

**REPORT
ON THE
RATE SETTING AUDIT
REGENCY OAKS CARE CENTER
LONG BEACH, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1508862798
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: Celia Aviña
Auditor: Tatevik Parsamyan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 25, 2013

Hermann Muennichow, CPA
Muennichow & Associates, LLP
12814 Riverside Drive
North Hollywood, California 91607

REGENCY OAKS CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1508862798
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 Schedule

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

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

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:
REGENCY OAKS CARE CENTER

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

Provider NPI:
1508862798

OSHPD Facility No.:
206190282

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	\$ 2,535,409	\$ 84.39
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 604,448	\$ 20.12
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 808,091	\$ 26.90
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 695	\$ 0.02
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 54,130	\$ 1.80
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 20,984	\$ 0.70
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 191,679	\$ 6.38
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 342,156	\$ 11.39
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,024,334	\$ 34.10
11	Cost of Routine Service/Audited Total Costs	\$ 5,578,890	\$ 5,581,925	\$ 185.80
12	Total Patient Days (Adj)	30,043	30,043	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 185.70	\$ 185.80	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 8)	21,974	21,101	
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:
REGENCY OAKS CARE CENTER

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

Provider NPI:
1508862798

OSHPD Facility No.:
206190282

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:
REGENCY OAKS CARE CENTER

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

Provider NPI:
1508862798

OSHPD Facility No.:
206190282

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	\$ 76,997	\$ 76,997		
160	Activities	75,460		\$ 75,460	
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	2,382,952	76,997	75,460	2,535,409 *
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		\$ 2,535,409	\$ 76,997	\$ 75,460	\$ 2,535,409

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
REGENCY OAKS CARE CENTER

Provider NPI:
1508862798

OSHPD Facility Number:
206190282

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	\$ 45,995	\$ 45,995										
010	Housekeeping	145,828	2,142	\$ 147,970									
060	Laundry and Linen	65,515	394	1,331	\$ 67,241								
065	Dietary	261,064	2,925	9,870	0	\$ 273,859							
155	Social Services	N/A	310	1,045	0	0	\$ 1,355						
160	Activities	N/A	3,156	10,649	0	0	0	\$ 13,805					
165	Administration	N/A	2,309	7,789	0	0	0	0		\$ 10,098	\$ 10,098		
166	Medical Records	84,324	0	0	0	0	0	0		84,324		\$ 84,324	
170	Inservice Education - Nursing	29,564	2,367	7,987	0	0	0	0	\$ 39,918				
ANCILLARY SERVICES													
075	Patient Supplies		1,350	4,555	0	0	0	0	0	5,905	89	747	\$ 6,742
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	29	240	269
080	Physical Therapy		438	1,479	0	0	0	0	0	1,917	590	4,924	7,431
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		438	1,479	0	0	0	0	0	1,917	396	3,308	5,621
083	Speech Pathology		438	1,479	0	0	0	0	0	1,917	78	648	2,643
085	Pharmacy		0	0	0	0	0	0	0	0	386	3,222	3,608
090	Laboratory		0	0	0	0	0	0	0	0	36	304	340
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	24	202	227
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		29,523	99,616	67,241	273,859	1,355	13,805	39,918	525,316	8,463	70,669	604,448 *
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		205	690	0	0	0	0	0	895	7	60	962
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 632,290	\$ 45,995	\$ 147,970	\$ 67,241	\$ 273,859	\$ 1,355	\$ 13,805	\$ 39,918	\$ 537,868	\$ 10,098	\$ 84,324	\$ 632,290

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
REGENCY OAKS CARE CENTER

Provider NPI:
1508862798

OSHPD Facility Number:
206190282

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	\$ 434,910	\$ 434,910										
010	Housekeeping	18,639	20,253	\$ 38,892									
060	Laundry and Linen	21,004	3,730	350	\$ 25,084								
065	Dietary	173,081	27,659	2,594	0	\$ 203,334							
155	Social Services	2,922	2,929	275	0	0	\$ 6,126						
160	Activities	10,869	29,841	2,799	0	0	0	\$ 43,509					
165	Administration	N/A	21,828	2,047	0	0	0	0		\$ 23,876	\$ 23,876		
166	Medical Records	8,598	0	0	0	0	0	0		8,598		\$ 8,598	
170	Inservice Education - Nursing	6,617	22,381	2,099	0	0	0	0	\$ 31,097				
ANCILLARY SERVICES													
075	Patient Supplies	19,471	12,765	1,197	0	0	0	0	0	33,434	212	76	\$ 33,721
077	Specialized Support Surfaces	13,237	0	0	0	0	0	0	0	13,237	68	24	13,330
080	Physical Therapy	264,245	4,145	389	0	0	0	0	0	268,778	1,394	502	270,675
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	175,223	4,145	389	0	0	0	0	0	179,756	937	337	181,030
083	Speech Pathology	28,668	4,145	389	0	0	0	0	0	33,201	184	66	33,451
085	Pharmacy	177,536	0	0	0	0	0	0	0	177,536	912	329	178,777
090	Laboratory	16,726	0	0	0	0	0	0	0	16,726	86	31	16,843
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	11,147	0	0	0	0	0	0	0	11,147	57	21	11,225
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	166,388	279,155	26,183	25,084	203,334	6,126	43,509	31,097	780,876	20,010	7,206	808,091
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	0	1,934	181	0	0	0	0	0	2,116	17	6	2,139
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,549,281	\$ 434,910	\$ 38,892	\$ 25,084	\$ 203,334	\$ 6,126	\$ 43,509	\$ 31,097	\$ 1,516,807	\$ 23,876	\$ 8,598	\$ 1,549,281

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
REGENCY OAKS CARE CENTER

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

Provider NPI:
1508862798

OSHPD Facility Number:
206190282

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)	\$ 750	1%							
	Property Tax (line 40)	58,453	99%	\$ 59,203						
005	Plant Operations and Maintenance			459	\$ 459					
010	Housekeeping			2,736	21	\$ 2,757				
060	Laundry and Linen			504	4	25	\$ 533			
065	Dietary			3,736	29	184	0	\$ 3,949		
155	Social Services			396	3	19	0	0	\$ 418	
160	Activities			4,031	31	198	0	0	0	\$ 4,261
165	Administration			2,948	23	145	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			3,023	24	149	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,724	13	85	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			560	4	28	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			560	4	28	0	0	0	0
083	Speech Pathology			560	4	28	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			37,706	295	1,856	533	3,949	418	4,261
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			261	2	13	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 59,203	100%	\$ 59,203	\$ 459	\$ 2,757	\$ 533	\$ 3,949	\$ 418	\$ 4,261

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
REGENCY OAKS CARE CENTER

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

Provider NPI:
1508862798

OSHPD Facility Number:
206190282

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 1% Of Total	Property Tax 99% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 750	1%							
	Property Tax (line 40)	58,453	99%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 3,117	\$ 3,117				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 3,195						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,823	28	0	\$ 1,850	\$ 23	\$ 1,827
077	Specialized Support Surfaces			0	0	9	0	9	0	9
080	Physical Therapy			0	592	182	0	774	10	764
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	592	122	0	714	9	705
083	Speech Pathology			0	592	24	0	616	8	608
085	Pharmacy			0	0	119	0	119	2	118
090	Laboratory			0	0	11	0	11	0	11
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	7	0	7	0	7
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			3,195	52,212	2,612	0	54,824	695	54,130
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	276	2	0	278	4	275
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 59,203	100%	\$ 3,195	\$ 56,086	\$ 3,117	\$ -	\$ 59,203	\$ 750	\$ 58,453

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
REGENCY OAKS CARE CENTER

Provider NPI:
1508862798

OSHPD Facility Number:
206190282

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. 65% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 12% of Total	Quality Assur. Fees 22% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 17,738												
055	Interest - Other	2,129												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,202,387												
	Total Costs Allocable as Administration	1,222,254	65%											
167	CDPH Licensing Fees	25,038	1%											
168	Professional Liability Insurance	228,715	12%											
169	Quality Assurance Fees	408,267	22%											
174	Caregiver Training	0	0%											
	Total	1,884,274	100%						\$ 1,884,274					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 5,905	\$ 33,434	\$ 1,823	\$ 41,162	16,693	\$ 10,828	\$ 222	\$ 2,026	\$ 3,617	\$ -
077	Specialized Support Surfaces			0	0	13,237	0	13,237	5,368	3,482	71	652	1,163	0
080	Physical Therapy			0	1,917	268,778	592	271,287	110,022	71,367	1,462	13,355	23,838	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,917	179,756	592	182,265	73,919	47,948	982	8,972	16,016	0
083	Speech Pathology			0	1,917	33,201	592	35,710	14,483	9,394	192	1,758	3,138	0
085	Pharmacy			0	0	177,536	0	177,536	72,000	46,704	957	8,739	15,600	0
090	Laboratory			0	0	16,726	0	16,726	6,783	4,400	90	823	1,470	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	11,147	0	11,147	4,521	2,932	60	549	980	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			2,535,409	525,316	780,876	52,212	3,893,813	1,579,152	1,024,334	20,984	191,679	342,156	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	895	2,116	276	3,286	1,333	865	18	162	289	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,884,274		\$ 2,535,409	\$ 537,868	\$ 1,516,807	\$ 56,086	\$ 4,646,171	\$ 1,884,274					
	Total Administrative Costs							\$ 1,884,274		\$ 1,222,254	\$ 25,038	\$ 228,715	\$ 408,267	\$ -
	Unit Cost Multiplier							0.40555419						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 94,422	\$ 32,474	\$ 3,117	\$ 130,012							
	TOTAL FACILITY COSTS							\$ 6,660,457						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
REGENCY OAKS CARE CENTER

Provider NPI:
1508862798

OSHPD Facility Number:
206190282

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj 5)	Hskpng (SQ FT) 10 (Adj 5)	Laundry (LBS) 60 (Adj 6)	Dietary (MEALS) 65 (Adj 7)	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)
GENERAL SERVICES											
005	Plant Operations and Maintenance	123									
010	Housekeeping	733	733								
060	Laundry and Linen	135	135	135							
065	Dietary	1,001	1,001	1,001							
155	Social Services	106	106	106							
160	Activities	1,080	1,080	1,080							
165	Administration	790	790	790							
166	Medical Records	0	0	0							
170	Inservice Education - Nursing	810	810	810							
ANCILLARY SERVICES											
075	Patient Supplies	462	462	462						41,162	41,162
077	Specialized Support Surfaces	0	0	0						13,237	13,237
080	Physical Therapy	150	150	150						271,287	271,287
081	Respiratory Therapy	0	0	0						0	0
082	Occupational Therapy	150	150	150						182,265	182,265
083	Speech Pathology	150	150	150						35,710	35,710
085	Pharmacy	0	0	0						177,536	177,536
090	Laboratory	0	0	0						16,726	16,726
095	Home Health Services	0	0	0						0	0
100	Other Ancillary Services	0	0	0						11,147	11,147
101	Subacute Care Ancillary Services	0	0	0						0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0						0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	10,103	10,103	10,103	78,112	90,129	2,549,340	2,549,340	2,549,340	3,893,813	3,893,813
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE											
139	Residential Care	0	0	0	0	0				0	0
140	Beauty and Barber	70	70	70	0	0				3,286	3,286
145	Other Nonreimbursable	0	0	0	0	0				0	0
	TOTAL STATISTICS	15,863	15,740	15,007	78,112	90,129	2,549,340	2,549,340	2,549,340	4,646,171	4,646,171
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 76,997	\$ 75,460			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.030202719	0.029599818			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 45,995	\$ 147,970	\$ 67,241	\$ 273,859	\$ 1,355	\$ 13,805	\$ 39,918	\$ 10,098	\$ 84,324
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.92217281	9.86006215	0.86082294	3.03852275	0.00053148	0.00541505	0.01565802	0.00217340	0.01814914
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 434,910	\$ 38,892	\$ 25,084	\$ 203,334	\$ 6,126	\$ 43,509	\$ 31,097	\$ 23,876	\$ 8,598
	UNIT COST MULTIPLIER (INDIRECT OTHER)		27.63087675	2.59161942	0.32112911	2.25602990	0.00240281	0.01706689	0.01219815	0.00513881	0.00185056
	TOTAL CAPITAL COSTS - SCH. 5	\$ 59,203	\$ 459	\$ 2,757	\$ 533	\$ 3,949	\$ 418	\$ 4,261	\$ 3,195	\$ 3,117	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	3.73214398	0.02916479	0.18371689	0.00681814	0.04381465	0.00016403	0.00167127	0.00125345	0.00067078	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
REGENCY OAKS CARE CENTER

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

Provider NPI:
1508862798

OSHPD Facility Number:
206190282

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	\$ 35,969	\$ 0	\$ 35,969	(Sch 3)
005	.20-.39	Fringe Benefits	6200	10,026	0	10,026	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	434,910	0	434,910	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 480,905	\$ 0	\$ 480,905	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 108,357	\$ 0	\$ 108,357	(Sch 3)
010	.20-.39	Fringe Benefits	6300	37,471	0	37,471	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	18,639	0	18,639	(Sch 4)
010		Housekeeping - Total	6300	\$ 164,467	\$ 0	\$ 164,467	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	750	0	750	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	58,453	0	58,453	(Sch 5)
045		Property Insurance	7400	17,738	0	17,738	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 2,129	\$ 0	\$ 2,129	(Sch 6)
057		Subtotal 005 - 055		\$ 724,442	\$ 0	\$ 724,442	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 49,645	\$ 0	\$ 49,645	(Sch 3)
060	.20-.39	Fringe Benefits	6400	15,870	0	15,870	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	21,004	0	21,004	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 86,519	\$ 0	\$ 86,519	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 194,116	\$ 0	\$ 194,116	(Sch 3)
065	.20-.39	Fringe Benefits	6500	66,948	0	66,948	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	173,081	0	173,081	(Sch 4)
065		Dietary - Total	6500	\$ 434,145	\$ 0	\$ 434,145	
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	19,471	0	19,471	(Sch 4)
075		Patient Supplies - Total	8100	\$ 19,471	\$ 0	\$ 19,471	
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	13,237	0	13,237	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 13,237	\$ 0	\$ 13,237	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
REGENCY OAKS CARE CENTER

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

Provider NPI:
1508862798

OSHPD Facility Number:
206190282

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	264,245	0	264,245	(Sch 4)
080		Physical Therapy - Total	8200	\$ 264,245	\$ 0	\$ 264,245	
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	175,223	0	175,223	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 175,223	\$ 0	\$ 175,223	
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	28,668	0	28,668	(Sch 4)
083		Speech Pathology - Total	8280	\$ 28,668	\$ 0	\$ 28,668	
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	177,536	0	177,536	(Sch 4)
085		Pharmacy - Total	8300	\$ 177,536	\$ 0	\$ 177,536	
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	16,726	0	16,726	(Sch 4)
090		Laboratory - Total	8400	\$ 16,726	\$ 0	\$ 16,726	
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	11,147	0	11,147	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 11,147	\$ 0	\$ 11,147	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
REGENCY OAKS CARE CENTER

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

Provider NPI:
1508862798

OSHPD Facility Number:
206190282

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		\$ 706,253	\$ 0	\$ 706,253	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,808,100	\$ 0	\$ 1,808,100	(Sch 2)
105	.20-.39	Fringe Benefits	6110	574,852	0	574,852	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	196,453	(30,065)	166,388	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,579,405	\$ (30,065)	\$ 2,549,340	
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:
REGENCY OAKS CARE CENTER

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

Provider NPI:
1508862798

OSHPD Facility Number:
206190282

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	0	0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
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		\$ 2,579,405	\$ (30,065)	\$ 2,549,340
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 59,082	\$ 0	\$ 59,082 (Sch 2)
155	.20-.39	Fringe Benefits	6600	17,915	0	17,915 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,922	0	2,922 (Sch 4)
155		Social Services - Total	6600	\$ 79,919	\$ 0	\$ 79,919

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
REGENCY OAKS CARE CENTER

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

Provider NPI:
1508862798

OSHPD Facility Number:
206190282

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	\$ 55,665	\$ 0	\$ 55,665	(Sch 2)
160	.20-.39	Fringe Benefits	6700	19,795	0	19,795	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,869	0	10,869	(Sch 4)
160		Activities - Total	6700	\$ 86,329	\$ 0	\$ 86,329	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 286,465	\$ 0	\$ 286,465	(Sch 6)
165	.20-.39	Fringe Benefits	6900	102,562	0	102,562	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	786,360	27,000	813,360	(Sch 6)
165		Administration - Total	6900	\$ 1,175,387	\$ 27,000	\$ 1,202,387	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 64,405	\$ 0	\$ 64,405	(Sch 3)
166	.20-.39	Fringe Benefits	6900	19,919	0	19,919	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	8,598	0	8,598	(Sch 4)
166		Medical Records - Total	6900	\$ 92,922	\$ 0	\$ 92,922	
167		CDPH Licensing Fees	6900	\$ 25,038	\$ 0	\$ 25,038	(Sch 6)
168		Professional Liability Insurance	6900	\$ 228,715	\$ 0	\$ 228,715	(Sch 6)
169		Quality Assurance Fees	6900	\$ 408,267	\$ 0	\$ 408,267	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 19,354	\$ 0	\$ 19,354	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,210	0	10,210	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	6,617	0	6,617	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 36,181	\$ 0	\$ 36,181	
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		\$ 2,132,758	\$ 27,000	\$ 2,159,758	
200		Total		\$ 6,663,522	\$ (3,065)	\$ 6,660,457	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 183,130	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
REGENCY OAKS CARE CENTER

Provider NPI:
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OSHPD Facility Number:
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Fiscal Period:
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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:
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Provider NPI:
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Fiscal Period:
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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(30,065)	(26,800)		(3,265)				
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

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Provider NPI:
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Fiscal Period:
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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	27,000	26,800	200					
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name:
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Fiscal Period:
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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			<u>(\$3,065)</u>	<u>0</u>	<u>200</u>	<u>(3,265)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total			(To Sch 8)							

Provider Name							Fiscal Period			Provider NPI		Adjustments
REGENCY OAKS CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1508862798		8
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		Total Facility Group Health Insurance To include total group health insurance for informational purpose 42CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230.			\$0	\$183,130	\$183,130

Provider Name							Fiscal Period		Provider NPI		Adjustments
REGENCY OAKS CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1508862798		8
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>RECLASSIFICATION OF REPORTED COSTS</u>											
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$196,453	(\$26,800)	\$169,653 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	786,360	26,800	813,160 *	
							To reclassify medical director fees to Administration cost center. 42 CFR 483.75(i)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, 52000(b)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
REGENCY OAKS CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1508862798		8	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reverse the provider's adjustment of Utilization Review expense since the State of California is no longer performing its own Utilization Review. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$813,160	\$200	\$813,360
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To abate beauty and barber revenue against the related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613	*	\$169,653	(\$3,265)	\$166,388

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
REGENCY OAKS CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1508862798		8
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 STATISTICS</u>										
5	10.7	010	2	7	010		Housekeeping (Square Feet)	0	733	733
	10.7	060	2,3	7	060		Laundry and Linen	0	135	135
	10.7	065	2,3	7	065		Dietary	0	1,001	1,001
	10.7	075	2,3	7	075		Patient Supplies	0	462	462
	10.7	080	2,3	7	080		Physical Therapy	0	150	150
	10.7	082	2,3	7	082		Occupational Therapy	0	150	150
	10.7	083	2,3	7	083		Speech Pathology	0	150	150
	10.7	105	2,3	7	105		Skilled Nursing Care	0	10,103	10,103
	10.7	140	2,3	7	140		Beauty and Barber	0	70	70
	10.7	155	2,3	7	155		Social Services	0	106	106
	10.7	160	2,3	7	160		Activities	0	1,080	1,080
	10.7	165	2,3	7	165		Administration	0	790	790
	10.7	170	2,3	7	170		Inservice Education - Nursing	0	810	810
	10.7	175	2	7	N/A		Total Statistics - Square Feet	0	15,740	15,740
	10.7	175	3	7	N/A		Total Statistics - Square Feet	0	15,007	15,007
							To adjust square footage statistics to agree with the prior year audited statistics. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306			
6	10.7	105	4	7	105		Skilled Nursing Care (Pounds of Laundry)	0	78,112	78,112
	10.7	175	4	7	N/A		Total Statistics - Pounds of Laundry	0	78,112	78,112
							To adjust laundry pounds statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306			
7	10.7	105	5	7	105		Skilled Nursing Care (Number of Meals)	0	90,129	90,129
	10.7	175	5	7	N/A		Total Statistics - Number of Meals	0	90,129	90,129
							To adjust dietary meals statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period	Provider NPI		Adjustments
REGENCY OAKS CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1508862798		8
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>										
8	4.1	5	2	1	15	Skilled Nursing Care - 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 November 13, 2012 Report Date: November 14, 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	21,974	(873)	21,101	