,506	670
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	5,868	433,799	11,212	450,880	114,022	72,213	1,521	16,210	23,577	501
083	Speech Pathology			0	7,089	97,477	13,546	118,111	29,869	18,917	398	4,246	6,176	131
085	Pharmacy			0	3,062	349,674	5,850	358,585	90,682	57,431	1,209	12,892	18,751	399
090	Laboratory			0	0	47,260	0	47,260	11,951	7,569	159	1,699	2,471	53
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	49,736	0	49,736	12,578	7,966	168	1,788	2,601	55
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			3,596,589	842,289	788,827	505,850	5,733,555	1,449,948	918,287	19,337	206,136	299,814	6,374
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	1,057	2,754	2,020	5,831	1,475	934	20	210	305	6
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,872,993		\$ 3,596,589	\$ 879,028	\$ 2,354,742	\$ 576,049	\$ 7,406,409	\$ 1,872,993					
	Total Administrative Costs							\$ 1,872,993		\$ 1,186,212	\$ 24,979	\$ 266,279	\$ 387,289	\$ 8,234
	Unit Cost Multiplier							0.25288815						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 168,506	\$ 29,402	\$ 54,078	\$ 251,985							
	TOTAL FACILITY COSTS							\$ 9,531,387						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
PARK CENTRAL CARE AND REHABILITATION CETNER

Provider NPI:
1831183649

OSHPD Facility Number:
206010912

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 Svcs (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	541									
010	Housekeeping	224	224								
060	Laundry and Linen	634	634	634							
065	Dietary	1,899	1,899	1,899							
155	Social Services	661	661	661							
160	Activities										
165	Administration	1,437	1,437	1,437							
166	Medical Records	116	116	116							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	255	255	255						39,947	39,947
077	Specialized Support Surfaces									0	0
080	Physical Therapy	824	824	824						602,504	602,504
081	Respiratory Therapy									0	0
082	Occupational Therapy	322	322	322						450,880	450,880
083	Speech Pathology	389	389	389						118,111	118,111
085	Pharmacy	168	168	168						358,585	358,585
090	Laboratory									47,260	47,260
095	Home Health Services									0	0
100	Other Ancillary Services									49,736	49,736
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,333	11,333	11,333	165,558	100,950	3,612,228	3,612,228	3,612,228	5,733,555	5,733,555
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	58	58	58						5,831	5,831
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	18,861	18,320	18,096	165,558	100,950	3,612,228	3,612,228	3,612,228	7,406,409	7,406,409
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 67,527 0.018694003	\$ 121,926 0.033753683			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 90,824 4.95764192	\$ 240,067 13.26627497	\$ 137,829 0.83251165	\$ 408,334 4.04491549	\$ 12,046 0.00333479	\$ - 0.00000000	\$ 77,548 0.02146819	\$ 26,188 0.00353583	\$ 142,318 0.01921552
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 297,669 16.24830786	\$ 48,571 2.68405288	\$ 38,913 0.23504220	\$ 310,630 3.07706343	\$ 12,514 0.00346442	\$ 7,118 0.00197053	\$ - 0.00000000	\$ 27,206 0.00367328	\$ 2,196 0.00029652
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 630,127 33.40899210	\$ 18,074 0.98658650	\$ 7,705 0.42576313	\$ 22,077 0.13334741	\$ 66,126 0.65503445	\$ 23,017 0.00637194	\$ - 0.00000000	\$ - 0.00000000	\$ 50,038 0.00675608	\$ 4,039 0.00054538

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARK CENTRAL CARE AND REHABILITATION CETNER

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

Provider NPI:
1831183649

OSHPD Facility Number:
206010912

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	\$ 61,265	\$ 0	\$ 61,265	(Sch 3)
005	.20-.39	Fringe Benefits	6200	29,559	0	29,559	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	297,669	0	297,669	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 388,493	\$ 0	\$ 388,493	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 159,566	\$ 0	\$ 159,566	(Sch 3)
010	.20-.39	Fringe Benefits	6300	79,390	0	79,390	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	44,931	0	44,931	(Sch 4)
010		Housekeeping - Total	6300	\$ 283,887	\$ 0	\$ 283,887	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	20,503	0	20,503	(Sch 5)
025		Depreciation: Equipment	7140	26,394	0	26,394	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	540,989	0	540,989	(Sch 5)
040		Property Taxes	7300	42,241	0	42,241	(Sch 5)
045		Property Insurance	7400	7,495	0	7,495	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	2,223	0	2,223	(Sch 6)
057		Subtotal 005 - 055		\$ 1,312,225	\$ 0	\$ 1,312,225	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 82,336	\$ 0	\$ 82,336	(Sch 3)
060	.20-.39	Fringe Benefits	6400	43,939	0	43,939	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	26,910	0	26,910	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 153,185	\$ 0	\$ 153,185	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 241,137	\$ 0	\$ 241,137	(Sch 3)
065	.20-.39	Fringe Benefits	6500	132,590	0	132,590	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	274,677	0	274,677	(Sch 4)
065		Dietary - Total	6500	\$ 648,404	\$ 0	\$ 648,404	
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	21,593	0	21,593	(Sch 4)
075		Patient Supplies - Total	8100	\$ 21,593	\$ 0	\$ 21,593	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARK CENTRAL CARE AND REHABILITATION CETNER

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

Provider NPI:
1831183649

OSHPD Facility Number:
206010912

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	543,194	0	543,194	(Sch 4)
080		Physical Therapy - Total	8200	\$ 543,194	\$ 0	\$ 543,194	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	427,703	0	427,703	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 427,703	\$ 0	\$ 427,703	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	90,112	0	90,112	(Sch 4)
083		Speech Pathology - Total	8280	\$ 90,112	\$ 0	\$ 90,112	
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	346,493	0	346,493	(Sch 4)
085		Pharmacy - Total	8300	\$ 346,493	\$ 0	\$ 346,493	
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	47,260	0	47,260	(Sch 4)
090		Laboratory - Total	8400	\$ 47,260	\$ 0	\$ 47,260	
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	49,736	0	49,736	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 49,736	\$ 0	\$ 49,736	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

PARK CENTRAL CARE AND REHABILITATION CETNER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1831183649

OSHPD Facility Number:

206010912

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		\$ 1,526,091	\$ 0	\$ 1,526,091	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,400,441	\$ 0	\$ 2,400,441	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,006,695	0	1,006,695	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	205,092	0	205,092	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,612,228	\$ 0	\$ 3,612,228	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARK CENTRAL CARE AND REHABILITATION CETNER

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

Provider NPI:
1831183649

OSHPD Facility Number:
206010912

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	1,656	0	1,656 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,656	\$ 0	\$ 1,656
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		\$ 3,613,884	\$ 0	\$ 3,613,884
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 48,002	\$ 0	\$ 48,002 (Sch 2)
155	.20-.39	Fringe Benefits	6600	19,525	0	19,525 (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	\$ 67,527	\$ 0	\$ 67,527

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARK CENTRAL CARE AND REHABILITATION CETNER

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

Provider NPI:
1831183649

OSHPD Facility Number:
206010912

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	\$ 83,689	\$ 0	\$ 83,689	(Sch 2)
160	.20-.39	Fringe Benefits	6700	38,237	0	38,237	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,118	0	7,118	(Sch 4)
160		Activities - Total	6700	\$ 129,044	\$ 0	\$ 129,044	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 320,054	\$ 0	\$ 320,054	(Sch 6)
165	.20-.39	Fringe Benefits	6900	85,229	0	85,229	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	771,211	0	771,211	(Sch 6)
165		Administration - Total	6900	\$ 1,176,494	\$ 0	\$ 1,176,494	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 100,939	\$ 0	\$ 100,939	(Sch 3)
166	.20-.39	Fringe Benefits	6900	39,265	0	39,265	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 140,204	\$ 0	\$ 140,204	
167		CDPH Licensing Fees	6900	\$ 24,979	\$ 0	\$ 24,979	(Sch 6)
168		Professional Liability Insurance	6900	\$ 266,279	\$ 0	\$ 266,279	(Sch 6)
169		Quality Assurance Fees	6900	\$ 387,289	\$ 0	\$ 387,289	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 61,352	\$ 0	\$ 61,352	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,196	0	16,196	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 77,548	\$ 0	\$ 77,548	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 6,695	\$ 0	\$ 6,695	(Sch 6)
174	.20-.39	Fringe Benefits	6900	1,539	0	1,539	(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	\$ 8,234	\$ 0	\$ 8,234	
		Subtotal 155 - 174		\$ 2,277,598	\$ 0	\$ 2,277,598	
200		Total		\$ 9,531,387	\$ 0	\$ 9,531,387	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 366,431	
-----	------	---	------	--	--	------------	--

* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
PARK CENTRAL CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1831183649		3
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. CMS Pub. 15-1, Sections 2300 and 2304 42 CFR 413.20 and 413.24			\$0	\$366,431	\$366,431

Provider Name							Fiscal Period	Provider NPI		Adjustments
PARK CENTRAL CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1831183649		3
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
2	4.1	5	2	1	15	N/A	Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through December 3, 2012 Report Date: December 6, 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	21,113	(510)	20,603

Provider Name							Fiscal Period			Provider NPI		Adjustments
PARK CENTRAL CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1831183649		3
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>												
3	Not Reported			1	14	N/A	Medi-Cal Overpayment 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	\$4,548	\$4,548