

**REPORT  
ON THE  
RATE SETTING AUDIT**

**REGENTS POINT - WINDCREST  
IRVINE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1568437325**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli  
Audit Supervisor: Henry Kwan  
Auditor: Tricia Sugioka**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

July 12, 2013

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

REGENTS POINT - WINDCREST  
NATIONAL PROVIDER IDENTIFIER (NPI) 1568437325  
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.

Beth Burke  
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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:  
REGENTS POINT - WINDCREST

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

Provider NPI:  
1568437325

OSHPD Facility No.:  
206300210

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,406,030	\$ 134.72
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 652,245	\$ 36.52
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 745,646	\$ 41.75
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 223,676	\$ 12.52
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 560	\$ 0.03
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 8,020	\$ 0.45
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 18,511	\$ 1.04
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 575,697	\$ 32.24
11	Cost of Routine Service/Audited Total Costs	\$ 4,699,795	\$ 4,630,385	\$ 259.27
12	Total Patient Days (Adj )	17,859	17,859	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 263.16	\$ 259.27	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 11)	5,805	365	
16	Medi-Cal Managed Care Days (Adj 12)		5,440	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj )	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj )	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$ 0	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
REGENTS POINT - WINDCREST

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

**Provider NPI:**  
1568437325

**OSHPD Facility No.:**  
206300210

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

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
REGENTS POINT - WINDCREST

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

Provider NPI:  
1568437325

OSHPD Facility No.:  
206300210

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 127,659	\$ 127,659		
160	Activities	91,880		\$ 91,880	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	2,186,491	127,659	91,880	2,406,030
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
<b>NONREIMBURSABLE</b>					
139	Residential Care	1,989,248	0	0	1,989,248
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 4,395,278</b>	<b>\$ 127,659</b>	<b>\$ 91,880</b>	<b>\$ 4,395,278</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
REGENTS POINT - WINDCREST

Provider NPI:  
1568437325

OSHPD Facility Number:  
206300210

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 36,308	\$ 36,308										
010	Housekeeping	266,578	1,304	\$ 267,882									
060	Laundry and Linen	46,486	1,037	7,938	\$ 55,462								
065	Dietary	292,418	4,168	31,899	0	\$ 328,486							
155	Social Services	N/A	297	2,272	0	0	\$ 2,569						
160	Activities	N/A	2,849	21,805	0	0	0	\$ 24,654					
165	Administration	N/A	1,028	7,866	0	0	0	0		\$ 8,893	\$ 8,893		
166	Medical Records	63,190	341	2,607	0	0	0	0		66,138		\$ 66,138	
170	Inservice Education - Nursing	0	1,190	9,104	0	0	0	0	\$ 10,293				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		548	4,195	0	0	0	0	0	4,743	201	1,495	\$ 6,440
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,467	11,230	0	0	0	0	0	12,698	157	1,170	14,025
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	82	608	689
083	Speech Pathology		0	0	0	0	0	0	0	0	28	211	240
085	Pharmacy		0	0	0	0	0	0	0	0	104	772	875
090	Laboratory		0	0	0	0	0	0	0	0	14	103	117
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	27	202	229
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		21,413	163,867	55,462	328,486	2,569	24,654	10,293	606,743	5,393	40,109	652,245 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	2,707	20,132	22,839
140	Beauty and Barber		666	5,098	0	0	0	0	0	5,764	180	1,336	7,280
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 704,980</b>	<b>\$ 36,308</b>	<b>\$ 267,882</b>	<b>\$ 55,462</b>	<b>\$ 328,486</b>	<b>\$ 2,569</b>	<b>\$ 24,654</b>	<b>\$ 10,293</b>	<b>\$ 629,949</b>	<b>\$ 8,893</b>	<b>\$ 66,138</b>	<b>\$ 704,980</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
REGENTS POINT - WINDCREST

Provider NPI:  
1568437325

OSHPD Facility Number:  
206300210

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 108,865	\$ 108,865										
010	Housekeeping	6,800	3,909	\$ 10,709									
060	Laundry and Linen	70,088	3,110	317	\$ 73,516								
065	Dietary	386,925	12,498	1,275	0	\$ 400,698							
155	Social Services	9,901	890	91	0	0	\$ 10,882						
160	Activities	24,193	8,543	872	0	0	0	\$ 33,608					
165	Administration	N/A	3,082	314	0	0	0	0		\$ 3,396	\$ 3,396		
166	Medical Records	4,673	1,022	104	0	0	0	0		5,799		\$ 5,799	
170	Inservice Education - Nursing	0	3,567	364	0	0	0	0	\$ 3,931				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	137,645	1,644	168	0	0	0	0	0	139,456	77	131	\$ 139,664
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	87,960	4,400	449	0	0	0	0	0	92,809	60	103	92,972
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	60,156	0	0	0	0	0	0	0	60,156	31	53	60,240
083	Speech Pathology	20,932	0	0	0	0	0	0	0	20,932	11	19	20,961
085	Pharmacy	76,398	0	0	0	0	0	0	0	76,398	40	68	76,505
090	Laboratory	10,222	0	0	0	0	0	0	0	10,222	5	9	10,236
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	19,981	0	0	0	0	0	0	0	19,981	10	18	20,009
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	146,681	64,203	6,551	73,516	400,698	10,882	33,608	3,931	740,070	2,060	3,517	745,646 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	4,068	0	0	0	0	0	0	0	4,068	1,034	1,765	6,867
140	Beauty and Barber	119,634	1,997	204	0	0	0	0	0	121,835	69	117	122,021
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,295,122</b>	<b>\$ 108,865</b>	<b>\$ 10,709</b>	<b>\$ 73,516</b>	<b>\$ 400,698</b>	<b>\$ 10,882</b>	<b>\$ 33,608</b>	<b>\$ 3,931</b>	<b>\$ 1,285,927</b>	<b>\$ 3,396</b>	<b>\$ 5,799</b>	<b>\$ 1,295,122</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
REGENTS POINT - WINDCREST

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

Provider NPI:  
1568437325

OSHPD Facility Number:  
206300210

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 246,339	100%							
	Property Tax (line 40)	617	0%	\$ 246,956						
005	Plant Operations and Maintenance			8,016	\$ 8,016					
010	Housekeeping			8,580	288	\$ 8,868				
060	Laundry and Linen			6,826	229	263	\$ 7,318			
065	Dietary			27,431	920	1,056	0	\$ 29,408		
155	Social Services			1,954	66	75	0	0	\$ 2,095	
160	Activities			18,751	629	722	0	0	0	\$ 20,102
165	Administration			6,764	227	260	0	0	0	0
166	Medical Records			2,242	75	86	0	0	0	0
170	Inservice Education - Nursing			7,829	263	301	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			3,607	121	139	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			9,657	324	372	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			140,914	4,728	5,425	7,318	29,408	2,095	20,102
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			4,384	147	169	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 246,956</b>	<b>100%</b>	<b>\$ 246,956</b>	<b>\$ 8,016</b>	<b>\$ 8,868</b>	<b>\$ 7,318</b>	<b>\$ 29,408</b>	<b>\$ 2,095</b>	<b>\$ 20,102</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
REGENTS POINT - WINDCREST

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

Provider NPI:  
1568437325

OSHPD Facility Number:  
206300210

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 100% Of Total	Property Tax 0% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 246,339	100%							
	Property Tax (line 40)	617	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 7,251	\$ 7,251				
166	Medical Records				2,404		\$ 2,404			
170	Inservice Education - Nursing			\$ 8,393						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	3,867	164	54	\$ 4,086	\$ 4,075	\$ 10
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	10,353	128	43	10,524	10,498	26
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	67	22	89	88	0
083	Speech Pathology			0	0	23	8	31	31	0
085	Pharmacy			0	0	85	28	113	112	0
090	Laboratory			0	0	11	4	15	15	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	22	7	29	29	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			8,393	218,381	4,397	1,458	224,236	223,676	560*
110	Intermediate Care			0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0*
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	2,207	732	2,939	2,932	7
140	Beauty and Barber			0	4,700	146	49	4,895	4,883	12
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 246,956	100%	\$ 8,393	\$ 237,301	\$ 7,251	\$ 2,404	\$ 246,956	\$ 246,339	\$ 617

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
REGENTS POINT - WINDCREST

Provider NPI:  
1568437325

OSHPD Facility Number:  
206300210

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 96% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 8,819												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	940,491												
	Total Costs Allocable as Administration	949,310	96%											
167	CDPH Licensing Fees	13,224	1%											
168	Professional Liability Insurance	30,525	3%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	993,059	100%						\$ 993,059					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 4,743	\$ 139,456	\$ 3,867	\$ 148,067	22,454	\$ 21,465	\$ 299	\$ 690	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	12,698	92,809	10,353	115,860	17,570	16,796	234	540	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	60,156	0	60,156	9,123	8,721	121	280	0	0
083	Speech Pathology			0	0	20,932	0	20,932	3,174	3,034	42	98	0	0
085	Pharmacy			0	0	76,398	0	76,398	11,586	11,075	154	356	0	0
090	Laboratory			0	0	10,222	0	10,222	1,550	1,482	21	48	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	19,981	0	19,981	3,030	2,897	40	93	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			2,406,030	606,743	740,070	218,381	3,971,224	602,228	575,697	8,020	18,511	0	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>													
139	Residential Care			1,989,248	0	4,068	0	1,993,316	302,282	288,965	4,025	9,292	0	0
140	Beauty and Barber			0	5,764	121,835	4,700	132,299	20,063	19,179	267	617	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 993,059		\$ 4,395,278	\$ 629,949	\$ 1,285,927	\$ 237,301	\$ 6,548,455	\$ 993,059					
	Total Administrative Costs							\$ 993,059		\$ 949,310	\$ 13,224	\$ 30,525	\$ -	\$ -
	Unit Cost Multiplier							0.15164784						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 75,031	\$ 9,195	\$ 9,655	\$ 93,881							
	<b>TOTAL FACILITY COSTS</b>							\$ 7,635,395						

\*(To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
REGENTS POINT - WINDCREST

Provider NPI:  
1568437325

OSHPD Facility Number:  
206300210

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 8)	Plant Ops (SQ FT) 5 (Adj 8)	Hskpng (SQ FT) 10 (Adj 8)	Laundry (LBS) 60 (Adj 9)	Dietary (MEALS) 65 (Adj 10)	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	640									
010	Housekeeping	685	685								
060	Laundry and Linen	545	545	545							
065	Dietary	2,190	2,190	2,190							
155	Social Services	156	156	156							
160	Activities	1,497	1,497	1,497							
165	Administration	540	540	540							
166	Medical Records	179	179	179							
170	Inservice Education - Nursing	625	625	625							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	288	288	288						148,067	148,067
077	Specialized Support Surfaces									0	0
080	Physical Therapy	771	771	771						115,860	115,860
081	Respiratory Therapy									0	0
082	Occupational Therapy									60,156	60,156
083	Speech Pathology									20,932	20,932
085	Pharmacy									76,398	76,398
090	Laboratory									10,222	10,222
095	Home Health Services									0	0
100	Other Ancillary Services									19,981	19,981
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	11,250	11,250	11,250	316,763	43,770	2,333,172	2,333,172	2,333,172	3,971,224	3,971,224
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									1,993,316	1,993,316
140	Beauty and Barber	350	350	350						132,299	132,299
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	19,716	19,076	18,391	316,763	43,770	2,333,172	2,333,172	2,333,172	6,548,455	6,548,455
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 127,659 0.054714783	\$ 91,880 0.039379866			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 36,308 1.90333403	\$ 267,882 14.56591723	\$ 55,462 0.17508908	\$ 328,486 7.50481289	\$ 2,569 0.00110116	\$ 24,654 0.01056693	\$ 10,293 0.00441171	\$ 8,893 0.00135809	\$ 66,138 0.01009979
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 108,865 5.70690921	\$ 10,709 0.58230835	\$ 73,516 0.23208400	\$ 400,698 9.15463529	\$ 10,882 0.00466409	\$ 33,608 0.01440441	\$ 3,931 0.00168473	\$ 3,396 0.00051862	\$ 5,799 0.00088552
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 246,956 12.52566444	\$ 8,016 0.42023617	\$ 8,868 0.48218922	\$ 7,318 0.02310342	\$ 29,408 0.67186467	\$ 2,095 0.00089783	\$ 20,102 0.00861567	\$ 8,393 0.00359706	\$ 7,251 0.00110731	\$ 2,404 0.00036705

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
REGENTS POINT - WINDCREST

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

Provider NPI:  
1568437325

OSHPD Facility Number:  
206300210

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	\$ 25,009	\$ 0	\$ 25,009	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,299	0	11,299	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	108,865	0	108,865	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 145,173	\$ 0	\$ 145,173	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 167,431	\$ 0	\$ 167,431	(Sch 3)
010	.20-.39	Fringe Benefits	6300	99,147	0	99,147	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	6,800	0	6,800	(Sch 4)
010		Housekeeping - Total	6300	\$ 273,378	\$ 0	\$ 273,378	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 142,841	\$ 0	\$ 142,841	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	15,333	0	15,333	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	1,974	0	1,974	(Sch 5)
035		Leases and Rentals	7200	2,447	0	2,447	(Sch 5)
040		Property Taxes	7300	617	0	617	(Sch 5)
045		Property Insurance	7400	8,819	0	8,819	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	83,744	0	83,744	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 674,326	\$ 0	\$ 674,326	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 20,381	\$ 0	\$ 20,381	(Sch 3)
060	.20-.39	Fringe Benefits	6400	6,004	0	6,004	(Sch 3)
060	.79	Agency Staff	6400	0	20,101	20,101	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	89,928	(19,840)	70,088	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 116,313	\$ 261	\$ 116,574	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 200,461	\$ 0	\$ 200,461	(Sch 3)
065	.20-.39	Fringe Benefits	6500	91,957	0	91,957	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	386,925	0	386,925	(Sch 4)
065		Dietary - Total	6500	\$ 679,343	\$ 0	\$ 679,343	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	137,645	0	137,645	(Sch 4)
075		Patient Supplies - Total	8100	\$ 137,645	\$ 0	\$ 137,645	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
REGENTS POINT - WINDCREST

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

Provider NPI:  
1568437325

OSHPD Facility Number:  
206300210

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	87,960	0	87,960	(Sch 4)
080		Physical Therapy - Total	8200	\$ 87,960	\$ 0	\$ 87,960	
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	60,156	0	60,156	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 60,156	\$ 0	\$ 60,156	
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	20,932	0	20,932	(Sch 4)
083		Speech Pathology - Total	8280	\$ 20,932	\$ 0	\$ 20,932	
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	76,398	0	76,398	(Sch 4)
085		Pharmacy - Total	8300	\$ 76,398	\$ 0	\$ 76,398	
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	10,222	0	10,222	(Sch 4)
090		Laboratory - Total	8400	\$ 10,222	\$ 0	\$ 10,222	
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	19,981	0	19,981	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 19,981	\$ 0	\$ 19,981	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
REGENTS POINT - WINDCREST

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

Provider NPI:  
1568437325

OSHPD Facility Number:  
206300210

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		\$ 413,294	\$ 0	\$ 413,294	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,479,521	\$ 0	\$ 1,479,521	(Sch 2)
105	.20-.39	Fringe Benefits	6110	597,147	0	597,147	(Sch 2)
105	.49	Agency Staff	6110	109,823	0	109,823	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	160,101	(13,420)	146,681	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,346,592	\$ (13,420)	\$ 2,333,172	
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:  
REGENTS POINT - WINDCREST

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

Provider NPI:  
1568437325

OSHPD Facility Number:  
206300210

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		<b>Other Nonreimbursable</b>					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 1,427,555	\$ 1,427,555	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	561,693	561,693	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	4,068	4,068	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 1,993,316	\$ 1,993,316	
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	119,634	0	119,634	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 119,634	\$ 0	\$ 119,634	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$ 1,427,555	\$ (1,427,555)	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	561,693	(561,693)	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	4,068	(4,068)	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 1,993,316	\$ (1,993,316)	\$ 0	
146		<b>Subtotal 105 - 145</b>		\$ 4,459,542	\$ (13,420)	\$ 4,446,122	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 90,518	\$ (2,569)	\$ 87,949	(Sch 2)
155	.20-.39	Fringe Benefits	6600	40,916	(1,206)	39,710	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	10,469	(568)	9,901	(Sch 4)
155		Social Services - Total	6600	\$ 141,903	\$ (4,343)	\$ 137,560	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
REGENTS POINT - WINDCREST

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

Provider NPI:  
1568437325

OSHPD Facility Number:  
206300210

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	\$ 69,265	\$ 0	\$ 69,265	(Sch 2)
160	.20-.39	Fringe Benefits	6700	22,615	0	22,615	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	72,314	(48,121)	24,193	(Sch 4)
160		Activities - Total	6700	\$ 164,194	\$ (48,121)	\$ 116,073	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 220,238	\$ (11,956)	\$ 208,282	(Sch 6)
165	.20-.39	Fringe Benefits	6900	93,306	(5,065)	88,241	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	611,637	32,331	643,968	(Sch 6)
165		Administration - Total	6900	\$ 925,181	\$ 15,310	\$ 940,491	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 45,012	\$ 0	\$ 45,012	(Sch 3)
166	.20-.39	Fringe Benefits	6900	18,178	0	18,178	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,673	0	4,673	(Sch 4)
166		Medical Records - Total	6900	\$ 67,863	\$ 0	\$ 67,863	
167		CDPH Licensing Fees	6900	\$ 13,224	\$ 0	\$ 13,224	(Sch 6)
168		Professional Liability Insurance	6900	\$ 65,048	\$ (34,523)	\$ 30,525	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 0	\$ 0	\$ 0	(Sch 3)
170	.20-.39	Fringe Benefits	6800	0	0	0	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 0	\$ 0	\$ 0	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,377,413	\$ (71,677)	\$ 1,305,736	
200		<b>Total</b>		\$ 7,720,231	\$ (84,836)	\$ 7,635,395	

210	0.24	Total Facility Group Health Insurance * (Adj. 1)	6900			\$ 323,432	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			Provider NPI		Adjustments
REGENTS POINT - WINDCREST							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1568437325		12
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 group health insurance expense for informational purpose 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$323,432	\$323,432

Provider Name							Fiscal Period	Provider NPI		Adjustments
REGENTS POINT - WINDCREST							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1568437325		12
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$160,101	(\$13,420)	\$146,681
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	611,637	13,420	625,057 *
							To reclassify medical director fees to the 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)			
3	10.5	145	1	8A-1	145	1	Other Nonreimbursable - Salaries and Wages	\$1,427,555	(\$1,427,555)	\$0
	10.5	145	2	8A-1	145	2	Other Nonreimbursable - Fringe Benefits	561,693	(561,693)	0
	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other - Nonlabor	4,068	(4,068)	0
	10.5	139	1	8A-1	139	1	Residential Care - Salaries and Wages	0	1,427,555	1,427,555
	10.5	139	2	8A-1	139	2	Residential Care - Fringe Benefits	0	561,693	561,693
	10.5	139	4	8A-1	139	4	Residential Care - Other - Nonlabor	0	4,068	4,068
							To reclassify home care expenses to the appropriate cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
REGENTS POINT - WINDCREST							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1568437325		12	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
4	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages	\$90,518	(\$2,569)	\$87,949	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	40,916	(1,206)	39,710	
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	10,469	(568)	9,901	
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	72,314	(2,797)	69,517 *	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	220,238	(11,956)	208,282	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	93,306	(5,065)	88,241	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 625,057	(6,083)	618,974 *	
							To adjust various expenses to reflect the audited accumulated cost apportionment factor. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$618,974	\$24,994	\$643,968	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	65,048	(34,523)	30,525	
							To adjust insurance expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
6	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	* \$69,517	(\$45,324)	\$24,193	
							To eliminate travel costs not related to patient care. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2102 and 2102.3				
7	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	\$0	\$20,101	\$20,101	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	89,928	(19,840)	70,088	
							To adjust laundry and linen expense to agree with the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period	Provider NPI		Adjustments
REGENTS POINT - WINDCREST							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1568437325		12
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>										
8	10.7	005	1	7	005	Plant Operations and Maintenance (Square Feet)	0	640	640	
	10.7	010	1,2	7	010	Housekeeping	0	685	685	
	10.7	060	1,2,3	7	060	Laundry and Linen	0	545	545	
	10.7	065	1,2,3	7	065	Dietary	0	2,190	2,190	
	10.7	075	1,2,3	7	075	Patient Supplies	0	288	288	
	10.7	080	1,2,3	7	080	Physical Therapy	0	771	771	
	10.7	105	1,2,3	7	105	Skilled Nursing Care	0	11,250	11,250	
	10.7	140	1,2,3	7	140	Beauty and Barber	0	350	350	
	10.7	155	1,2,3	7	155	Social Services	0	156	156	
	10.7	160	1,2,3	7	160	Activities	0	1,497	1,497	
	10.7	165	1,2,3	7	165	Administration	0	540	540	
	10.7	166	1,2,3	7	166	Medical Records	0	179	179	
	10.7	170	1,2,3	7	170	Inservice Education - Nursing	0	625	625	
	10.7	175	1	7	n/a	Total - Square Feet	0	19,716	19,716	
	10.7	175	2	7	n/a	Total - Square Feet	0	19,076	19,076	
	10.7	175	3	7	n/a	Total - Square Feet	0	18,391	18,391	
To establish the correct square footage in order to properly allocate indirect costs. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300, 2304, and 2306										
9	10.7	105	4	7	105	Skilled Nursing Care (Clean, Dry Pounds)	0	316,763	316,763	
	10.7	175	4	7	n/a	Total - Clean, Dry Pounds	0	316,763	316,763	
To establish the correct laundry and linen statistic in order to properly allocate indirect costs. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300, 2304, and 2306										
10	10.7	105	5	7	105	Skilled Nursing Care (Meals Served)	0	43,770	43,770	
	10.7	175	5	7	n/a	Total - Meals Served	0	43,770	43,770	
To establish the correct dietary statistic in order to properly allocate indirect costs. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300, 2304, and 2306										

Provider Name							Fiscal Period	Provider NPI		Adjustments
REGENTS POINT - WINDCREST							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1568437325		12
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>										
11	4.1	5	2	1	15		Medi-Cal Days To adjust reported Medi-Cal nursing facility days based on the following fiscal intermediary payment data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through June 30, 2012 Report Date: August 1, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	5,805	(5,440)	365
12	Not Reported			1	16		Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	5,440	5,440