

**REPORT
ON THE
RATE SETTING AUDIT**

**PARK REGENCY CARE CENTER
LA HABRA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1184720005**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Felipe Avila
Auditor: Lang Doan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: May 14, 2013

William Presnell, CFO
Sun Mar Management Services
3050 Saturn Street, Suite 101
Brea, CA 92821

PARK REGENCY CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1184720005
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$13,100, which resulted from Medi-Cal overpayments

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

William Presnell
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Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rate 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—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PARK REGENCY CARE CENTER

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

Provider NPI:
1184720005

OSHPD Facility No.:
206304055

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	\$ 2,899,713	\$ 88.36
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 609,034	\$ 18.56
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,017,740	\$ 31.01
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 656,925	\$ 20.02
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 44,023	\$ 1.34
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 16,942	\$ 0.52
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 250,066	\$ 7.62
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 318,229	\$ 9.70
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 732,419	\$ 22.32
11	Cost of Routine Service/Audited Total Costs	\$ 7,089,277	\$ 6,545,089	\$ 199.45
12	Total Patient Days (Adj)	32,816	32,816	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 216.03	\$ 199.45	
14	Overpayments (Adjs 12,13)	\$ 0	\$ (13,100)	
15	Medi-Cal Days (Adj 10)	20,279	6,331	
16	Medi-Cal Managed Care Days (Adj 11)		13,948	
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:
PARK REGENCY CARE CENTER

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

Provider NPI:
1184720005

OSHPD Facility No.:
206304055

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:
PARK REGENCY CARE CENTER

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

Provider NPI:
1184720005

OSHPD Facility No.:
206304055

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	\$ 111,201	\$ 111,201		
160	Activities	85,864		\$ 85,864	
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	707,197	0	0	707,197
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	607,508	0	0	607,508
083	Speech Pathology	77,615	0	0	77,615
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	2,702,648	111,201	85,864	2,899,713 *
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	\$ 4,292,033	\$ 111,201	\$ 85,864	\$ 4,292,033

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
PARK REGENCY CARE CENTER

Provider NPI:
1184720005

OSHPD Facility Number:
206304055

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 23,598	\$ 23,598										
010	Housekeeping	140,083	69	\$ 140,152									
060	Laundry and Linen	67,385	460	2,743	\$ 70,588								
065	Dietary	235,086	4,283	25,515	0	\$ 264,884							
155	Social Services	N/A	229	1,365	0	0	\$ 1,594						
160	Activities	N/A	118	705	0	0	0	\$ 824					
165	Administration	N/A	1,370	8,163	0	0	0	0		\$ 9,534	\$ 9,534		
166	Medical Records	116,357	760	4,526	0	0	0	0		121,642		\$ 121,642	
170	Inservice Education - Nursing	72,990	167	993	0	0	0	0	\$ 74,149				
ANCILLARY SERVICES													
075	Patient Supplies		281	1,672	0	0	0	0	0	1,952	43	550	\$ 2,545
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		399	2,377	0	0	0	0	0	2,776	976	12,450	16,202
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		399	2,377	0	0	0	0	0	2,776	842	10,744	14,362
083	Speech Pathology		35	209	0	0	0	0	0	244	106	1,359	1,709
085	Pharmacy		55	327	0	0	0	0	0	381	431	5,502	6,315
090	Laboratory		0	0	0	0	0	0	0	0	137	1,743	1,879
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	184	2,345	2,528
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		14,872	88,587	70,588	264,884	1,594	824	74,149	515,499	6,798	86,737	609,034 *
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		100	594	0	0	0	0	0	694	17	213	924
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 655,499	\$ 23,598	\$ 140,152	\$ 70,588	\$ 264,884	\$ 1,594	\$ 824	\$ 74,149	\$ 524,323	\$ 9,534	\$ 121,642	\$ 655,499

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PARK REGENCY CARE CENTER

Provider NPI:
1184720005

OSHPD Facility Number:
206304055

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	\$ 242,639	\$ 242,639										
010	Housekeeping	22,628	710	\$ 23,338									
060	Laundry and Linen	17,840	4,735	457	\$ 23,031								
065	Dietary	276,802	44,043	4,249	0	\$ 325,094							
155	Social Services	0	2,356	227	0	0	\$ 2,583						
160	Activities	7,195	1,217	117	0	0	0	\$ 8,530					
165	Administration	N/A	14,091	1,359	0	0	0	0		\$ 15,451	\$ 15,451		
166	Medical Records	0	7,812	754	0	0	0	0		8,566		\$ 8,566	
170	Inservice Education - Nursing	700	1,713	165	0	0	0	0	\$ 2,579				
ANCILLARY SERVICES													
075	Patient Supplies	17,902	2,886	278	0	0	0	0	0	21,066	70	39	\$ 21,175
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	4,103	396	0	0	0	0	0	4,499	1,581	877	6,957
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	4,103	396	0	0	0	0	0	4,499	1,365	757	6,620
083	Speech Pathology	0	361	35	0	0	0	0	0	396	173	96	664
085	Pharmacy	318,695	564	54	0	0	0	0	0	319,313	699	387	320,399
090	Laboratory	101,819	0	0	0	0	0	0	0	101,819	221	123	102,163
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	136,989	0	0	0	0	0	0	0	136,989	298	165	137,452
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	471,129	152,918	14,752	23,031	325,094	2,583	8,530	2,579	1,000,616	11,017	6,108	1,017,740
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	7,423	1,026	99	0	0	0	0	0	8,548	27	15	8,590
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,621,761	\$ 242,639	\$ 23,338	\$ 23,031	\$ 325,094	\$ 2,583	\$ 8,530	\$ 2,579	\$ 1,597,745	\$ 15,451	\$ 8,566	\$ 1,621,761

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PARK REGENCY CARE CENTER

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

Provider NPI:
1184720005

OSHPD Facility Number:
206304055

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)	\$ 713,964	94%							
	Property Tax (line 40)	47,845	6%	\$ 761,809						
005	Plant Operations and Maintenance			4,154	\$ 4,154					
010	Housekeeping			2,218	12	\$ 2,230				
060	Laundry and Linen			14,784	81	44	\$ 14,909			
065	Dietary			137,528	754	406	0	\$ 138,688		
155	Social Services			7,357	40	22	0	0	\$ 7,419	
160	Activities			3,802	21	11	0	0	0	\$ 3,834
165	Administration			44,001	241	130	0	0	0	0
166	Medical Records			24,394	134	72	0	0	0	0
170	Inservice Education - Nursing			5,350	29	16	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			9,011	49	27	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			12,813	70	38	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			12,813	70	38	0	0	0	0
083	Speech Pathology			1,126	6	3	0	0	0	0
085	Pharmacy			1,760	10	5	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			477,495	2,618	1,409	14,909	138,688	7,419	3,834
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			3,203	18	9	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 761,809	100%	\$ 761,809	\$ 4,154	\$ 2,230	\$ 14,909	\$ 138,688	\$ 7,419	\$ 3,834

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PARK REGENCY CARE CENTER

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

Provider NPI:
1184720005

OSHPD Facility Number:
206304055

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 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 713,964	94%							
	Property Tax (line 40)	47,845	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 44,372	\$ 44,372				
166	Medical Records				24,600		\$ 24,600			
170	Inservice Education - Nursing			\$ 5,396						
	ANCILLARY SERVICES									
075	Patient Supplies			0	9,087	200	111	\$ 9,399	\$ 8,809	\$ 590
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	12,921	4,541	2,518	19,980	18,725	1,255
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	12,921	3,919	2,173	19,013	17,819	1,194
083	Speech Pathology			0	1,136	496	275	1,906	1,787	120
085	Pharmacy			0	1,775	2,007	1,113	4,895	4,587	307
090	Laboratory			0	0	636	352	988	926	62
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	855	474	1,329	1,246	83
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			5,396	651,767	31,639	17,541	700,947	656,925	44,023
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	3,230	78	43	3,351	3,141	210
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 761,809	100%	\$ 5,396	\$ 692,838	\$ 44,372	\$ 24,600	\$ 761,809	\$ 713,964	\$ 47,845

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PARK REGENCY CARE CENTER

Provider NPI:
1184720005

OSHPD Facility Number:
206304055

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. 56% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 19% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 4,958												
055	Interest - Other	21,917												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,000,290												
	Total Costs Allocable as Administration	1,027,165	56%											
167	CDPH Licensing Fees	23,760	1%											
168	Professional Liability Insurance	350,699	19%											
169	Quality Assurance Fees	446,293	24%											
174	Caregiver Training	0	0%											
	Total	1,847,917	100%						\$ 1,847,917					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,952	\$ 21,066	\$ 9,087	\$ 32,106	8,348	\$ 4,640	\$ 107	\$ 1,584	\$ 2,016	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			707,197	2,776	4,499	12,921	727,393	189,134	105,130	2,432	35,894	45,678	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			607,508	2,776	4,499	12,921	627,704	163,213	90,722	2,099	30,975	39,418	0
083	Speech Pathology			77,615	244	396	1,136	79,391	20,643	11,474	265	3,918	4,985	0
085	Pharmacy			0	381	319,313	1,775	321,469	83,587	46,462	1,075	15,863	20,187	0
090	Laboratory			0	0	101,819	0	101,819	26,475	14,716	340	5,024	6,394	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	136,989	0	136,989	35,619	19,799	458	6,760	8,602	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			2,899,713	515,499	1,000,616	651,767	5,067,594	1,317,655	732,419	16,942	250,066	318,229	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	694	8,548	3,230	12,472	3,243	1,803	42	615	783	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,847,917		\$ 4,292,033	\$ 524,323	\$ 1,597,745	\$ 692,838	\$ 7,106,938	\$ 1,847,917					
	Total Administrative Costs							\$ 1,847,917		\$ 1,027,165	\$ 23,760	\$ 350,699	\$ 446,293	\$ -
	Unit Cost Multiplier							0.26001591						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 131,176	\$ 24,016	\$ 68,971	\$ 224,164							
	TOTAL FACILITY COSTS							\$ 9,179,019						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
PARK REGENCY CARE CENTER

Provider NPI:
1184720005

OSHPD Facility Number:
206304055

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 9)	Plant Ops (SQ FT) 5 (Adj 9)	Hskpng (SQ FT) 10 (Adj 9)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	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	118									
010	Housekeeping	63	63								
060	Laundry and Linen	420	420	420							
065	Dietary	3,907	3,907	3,907							
155	Social Services	209	209	209							
160	Activities	108	108	108							
165	Administration	1,250	1,250	1,250							
166	Medical Records	693	693	693							
170	Inservice Education - Nursing	152	152	152							
	ANCILLARY SERVICES										
075	Patient Supplies	256	256	256						32,106	32,106
077	Specialized Support Surfaces									0	0
080	Physical Therapy	364	364	364						727,393	727,393
081	Respiratory Therapy									0	0
082	Occupational Therapy	364	364	364						627,704	627,704
083	Speech Pathology	32	32	32						79,391	79,391
085	Pharmacy	50	50	50						321,469	321,469
090	Laboratory									101,819	101,819
095	Home Health Services									0	0
100	Other Ancillary Services									136,989	136,989
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	13,565	13,565	13,565	323,720	97,116	3,173,777	3,173,777	3,173,777	5,067,594	5,067,594
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	91	91	91						12,472	12,472
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	21,642	21,524	21,461	323,720	97,116	3,173,777	3,173,777	3,173,777	7,106,938	7,106,938
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 111,201 0.035037433	\$ 85,864 0.027054201			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 23,598 1.09635755	\$ 140,152 6.53054706	\$ 70,588 0.21805357	\$ 264,884 2.72750439	\$ 1,594 0.00050225	\$ 824 0.00025954	\$ 74,149 0.02336311	\$ 9,534 0.00134145	\$ 121,642 0.01711601
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 242,639 11.27295112	\$ 23,338 1.08747011	\$ 23,031 0.07114598	\$ 325,094 3.34748307	\$ 2,583 0.00081396	\$ 8,530 0.00268763	\$ 2,579 0.00081253	\$ 15,451 0.00217401	\$ 8,566 0.00120527
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 761,809 35.20048979	\$ 4,154 0.19297797	\$ 2,230 0.10389956	\$ 14,909 0.04605491	\$ 138,688 1.42806761	\$ 7,419 0.00233758	\$ 3,834 0.00120794	\$ 5,396 0.00170006	\$ 44,372 0.00624344	\$ 24,600 0.00346136

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARK REGENCY CARE CENTER

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

Provider NPI:
1184720005

OSHPD Facility Number:
206304055

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	\$ 0	\$ 0	\$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200	0	0	0	(Sch 3)
005	.79	Agency Staff	6200	24,043	(445)	23,598	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	242,639	0	242,639	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 266,682	\$ (445)	\$ 266,237	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	142,726	(2,643)	140,083	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	22,710	(82)	22,628	(Sch 4)
010		Housekeeping - Total	6300	\$ 165,436	\$ (2,725)	\$ 162,711	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	13,068	0	13,068	(Sch 5)
025		Depreciation: Equipment	7140	61,716	0	61,716	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	639,180	0	639,180	(Sch 5)
040		Property Taxes	7300	47,845	0	47,845	(Sch 5)
045		Property Insurance	7400	4,958	0	4,958	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 21,964	\$ (47)	\$ 21,917	(Sch 6)
057		Subtotal 005 - 055		\$ 1,220,849	\$ (3,217)	\$ 1,217,632	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	68,656	(1,271)	67,385	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,940	(100)	17,840	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 86,596	\$ (1,371)	\$ 85,225	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 0	\$ 0	\$ 0	(Sch 3)
065	.20-.39	Fringe Benefits	6500	0	0	0	(Sch 3)
065	.79	Agency Staff	6500	239,319	(4,233)	235,086	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	389,612	(112,810)	276,802	(Sch 4)
065		Dietary - Total	6500	\$ 628,931	\$ (117,043)	\$ 511,888	
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	17,902	0	17,902	(Sch 4)
075		Patient Supplies - Total	8100	\$ 17,902	\$ 0	\$ 17,902	
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:
PARK REGENCY CARE CENTER

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

Provider NPI:
1184720005

OSHPD Facility Number:
206304055

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	707,197	0	707,197	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 707,197	\$ 0	\$ 707,197	
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	607,508	0	607,508	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 607,508	\$ 0	\$ 607,508	
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	77,615	0	77,615	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 77,615	\$ 0	\$ 77,615	
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	318,695	0	318,695	(Sch 4)
085		Pharmacy - Total	8300	\$ 318,695	\$ 0	\$ 318,695	
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	101,819	0	101,819	(Sch 4)
090		Laboratory - Total	8400	\$ 101,819	\$ 0	\$ 101,819	
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	136,989	0	136,989	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 136,989	\$ 0	\$ 136,989	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARK REGENCY CARE CENTER

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

Provider NPI:
1184720005

OSHPD Facility Number:
206304055

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,967,725	\$ 0	\$ 1,967,725	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,294,858	\$ (28,211)	\$ 2,266,647	(Sch 2)
105	.20-.39	Fringe Benefits	6110	448,135	(12,134)	436,001	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	481,485	(10,356)	471,129	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,224,478	\$ (50,701)	\$ 3,173,777	
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:
PARK REGENCY CARE CENTER

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

Provider NPI:
1184720005

OSHPD Facility Number:
206304055

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	7,423	0	7,423 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 7,423	\$ 0	\$ 7,423
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,231,901	\$ (50,701)	\$ 3,181,200
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 94,600	\$ 0	\$ 94,600 (Sch 2)
155	.20-.39	Fringe Benefits	6600	16,726	(125)	16,601 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0 (Sch 4)
155		Social Services - Total	6600	\$ 111,326	\$ (125)	\$ 111,201

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARK REGENCY CARE CENTER

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

Provider NPI:
1184720005

OSHPD Facility Number:
206304055

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	\$ 70,922	\$ 0	\$ 70,922	(Sch 2)
160	.20-.39	Fringe Benefits	6700	15,034	(92)	14,942	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,195	0	7,195	(Sch 4)
160		Activities - Total	6700	\$ 93,151	\$ (92)	\$ 93,059	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 411,816	\$ (22,916)	\$ 388,900	(Sch 6)
165	.20-.39	Fringe Benefits	6900	68,991	3,534	72,525	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,048,678	(509,813)	538,865	(Sch 6)
165		Administration - Total	6900	\$ 1,529,485	\$ (529,195)	\$ 1,000,290	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 106,560	\$ 0	\$ 106,560	(Sch 3)
166	.20-.39	Fringe Benefits	6900	9,797	0	9,797	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 116,357	\$ 0	\$ 116,357	
167		CDPH Licensing Fees	6900	\$ 23,760	\$ 0	\$ 23,760	(Sch 6)
168		Professional Liability Insurance	6900	\$ 350,699	\$ 0	\$ 350,699	(Sch 6)
169		Quality Assurance Fees	6900	\$ 446,293	\$ 0	\$ 446,293	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 63,378	\$ 0	\$ 63,378	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,694	(82)	9,612	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	700	0	700	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 73,772	\$ (82)	\$ 73,690	
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		\$ 2,744,843	\$ (529,494)	\$ 2,215,349	
200		Total		\$ 9,880,845	\$ (701,826)	\$ 9,179,019	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 26,032	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
PARK REGENCY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1184720005		13
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 in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$26,032	\$26,032	

Provider Name							Fiscal Period	Provider NPI		Adjustments	
PARK REGENCY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1184720005		13	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$481,485	(\$8,054)	\$473,431 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,048,678	8,054	1,056,732 *	
							To reclassify payroll processing fees to the Administration cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
3	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$2,294,858	(\$28,211)	\$2,266,647	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	448,135	(5,509)	442,626 *	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	411,816	28,211	440,027 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	68,991	5,509	74,500 *	
							To reclassify the patient supply clerk's salaries and benefits expense to the administration cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
PARK REGENCY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1184720005		13
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>										
4	10.5	005	3	8A-1	005	3	Plant Operations and Maintenance - Agency Staff	\$24,043	(\$445)	\$23,598
	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	142,726	(2,643)	140,083
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	22,710	(82)	22,628
	10.5	055	4	8A-1	055	4	Interest - Other	21,964	(47)	21,917
	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	68,656	(1,271)	67,385
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	17,940	(100)	17,840
	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	239,319	(4,233)	235,086
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	389,612	(112,810)	276,802
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 473,431	(2,302)	471,129
							To eliminate the profits from related party transactions. 42 CFR 413.17 / CMS Pub. 15-1, Sections 900 and 1005			
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,056,732	(\$496,307)	\$560,425 *
							To reconcile the reported home office costs to agree with the Sun Mar Management Services Audited Home Office Audit Report for fiscal period ending December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			
6	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* \$440,027	(\$51,127)	\$388,900
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 74,500	(1,755)	72,745 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 560,425	(12,360)	548,065 *
							To eliminate nonallowable marketing expense. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2136.2 and 2304			

Provider Name							Fiscal Period	Provider NPI		Adjustments	
PARK REGENCY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1184720005		13	
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>											
7	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	\$442,626	(\$6,625)	\$436,001
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits		16,726	(125)	16,601
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits		15,034	(92)	14,942
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	72,745	(220)	72,525
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits		9,694	(82)	9,612
							To reconcile the reported workers compensation insurance to agree with the amount paid. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.2, 2162.5, 2162.9, 2300 and 2304				
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$548,065	(\$9,200)	\$538,865
							To adjust medical director fees to the accrual basis. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
PARK REGENCY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1184720005	13		
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 STATISTICS</u>											
9	10.7	005	1	7	005	1	Plant Operations and Maintenance (Square Feet)	240	(122)	118	
	10.7	010	1,2	7	010	1,2	Housekeeping	172	(109)	63	
	10.7	060	1,2,3	7	060	1,2,3	Laundry and Linen	606	(186)	420	
	10.7	065	1,2,3	7	065	1,2,3	Dietary	2,672	1,235	3,907	
	10.7	075	1,2,3	7	075	1,2,3	Patient Supplies	278	(22)	256	
	10.7	083	1,2,3	7	083	1,2,3	Speech Pathology	0	32	32	
	10.7	085	1,2,3	7	085	1,2,3	Pharmacy	124	(74)	50	
	10.7	105	1,2,3	7	105	1,2,3	Skilled Nursing Care	11,119	2,446	13,565	
	10.7	140	1,2,3	7	140	1,2,3	Beauty and Barber	77	14	91	
	10.7	155	1,2,3	7	155	1,2,3	Social Services	88	121	209	
	10.7	160	1,2,3	7	160	1,2,3	Activities	406	(298)	108	
	10.7	165	1,2,3	7	165	1,2,3	Administration	1,519	(269)	1,250	
	10.7	166	1,2,3	7	166	1,2,3	Medical Records	506	187	693	
	10.7	170	1,2,3	7	170	1,2,3	Inservice Education - Nursing	176	(24)	152	
	10.7	175	1	7	N/A	1	Total - Square Feet	18,711	2,931	21,642	
	10.7	175	2	7	N/A	2	Total - Square Feet	18,471	3,053	21,524	
	10.7	175	3	7	N/A	3	Total - Square Feet	18,299	3,162	21,461	
<p>To adjust square footage statistics to agree with the provider's records and prior year audit report in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306</p>											

Provider Name							Fiscal Period		Provider NPI		Adjustments			
PARK REGENCY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1184720005		13			
Report References							Explanation of Audit Adjustments							
Cost Report			Audit Report									As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
ADJUSTMENTS TO REPORTED PATIENT DAYS														
10	4.1	5	2	1	15	N/A	Medi-Cal Days To reflect Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through October 8, 2012 Report Date: October 9, 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	20,279	(13,948)	6,331				
11	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	13,948	13,948				

Provider Name							Fiscal Period	Provider NPI		Adjustments
PARK REGENCY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1184720005		13
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 OTHER MATTERS</u>										
12	Not Reported			1	14	N/A	Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$12,332	\$12,332 *
13	Not Reported			1	14	N/A	Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	* \$12,332	\$768	\$13,100

*Balance carried forward from prior/to subsequent adjustments