

**REPORT  
ON THE  
RATE SETTING AUDIT**

**PARKSIDE SPECIAL CARE CENTER  
EL CAJON, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1306859970**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Patricia M. Fox  
Audit Supervisor: Woosung Lee  
Auditor: Kate Vvedenskaya**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

July 2, 2013

Robin Jensen, CFO  
Kennon S. Shea and Associates  
1810 Gillespie Way, Suite 212  
El Cajon, CA 92020

PARKSIDE SPECIAL CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1306859970  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have reviewed the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code.

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments that include a summary of the total due the State in the amount of \$15,044, which resulted from Medi-Cal overpayments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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.

Robin Jensen  
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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—San Diego at (619) 688-3200.

Originally signed by:

Patricia M. Fox, Chief  
Audits Section—San Diego  
Financial Audits Branch

Certified

cc: Cathy Storr  
Axiom Healthcare Group  
572 West 37<sup>th</sup> Street  
San Pedro, CA 90731

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

Provider Name:  
PARKSIDE SPECIAL CARE CENTER

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

NPI:  
1306859970

OSHPD Facility No.:  
206370737

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,516,296	\$ 85.34
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 517,902	\$ 29.15
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 365,816	\$ 20.59
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 135,605	\$ 7.63
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 13,605	\$ 0.77
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,387	\$ 0.64
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 70,015	\$ 3.94
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 225,976	\$ 12.72
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 678,582	\$ 38.19
11	Cost of Routine Service/Audited Total Costs	\$ 3,415,799.00	\$ 3,535,185	\$ 198.97
12	Total Patient Days (Adj )	17,767	17,767	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 192.26	\$ 198.97	
14	Overpayments (Adj 4)	\$ 0	\$ 15,044	
15	Medi-Cal Days (Adj 3)	14,835	14,543	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 0	
<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:**  
PARKSIDE SPECIAL CARE CENTER

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

**NPI:**  
1306859970

**OSHPD Facility No.:**  
206370737

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	
50	Total Patient Days (Adj )		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj )		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj )	\$	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj )		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj )	\$	\$ 0	

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
PARKSIDE SPECIAL CARE CENTER

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

NPI:  
1306859970

OSHPD Facility No.:  
206370737

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 45,956	\$ 45,956		
160	Activities	60,974		\$ 60,974	
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	61,342	0	0	61,342
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	52,817	0	0	52,817
083	Speech Pathology	9,398	0	0	9,398
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	1,409,366	45,956	60,974	1,516,296 *
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	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,639,853</b>	<b>\$ 45,956</b>	<b>\$ 60,974</b>	<b>\$ 1,639,853</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
PARKSIDE SPECIAL CARE CENTER

NPI:  
1306859970

OSHPD Facility Number:  
206370737

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 66,668	\$ 66,668										
010	Housekeeping	118,198	811	\$ 119,009									
060	Laundry and Linen	69,325	1,472	2,660	\$ 73,457								
065	Dietary	156,857	9,358	16,910	0	\$ 183,124							
155	Social Services	N/A	416	751	0	0	\$ 1,167						
160	Activities	N/A	4,573	8,264	0	0	0	\$ 12,837					
165	Administration	N/A	3,578	6,466	0	0	0	0		\$ 10,044	\$ 10,044		
166	Medical Records	40,770	0	0	0	0	0	0		40,770		\$ 40,770	
170	Inservice Education - Nursing	72,465	532	961	0	0	0	0	\$ 73,957				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		0	0	0	0	0	0	0	0	7	30	\$ 37
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	1	4	5
080	Physical Therapy		0	0	0	0	0	0	0	0	257	1,043	1,300
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	199	809	1,008
083	Speech Pathology		0	0	0	0	0	0	0	0	35	144	179
085	Pharmacy		457	825	0	0	0	0	0	1,282	89	361	1,731
090	Laboratory		0	0	0	0	0	0	0	0	15	63	78
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	20	80	100
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		44,838	81,027	73,457	183,124	1,167	12,837	73,957	470,408	9,388	38,107	517,902 *
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	0	0	0
140	Beauty and Barber		634	1,145	0	0	0	0	0	1,779	32	131	1,942
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 524,283</b>	<b>\$ 66,668</b>	<b>\$ 119,009</b>	<b>\$ 73,457</b>	<b>\$ 183,124</b>	<b>\$ 1,167</b>	<b>\$ 12,837</b>	<b>\$ 73,957</b>	<b>\$ 473,469</b>	<b>\$ 10,044</b>	<b>\$ 40,770</b>	<b>\$ 524,283</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
PARKSIDE SPECIAL CARE CENTER

NPI:  
1306859970

OSHPD Facility Number:  
206370737

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	\$ 107,382	\$ 107,382										
010	Housekeeping	15,447	1,306	\$ 16,753									
060	Laundry and Linen	8,185	2,371	374	\$ 10,931								
065	Dietary	124,628	15,072	2,380	0	\$ 142,081							
155	Social Services	1,593	670	106	0	0	\$ 2,368						
160	Activities	6,631	7,366	1,163	0	0	0	\$ 15,160					
165	Administration	N/A	5,763	910	0	0	0	0		\$ 6,673	\$ 6,673		
166	Medical Records	0	0	0	0	0	0	0		0		\$ -	
170	Inservice Education - Nursing	4,197	856	135	0	0	0	0	\$ 5,188				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	1,944	0	0	0	0	0	0	0	1,944	5	0	\$ 1,949
077	Specialized Support Surfaces	239	0	0	0	0	0	0	0	239	1	0	240
080	Physical Therapy	6,745	0	0	0	0	0	0	0	6,745	171	0	6,916
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	132	0	132
083	Speech Pathology	0	0	0	0	0	0	0	0	0	24	0	24
085	Pharmacy	20,366	735	116	0	0	0	0	0	21,218	59	0	21,277
090	Laboratory	4,084	0	0	0	0	0	0	0	4,084	10	0	4,094
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	5,213	0	0	0	0	0	0	0	5,213	13	0	5,226
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	100,223	72,221	11,406	10,931	142,081	2,368	15,160	5,188	359,579	6,237	0	365,816 *
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	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	4,117	1,021	161	0	0	0	0	0	5,299	21	0	5,321
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 410,994</b>	<b>\$ 107,382</b>	<b>\$ 16,753</b>	<b>\$ 10,931</b>	<b>\$ 142,081</b>	<b>\$ 2,368</b>	<b>\$ 15,160</b>	<b>\$ 5,188</b>	<b>\$ 404,321</b>	<b>\$ 6,673</b>	<b>\$ -</b>	<b>\$ 410,994</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
PARKSIDE SPECIAL CARE CENTER

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

NPI:  
1306859970

OSHPD Facility Number:  
206370737

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)	\$ 138,388	91%							
	Property Tax (line 40)	13,884	9%	\$ 152,272						
005	Plant Operations and Maintenance			1,296	\$ 1,296					
010	Housekeeping			1,837	16	\$ 1,852				
060	Laundry and Linen			3,334	29	41	\$ 3,404			
065	Dietary			21,191	182	263	0	\$ 21,636		
155	Social Services			941	8	12	0	0	\$ 961	
160	Activities			10,356	89	129	0	0	0	\$ 10,574
165	Administration			8,103	70	101	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			1,204	10	15	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	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			1,034	9	13	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			101,540	872	1,261	3,404	21,636	961	10,574
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			1,435	12	18	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 152,272	100%	\$ 152,272	\$ 1,296	\$ 1,852	\$ 3,404	\$ 21,636	\$ 961	\$ 10,574

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
PARKSIDE SPECIAL CARE CENTER

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

NPI:  
1306859970

OSHPD Facility Number:  
206370737

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 91% Of Total	Property Tax 9% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 138,388	91%							
	Property Tax (line 40)	13,884	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 8,273	\$ 8,273				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 1,229						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	0	6	0	\$ 6	\$ 5	\$ 1
077	Specialized Support Surfaces			0	0	1	0	1	1	0
080	Physical Therapy			0	0	212	0	212	192	19
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	164	0	164	149	15
083	Speech Pathology			0	0	29	0	29	27	3
085	Pharmacy			0	1,056	73	0	1,129	1,026	103
090	Laboratory			0	0	13	0	13	12	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	16	0	16	15	1
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			1,229	141,478	7,733	0	149,210	135,605	13,605 *
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			0	1,466	27	0	1,492	1,356	136
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 152,272	100%	\$ 1,229	\$ 143,999	\$ 8,273	\$ -	\$ 152,272	\$ 138,388	\$ 13,884

(To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
PARKSIDE SPECIAL CARE CENTER

NPI:  
1306859970

OSHPD Facility Number:  
206370737

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. 69% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 23% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 4,910												
055	Interest - Other	1,145												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	719,956												
	Total Costs Allocable as Administration	726,011	69%											
167	CDPH Licensing Fees	12,183	1%											
168	Professional Liability Insurance	74,909	7%											
169	Quality Assurance Fees	241,771	23%											
174	Caregiver Training	0	0%											
	Total	1,054,874	100%						\$ 1,054,874					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ -	\$ 1,944	\$ -	\$ 1,944	770	\$ 530	\$ 9	\$ 55	\$ 177	\$ -
077	Specialized Support Surfaces			0	0	239	0	239	95	65	1	7	22	0
080	Physical Therapy			61,342	0	6,745	0	68,087	26,985	18,572	312	1,916	6,185	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			52,817	0	0	0	52,817	20,933	14,407	242	1,486	4,798	0
083	Speech Pathology			9,398	0	0	0	9,398	3,725	2,563	43	264	854	0
085	Pharmacy			0	1,282	21,218	1,056	23,555	9,336	6,425	108	663	2,140	0
090	Laboratory			0	0	4,084	0	4,084	1,619	1,114	19	115	371	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	5,213	0	5,213	2,066	1,422	24	147	474	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			1,516,296	470,408	359,579	141,478	2,487,760	985,961	678,582	11,387	70,015	225,976	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			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,779	5,299	1,466	8,544	3,386	2,330	39	240	776	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,054,874		\$ 1,639,853	\$ 473,469	\$ 404,321	\$ 143,999	\$ 2,661,642	\$ 1,054,874					
	Total Administrative Costs							\$ 1,054,874		\$ 726,011	\$ 12,183	\$ 74,909	\$ 241,771	\$ -
	Unit Cost Multiplier							0.39632459						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 50,814	\$ 6,673	\$ 8,273	\$ 65,760							
	<b>TOTAL FACILITY COSTS</b>							\$ 3,782,276						

\* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:  
PARKSIDE SPECIAL CARE CENTER

NPI:  
1306859970

OSHPD Facility Number:  
206370737

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj )	Hskpng (SQ FT) 10 (Adj )	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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	84									
010	Housekeeping	119	119								
060	Laundry and Linen	216	216	216							
065	Dietary	1,373	1,373	1,373							
155	Social Services	61	61	61							
160	Activities	671	671	671							
165	Administration	525	525	525							
166	Medical Records										
170	Inservice Education - Nursing	78	78	78							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies									1,944	1,944
077	Specialized Support Surfaces									239	239
080	Physical Therapy									68,087	68,087
081	Respiratory Therapy									0	0
082	Occupational Therapy									52,817	52,817
083	Speech Pathology									9,398	9,398
085	Pharmacy	67	67	67						23,555	23,555
090	Laboratory									4,084	4,084
095	Home Health Services									0	0
100	Other Ancillary Services									5,213	5,213
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	6,579	6,579	6,579	177,670	53,301	1,509,589	1,509,589	1,509,589	2,487,760	2,487,760
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									0	0
140	Beauty and Barber	93	93	93						8,544	8,544
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	9,866	9,782	9,663	177,670	53,301	1,509,589	1,509,589	1,509,589	2,661,642	2,661,642
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 45,956	\$ 60,974			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.030442723	0.040391126			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 66,668	\$ 119,009	\$ 73,457	\$ 183,124	\$ 1,167	\$ 12,837	\$ 73,957	\$ 10,044	\$ 40,770
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		6.81537518	12.31595050	0.41344834	3.43566369	0.00077307	0.00850372	0.04899164	0.00377359	0.01531762
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 107,382	\$ 16,753	\$ 10,931	\$ 142,081	\$ 2,368	\$ 15,160	\$ 5,188	\$ 6,673	\$ -
	UNIT COST MULTIPLIER (INDIRECT OTHER)		10.97750971	1.73376008	0.06152212	2.66562679	0.00156890	0.01004264	0.00343701	0.00250726	0.00000000
	TOTAL CAPITAL COSTS - SCH. 5	\$ 152,272	\$ 1,296	\$ 1,852	\$ 3,404	\$ 21,636	\$ 961	\$ 10,574	\$ 1,229	\$ 8,273	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	15.43401581	0.13253500	0.19170232	0.01915789	0.40592262	0.00063677	0.00700442	0.00081422	0.00310826	0.00000000

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PARKSIDE SPECIAL CARE CENTER

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

NPI:  
1306859970

OSHPD Facility Number:  
206370737

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	\$ 49,274	\$ 0	\$ 49,274	(Sch 3)
005	.20-.39	Fringe Benefits	6200	17,394	0	17,394	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	107,382	0	107,382	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 174,050	\$ 0	\$ 174,050	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 91,380	\$ 0	\$ 91,380	(Sch 3)
010	.20-.39	Fringe Benefits	6300	26,818	0	26,818	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	15,447	0	15,447	(Sch 4)
010		Housekeeping - Total	6300	\$ 133,645	\$ 0	\$ 133,645	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	7,991	0	7,991	(Sch 5)
025		Depreciation: Equipment	7140	10,934	0	10,934	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	2,726	0	2,726	(Sch 5)
035		Leases and Rentals	7200	116,737	0	116,737	(Sch 5)
040		Property Taxes	7300	13,884	0	13,884	(Sch 5)
045		Property Insurance	7400	4,910	0	4,910	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 1,145	\$ 0	\$ 1,145	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 466,022	\$ 0	\$ 466,022	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 53,279	\$ 0	\$ 53,279	(Sch 3)
060	.20-.39	Fringe Benefits	6400	16,046	0	16,046	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	8,185	0	8,185	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 77,510	\$ 0	\$ 77,510	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 120,198	\$ 0	\$ 120,198	(Sch 3)
065	.20-.39	Fringe Benefits	6500	36,659	0	36,659	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	124,628	0	124,628	(Sch 4)
065		Dietary - Total	6500	\$ 281,485	\$ 0	\$ 281,485	
070		Provision for Bad Debts	7700	\$ 125,668	(125,668)	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	1,944	0	1,944	(Sch 4)
075		Patient Supplies - Total	8100	\$ 1,944	\$ 0	\$ 1,944	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150	239	0	239	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 239	\$ 0	\$ 239	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PARKSIDE SPECIAL CARE CENTER

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

NPI:  
1306859970

OSHPD Facility Number:  
206370737

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	61,342	0	61,342	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	6,745	0	6,745	(Sch 4)
080		Physical Therapy - Total	8200	\$ 68,087	\$ 0	\$ 68,087	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	52,817	0	52,817	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 52,817	\$ 0	\$ 52,817	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	9,398	0	9,398	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 9,398	\$ 0	\$ 9,398	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	20,366	0	20,366	(Sch 4)
085		Pharmacy - Total	8300	\$ 20,366	\$ 0	\$ 20,366	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	4,084	0	4,084	(Sch 4)
090		Laboratory - Total	8400	\$ 4,084	\$ 0	\$ 4,084	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	5,213	0	5,213	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 5,213	\$ 0	\$ 5,213	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PARKSIDE SPECIAL CARE CENTER

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

NPI:  
1306859970

OSHPD Facility Number:  
206370737

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 162,148	\$ 0	\$ 162,148	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,071,659	\$ 0	\$ 1,071,659	(Sch 2)
105	.20-.39	Fringe Benefits	6110	336,207	0	336,207	(Sch 2)
105	.49	Agency Staff	6110	1,500	0	1,500	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	100,223	0	100,223	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,509,589	\$ 0	\$ 1,509,589	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PARKSIDE SPECIAL CARE CENTER

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

NPI:  
1306859970

OSHPD Facility Number:  
206370737

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		<b>Other Nonreimbursable</b>					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	4,117	0	4,117	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,117	\$ 0	\$ 4,117	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		<b>Subtotal 105 - 145</b>		\$ 1,513,706	\$ 0	\$ 1,513,706	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 35,165	\$ 0	\$ 35,165	(Sch 2)
155	.20-.39	Fringe Benefits	6600	10,791	0	10,791	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,593	0	1,593	(Sch 4)
155		Social Services - Total	6600	\$ 47,549	\$ 0	\$ 47,549	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PARKSIDE SPECIAL CARE CENTER

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

NPI:  
1306859970

OSHPD Facility Number:  
206370737

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	\$ 46,486	\$ 0	\$ 46,486	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,488	0	14,488	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,631	0	6,631	(Sch 4)
160		Activities - Total	6700	\$ 67,605	\$ 0	\$ 67,605	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 108,277	\$ 0	\$ 108,277	(Sch 6)
165	.20-.39	Fringe Benefits	6900	32,214	0	32,214	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	453,797	125,668	579,465	(Sch 6)
165		Administration - Total	6900	\$ 594,288	\$ 125,668	\$ 719,956	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 31,854	\$ 0	\$ 31,854	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,916	0	8,916	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 40,770	\$ 0	\$ 40,770	
167		CDPH Licensing Fees	6900	\$ 12,183	\$ 0	\$ 12,183	(Sch 6)
168		Professional Liability Insurance	6900	\$ 74,909	\$ 0	\$ 74,909	(Sch 6)
169		Quality Assurance Fees	6900	\$ 241,771	\$ 0	\$ 241,771	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 58,173	\$ 0	\$ 58,173	(Sch 3)
170	.20-.39	Fringe Benefits	6800	14,292	0	14,292	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	4,197	0	4,197	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 76,662	\$ 0	\$ 76,662	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,155,737	\$ 125,668	\$ 1,281,405	
200		<b>Total</b>		\$ 3,782,276	\$ 0	\$ 3,782,276	

210	0.24	Total Facility Group Health Insurance (Adj 1)*	6900			\$ 63,154	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
PARKSIDE SPECIAL CARE CENTER

NPI:  
1306859970

OSHPD Facility Number:  
206370737  
Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ						
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	(125,668)	(125,668)						
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							







Provider Name							Fiscal Period			NPI		Adjustments
PARKSIDE SPECIAL CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1306859970		4
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>MEMORANDUM ADJUSTMENT</u></b>												
1	N/A			8	210		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$63,154	\$63,154		

Provider Name							Fiscal Period	NPI	Adjustments		
PARKSIDE SPECIAL CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1306859970	4		
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>RECLASSIFICATION OF REPORTED COSTS</u></b>											
2	10.5	70	4	8A-1	70	4	Provision for Bad Debts	\$125,668	(\$125,668)	\$0	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	453,797	125,668	579,465	
							To amend the provider's adjustment in order to eliminate the bad debt expense from the appropriate cost center				
							42 CFR 413.89(b)(1) and 413.178 / CMS Pub. 15-1, Section 300				

Provider Name							Fiscal Period	NPI	Adjustments	
PARKSIDE SPECIAL CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1306859970	4	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
3	4.1	5	2	1	15	Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through April 30, 2013 Reports Dated: May 17, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	14,835	(292)	14,543	

Provider Name							Fiscal Period			NPI		Adjustments
PARKSIDE SPECIAL CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1306859970		4
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
4	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments pertaining to Share of Cost due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)	\$0	\$15,044	\$15,044		