

**REPORT
ON THE
RATE SETTING AUDIT**

**PARK ANAHEIM HEALTHCARE CENTER
ANAHEIM, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1851460240**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Maria Delgado
Audit Supervisor: Deborah Lee
Auditor: Ngocle Truong**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

March 13, 2014

Robert Gray, Administrator
Park Anaheim Healthcare Center
3435 West Ball Road
Anaheim, CA 92804

PARK ANAHEIM HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1851460240
FISCAL PERIOD ENDED: DECEMBER 31, 2012

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$11,944, 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.

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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 Rates Development Division.

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

If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

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Certified

cc: Zaid Pervaiz
Chief Financial Officer
Longwood Management Corporation
4032 Wilshire Boulevard, Suite 600
Los Angeles, CA 90010

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PARK ANAHEIM HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1851460240

OSHPD Facility No.:
206301135

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	\$ 2,066,162	\$ 86.04
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 515,367	\$ 21.46
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 433,175	\$ 18.04
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 505,718	\$ 21.06
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 17,224	\$ 0.72
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,630	\$ 0.48
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 32,728	\$ 1.36
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 197,123	\$ 8.21
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 386,096	\$ 16.08
11	Cost of Routine Service/Audited Total Costs	\$ 4,499,377	\$ 4,165,224	\$ 173.46
12	Total Patient Days (Adj 31)	24,010	24,013	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 187.40	\$ 173.46	
14	Overpayments (Adj 44)	\$ 0	\$ (11,944)	
15	Medi-Cal Days (Adj 33)	18,021	947	
16	Medi-Cal Managed Care Days (Adj 32)		17,074	
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	
21	Medi-Cal Days (Adj)	0	0	
MENTALLY DISORDERED CARE				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj)	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj)	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj)	\$ 0	\$ 0	
30	Medi-Cal Days (Adj)	0	0	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 3,735,205	\$ 265.53
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 331,139	\$ 23.54
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 736,421	\$ 52.35
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 292,454	\$ 20.79
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 9,961	\$ 0.71
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 16,783	\$ 1.19
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 47,230	\$ 3.36
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 284,469	\$ 20.22
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch. 1, Ln. 34)	\$ N/A	\$ 557,176	\$ 39.61
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 5,744,774	\$ 6,010,839	\$ 427.30
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	14,071	14,067	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 408.27	\$ 427.30	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PARK ANAHEIM HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1851460240

OSHPD Facility No.:
206301135

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

* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
PARK ANAHEIM HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1851460240

OSHPD Facility No.:
206301135

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	\$ 96,845	\$ 96,845			
160	Activities	123,414		\$ 123,414		
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	503,323	0	0	503,323	***
081	Respiratory Therapy	0	0	0	0	***
082	Occupational Therapy	423,722	0	0	423,722	***
083	Speech Pathology	84,994	0	0	84,994	***
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	917,163	0	0	917,163	***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	1,976,897	39,249	50,016	2,066,162	*
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	2,526,219	57,596	73,398	2,657,213	**
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	\$ 6,652,577	\$ 96,845	\$ 123,414	\$ 6,652,577	

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
PARK ANAHEIM HEALTHCARE CENTER

NPI:
1851460240

OSHPD Facility Number:
206301135

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 94,809	\$ 94,809										
010	Housekeeping	143,148	1,023	\$ 144,171									
060	Laundry and Linen	132,069	1,423	2,188	\$ 135,680								
065	Dietary	281,973	10,124	15,563	0	\$ 307,661							
155	Social Services	N/A	1,501	2,307	0	0	\$ 3,808						
160	Activities	N/A	807	1,241	0	0	0	\$ 2,048					
165	Administration	N/A	5,550	8,531	0	0	0	0		\$ 14,080	\$ 14,080		
166	Medical Records	116,233	736	1,131	0	0	0	0		118,099		\$ 118,099	
170	Inservice Education - Nursing	101,766	1,603	2,464	0	0	0	0	\$ 105,832				
ANCILLARY SERVICES													
075	Patient Supplies		1,154	1,774	0	0	0	0	0	2,928	145	1,218	\$ 4,292
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,130	1,737	0	0	0	0	0	2,868	766	6,427	10,061
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		897	1,379	0	0	0	0	0	2,276	644	5,400	8,320
083	Speech Pathology		0	0	0	0	0	0	0	0	125	1,049	1,174
085	Pharmacy		0	0	0	0	0	0	0	0	189	1,588	1,777
090	Laboratory		0	0	0	0	0	0	0	0	68	568	635
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	32	271	304
101	Subacute Care Ancillary Services		126	193	0	0	0	0	0	319	1,354	11,360	13,033
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		44,887	69,001	85,780	222,695	1,543	830	42,891	467,627	5,085	42,654	515,367
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		23,101	35,512	49,900	84,966	2,265	1,218	62,941	259,904	5,650	47,391	312,946
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		748	1,149	0	0	0	0	0	1,897	21	173	2,090
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 869,998	\$ 94,809	\$ 144,171	\$ 135,680	\$ 307,661	\$ 3,808	\$ 2,048	\$ 105,832	\$ 737,818	\$ 14,080	\$ 118,099	\$ 869,998

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PARK ANAHEIM HEALTHCARE CENTER

NPI:
1851460240

OSHPD Facility Number:
206301135

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 303,903	\$ 303,903										
010	Housekeeping	58,575	3,278	\$ 61,853									
060	Laundry and Linen	23,710	4,562	939	\$ 29,211								
065	Dietary	153,281	32,453	6,677	0	\$ 192,411							
155	Social Services	0	4,811	990	0	0	\$ 5,801						
160	Activities	8,778	2,588	532	0	0	0	\$ 11,898					
165	Administration	N/A	17,789	3,660	0	0	0	0		\$ 21,449	\$ 21,449		
166	Medical Records	8,780	2,358	485	0	0	0	0		11,623		\$ 11,623	
170	Inservice Education - Nursing	0	5,137	1,057	0	0	0	0	\$ 6,194				
ANCILLARY SERVICES													
075	Patient Supplies	80,749	3,700	761	0	0	0	0	0	85,210	221	120	\$ 85,551
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	3,623	745	0	0	0	0	0	4,368	1,167	633	6,168
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	2,875	592	0	0	0	0	0	3,467	981	531	4,979
083	Speech Pathology	0	0	0	0	0	0	0	0	0	190	103	294
085	Pharmacy	128,682	0	0	0	0	0	0	0	128,682	288	156	129,127
090	Laboratory	46,010	0	0	0	0	0	0	0	46,010	103	56	46,169
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	22,000	0	0	0	0	0	0	0	22,000	49	27	22,076
101	Subacute Care Ancillary Services	1,581	403	83	0	0	0	0	0	2,066	2,063	1,118	5,247
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	80,321	143,881	29,603	18,468	139,273	2,351	4,822	2,510	421,230	7,747	4,198	433,175
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	492,701	74,049	15,235	10,743	53,138	3,450	7,076	3,684	660,077	8,607	4,664	673,348
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	2,347	2,396	493	0	0	0	0	0	5,236	31	17	5,284
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		\$ 1,411,418	\$ 303,903	\$ 61,853	\$ 29,211	\$ 192,411	\$ 5,801	\$ 11,898	\$ 6,194	\$ 1,378,346	\$ 21,449	\$ 11,623	\$ 1,411,418

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PARK ANAHEIM HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1851460240

OSHPD Facility Number:
206301135

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 832,534	97%							
	Property Tax (line 40)	28,355	3%	\$ 860,889						
005	Plant Operations and Maintenance			13,154	\$ 13,154					
010	Housekeeping			9,144	142	\$ 9,285				
060	Laundry and Linen			12,726	197	141	\$ 13,065			
065	Dietary			90,527	1,405	1,002	0	\$ 92,934		
155	Social Services			13,421	208	149	0	0	\$ 13,778	
160	Activities			7,219	112	80	0	0	0	\$ 7,411
165	Administration			49,621	770	549	0	0	0	0
166	Medical Records			6,577	102	73	0	0	0	0
170	Inservice Education - Nursing			14,330	222	159	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			10,320	160	114	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			10,106	157	112	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			8,021	124	89	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			1,123	17	12	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			401,356	6,228	4,444	8,260	67,269	5,584	3,003
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			206,560	3,205	2,287	4,805	25,665	8,194	4,407
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			6,684	104	74	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 860,889	100%	\$ 860,889	\$ 13,154	\$ 9,285	\$ 13,065	\$ 92,934	\$ 13,778	\$ 7,411

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PARK ANAHEIM HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1851460240

OSHPD Facility Number:
206301135

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 97% Of Total	Property Tax 3% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 832,534	97%							
	Property Tax (line 40)	28,355	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 50,941	\$ 50,941				
166	Medical Records				6,752		\$ 6,752			
170	Inservice Education - Nursing			\$ 14,711						
	ANCILLARY SERVICES									
075	Patient Supplies			0	10,594	525	70	\$ 11,189	\$ 10,821	\$ 369 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	10,375	2,772	367	13,515	13,069	445 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	8,234	2,329	309	10,872	10,514	358 ***
083	Speech Pathology			0	0	452	60	512	495	17 ***
085	Pharmacy			0	0	685	91	776	750	26 ***
090	Laboratory			0	0	245	32	277	268	9 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	117	16	133	128	4 ***
101	Subacute Care Ancillary Services			0	1,153	4,900	649	6,702	6,481	221 ***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			5,962	502,105	18,398	2,439	522,943	505,718	17,224 *
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			8,749	263,873	20,442	2,709	287,024	277,571	9,454 **
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	6,862	74	10	6,946	6,717	229
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 860,889	100%	\$ 14,711	\$ 803,196	\$ 50,941	\$ 6,752	\$ 860,889	\$ 832,534	\$ 28,355

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PARK ANAHEIM HEALTHCARE CENTER

NPI:
1851460240

OSHPD Facility Number:
206301135

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 62% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 11,502												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,057,505												
	Total Costs Allocable as Administration	1,069,007	62%											
167	CDPH Licensing Fees	32,200	2%											
168	Professional Liability Insurance	90,617	5%											
169	Quality Assurance Fees	545,787	31%											
174	Caregiver Training	0	0%											
	Total	1,737,611	100%						\$ 1,737,611					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 0	\$ 2,928	\$ 85,210	\$ 10,594	\$ 98,733	17,923	\$ 11,027	\$ 332	\$ 935	\$ 5,630	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			503,323	2,868	4,368	10,375	520,934	94,566	58,179	1,752	4,932	29,703	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			423,722	2,276	3,467	8,234	437,699	79,456	48,883	1,472	4,144	24,957	0
083	Speech Pathology			84,994	0	0	0	84,994	15,429	9,492	286	805	4,846	0
085	Pharmacy			0	0	128,682	0	128,682	23,360	14,371	433	1,218	7,337	0
090	Laboratory			0	0	46,010	0	46,010	8,352	5,138	155	436	2,623	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	22,000	0	22,000	3,994	2,457	74	208	1,254	0
101	Subacute Care Ancillary Services			917,163	319	2,066	1,153	920,701	167,136	102,825	3,097	8,716	52,498	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			2,066,162	467,627	421,230	502,105	3,457,124	627,578	386,096	11,630	32,728	197,123	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			2,657,213	259,904	660,077	263,873	3,841,067	697,276	428,976	12,921	36,363	219,016	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,897	5,236	6,862	13,994	2,540	1,563	47	132	798	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,737,611		\$ 6,652,577	\$ 737,818	\$ 1,378,346	\$ 803,196	\$ 9,571,938	\$ 1,737,611					
	Total Administrative Costs							\$ 1,737,611		\$ 1,069,007	\$ 32,200	\$ 90,617	\$ 545,787	\$ 0
	Unit Cost Multiplier							0.18153179						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 132,180	\$ 33,072	\$ 57,693	\$ 222,944							
	TOTAL FACILITY COSTS							\$ 11,532,493						

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
PARK ANAHEIM HEALTHCARE CENTER

NPI:
1851460240

OSHPD Facility Number:
206301135

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 28)	Plant Ops (SQ FT) 5 (Adj 28)	Hskpng (SQ FT) 10 (Adj 28)	Laundry (LBS) 60 (Adj 29)	Dietary (MEALS) 65 (Adj 30)	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	246									
010	Housekeeping	171	171								
060	Laundry and Linen	238	238	238							
065	Dietary	1,693	1,693	1,693							
155	Social Services	251	251	251							
160	Activities	135	135	135							
165	Administration	928	928	928							
166	Medical Records	123	123	123							
170	Inservice Education - Nursing	268	268	268							
	ANCILLARY SERVICES										
075	Patient Supplies	193	193	193						98,733	98,733
077	Specialized Support Surfaces									0	0
080	Physical Therapy	189	189	189						520,934	520,934
081	Respiratory Therapy									0	0
082	Occupational Therapy	150	150	150						437,699	437,699
083	Speech Pathology									84,994	84,994
085	Pharmacy									128,682	128,682
090	Laboratory									46,010	46,010
095	Home Health Services									0	0
100	Other Ancillary Services									22,000	22,000
101	Subacute Care Ancillary Services	21	21	21						920,701	920,701
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	7,506	7,506	7,506	234,630	70,389	2,057,218	2,057,218	2,057,218	3,457,124	3,457,124
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	3,863	3,863	3,863	136,490	26,856	3,018,920	3,018,920	3,018,920	3,841,067	3,841,067
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	125	125	125						13,994	13,994
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	16,100	15,854	15,683	371,120	97,245	5,076,138	5,076,138	5,076,138	9,571,938	9,571,938
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 96,845	\$ 123,414			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.019078481	0.024312578			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 94,809	\$ 144,171	\$ 135,680	\$ 307,661	\$ 3,808	\$ 2,048	\$ 105,832	\$ 14,080	\$ 118,099
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		5.98013120	9.19279490	0.36559646	3.16376949	0.00075026	0.00040352	0.02084899	0.00147102	0.01233807
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 303,903	\$ 61,853	\$ 29,211	\$ 192,411	\$ 5,801	\$ 11,898	\$ 6,194	\$ 21,449	\$ 11,623
	UNIT COST MULTIPLIER (INDIRECT OTHER)		19.16885329	3.94394401	0.07870998	1.97862066	0.00114286	0.00234395	0.00122026	0.00224079	0.00121427
	TOTAL CAPITAL COSTS - SCH. 5	\$ 860,889	\$ 13,154	\$ 9,285	\$ 13,065	\$ 92,934	\$ 13,778	\$ 7,411	\$ 14,711	\$ 50,941	\$ 6,752
	UNIT COST MULTIPLIER (CAPITAL COSTS)	53.47136646	0.82969321	0.59207302	0.03520308	0.95566943	0.00271430	0.00145988	0.00289814	0.00532189	0.00070538

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARK ANAHEIM HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1851460240

OSHPD Facility Number:
206301135

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005					(63,634)		(Sch 3)
					(79)		(Sch 3)
					0		(Sch 3)
005					(52,757)	303,903	(Sch 4)
005							
					0		(Sch 3)
					(121)		(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300		0	58,575	(Sch 4)
010							
					0		(Sch 5)
					0		(Sch 5)
					0		(Sch 5)
					0		(Sch 5)
					137,194		(Sch 5)
					0		(Sch 5)
045					0	11,502	(Sch 6)
					0	0	(Sch 5)
055					0	0	(Sch 6)
				1,452,223	20,603	1,472,826	
					0		(Sch 3)
060	.20-.39	Fringe Benefits	6400		(111)	24,068	(Sch 3)
					(5,900)	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400		5,900	23,710	(Sch 4)
060							
					(18,783)		(Sch 3)
					(239)	51,385	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500		0	153,281	(Sch 4)
065							
					0		
075							
					0		(Sch 2)
					0	0	(Sch 2)
					0	0	(Sch 2)
					7,831	80,749	(Sch 4)
					0		N/A
					0	0	N/A
					0	0	N/A
					0	0	(Sch 4)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

PARK ANAHEIM HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1851460240

OSHPD Facility Number:

206301135

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	503,323	0	503,323	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 503,323	\$ 0	\$ 503,323	
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	423,722	0	423,722	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 423,722	\$ 0	\$ 423,722	
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	84,994	0	84,994	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 84,994	\$ 0	\$ 84,994	
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	128,682	0	128,682	(Sch 4)
085		Pharmacy - Total	8300	\$ 128,682	\$ 0	\$ 128,682	
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	46,010	0	46,010	(Sch 4)
090		Laboratory - Total	8400	\$ 46,010	\$ 0	\$ 46,010	
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	22,000	0	22,000	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 22,000	\$ 0	\$ 22,000	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

PARK ANAHEIM HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1851460240

OSHPD Facility Number:

206301135

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	\$ 750,026	\$ 0	\$ 750,026	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	167,914	(777)	167,137	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		1,581	1,581	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 917,940	\$ 804	\$ 918,744	
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		\$ 2,199,589	\$ 8,635	\$ 2,208,224	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,797,862	\$ (181,121)	\$ 1,616,741	(Sch 2)
105	.20-.39	Fringe Benefits	6110	388,729	(28,573)	360,156	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	89,777	(9,456)	80,321	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,276,368	\$ (219,150)	\$ 2,057,218	
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	\$ 1,979,084	\$ 86,700	\$ 2,065,784	(Sch 2)
125	.20-.39	Fringe Benefits	6150	443,073	17,362	460,435	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	595,315	(102,614)	492,701	(Sch 4)
125		Subacute Care - Total	6150	\$ 3,017,472	\$ 1,448	\$ 3,018,920	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARK ANAHEIM HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1851460240

OSHPD Facility Number:
206301135

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	2,347	0	2,347 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,347	\$ 0	\$ 2,347
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 5,296,187	\$ (217,702)	\$ 5,078,485
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 79,197	\$ 0	\$ 79,197 (Sch 2)
155	.20-.39	Fringe Benefits	6600	17,730	(82)	17,648 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 96,927	\$ (82)	\$ 96,845

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARK ANAHEIM HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1851460240

OSHPD Facility Number:
206301135

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	\$ 100,924	\$ 0	\$ 100,924	(Sch 2)
160	.20-.39	Fringe Benefits	6700	22,595	(105)	22,490	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,778	0	8,778	(Sch 4)
160		Activities - Total	6700	\$ 132,297	\$ (105)	\$ 132,192	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 399,634	\$ (75,036)	\$ 324,598	(Sch 6)
165	.20-.39	Fringe Benefits	6900	65,303	7,066	72,369	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	730,593	(70,055)	660,538	(Sch 6)
165		Administration - Total	6900	\$ 1,195,530	\$ (138,025)	\$ 1,057,505	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 95,052	\$ 0	\$ 95,052	(Sch 3)
166	.20-.39	Fringe Benefits	6900	21,280	(99)	21,181	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	8,780	0	8,780	(Sch 4)
166		Medical Records - Total	6900	\$ 125,112	\$ (99)	\$ 125,013	
167		CDPH Licensing Fees	6900	\$ 32,200	\$ 0	\$ 32,200	(Sch 6)
168		Professional Liability Insurance	6900	\$ 97,704	\$ (7,087)	\$ 90,617	(Sch 6)
169		Quality Assurance Fees	6900	\$ 545,787	\$ 0	\$ 545,787	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 83,221	\$ 0	\$ 83,221	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,631	(86)	18,545	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 101,852	\$ (86)	\$ 101,766	
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	
		Subtotal 155 - 174		\$ 2,327,409	\$ (145,484)	\$ 2,181,925	
200		Total		\$ 11,885,574	\$ (353,081)	\$ 11,532,493	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 187,239	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
PARK ANAHEIM HEALTHCARE CENTER

NPI:
1851460240

OSHPD Facility Number:
206301135

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	Description	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	0	0	0	0	0	1,581	(3,965)	(420)	(986)

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
PARK ANAHEIM HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1851460240

OSHPD Facility No:
206301135

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE CARE COST PER PATIENT DAY
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SUBACUTE CARE ROUTINE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$ N/A	\$ 2,657,213	\$ 188.90
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 312,946	\$ 22.25
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 673,348	\$ 47.87
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 277,571	\$ 19.73
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 9,454	\$ 0.67
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 12,921	\$ 0.92
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 36,363	\$ 2.58
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 219,016	\$ 15.57
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 428,976	\$ 30.50
11	Cost of Routine Service/Audited Total Routine Costs	\$ 5,744,774	\$ 4,627,807	\$ 328.98
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 408.27	\$ 328.98	

SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 1,077,992	\$ 76.63
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 18,193	\$ 1.29
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 63,073	\$ 4.48
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 14,884	\$ 1.06
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 507	\$ 0.04
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 3,862	\$ 0.27
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 10,867	\$ 0.77
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 65,453	\$ 4.65
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	\$ N/A	\$ 0	\$ 0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	\$ N/A	\$ 128,200	\$ 9.11
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 0	\$ 1,383,032	\$ 98.32
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 0.00	\$ 98.32	

SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 3,735,205	\$ 265.53 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 331,139	\$ 23.54 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 736,421	\$ 52.35 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 292,454	\$ 20.79 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 9,961	\$ 0.71 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 16,783	\$ 1.19 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 47,230	\$ 3.36 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 284,469	\$ 20.22 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 557,176	\$ 39.61 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 5,744,774	\$ 6,010,839	\$ 427.30 *
36	Total Patient Days (Adj 31)	14,071	14,067	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 408.27	\$ 427.30	
38	Medi-Cal Overpayments (Adj)	\$ 0	\$ 0	
39	Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	
40	Amount Due Provider (State) (Line 38 + Line 39)	\$ 0	\$ 0	

GENERAL INFORMATION

41	Contracted Number of Subacute Care Beds (Adj 42)		41	
42	Total Licensed Nursing Facility Beds (Adj)	115	115	
43	Total Licensed Capacity (All levels) (Adj)	115	115	
44	Total Medi-Cal Subacute Care Patient Days (Adj 34)	12,542	1,117	

CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj)	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 292,454	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 292,454	

VENTILATOR / NONVENTILATOR

	AUDITED COSTS (Adj 43)	AUDITED TOTAL DAYS (Adj 35)	AUDITED MEDI-CAL DAYS (Adj 34)	
48	Ventilator (Equipment Cost Only)	\$ 29,465	4,697	373
49	Nonventilator	\$ N/A	9,370	744
50	TOTAL	\$ N/A	14,067	1,117

*(To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
PARK ANAHEIM HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1851460240

OSHPD Facility Number:
206301135

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 36, 41)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 37, 38, 39, 40)	SUBACUTE CARE ANCILLARY COST *
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PATIENT SUPPLIES

1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 0				\$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	4,292				1,850
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	85,551				36,882
4	Cost of Capital Related (Sch. 5, Ln. 75)	10,821				4,665
5	Property Taxes (Sch. 5, Ln. 75)	369				159
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	332				143
7	Professional Liability Insurance (Sch. 6, Ln. 75)	935				403
8	Quality Assurance Fees (Sch. 6, Ln. 75)	5,630				2,427
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	11,027				4,754
11	Total Patient Supplies Ancillary Service	\$ 118,955	\$ 240,626	0.494357	\$ 103,736	\$ 51,283

SPECIALIZED SUPPORT SURFACES

12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	0				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	0				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	0				0
16	Property Taxes (Sch. 5, Ln. 77)	0				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	0				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	0				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	0				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	0				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 0	\$ 8,225	0.000000	\$ 0	\$ 0

PHYSICAL THERAPY

23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 503,323				\$ 74,106
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	10,061				1,481
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	6,168				908
26	Cost of Capital Related (Sch. 5, Ln. 80)	13,069				1,924
27	Property Taxes (Sch. 5, Ln. 80)	445				66
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	1,752				258
29	Professional Liability Insurance (Sch. 6, Ln. 80)	4,932				726
30	Quality Assurance Fees (Sch. 6, Ln. 80)	29,703				4,373
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	58,179				8,566
33	Total Physical Therapy Ancillary Service	\$ 627,633	\$ 1,453,286	0.431872	\$ 213,974	\$ 92,409

RESPIRATORY THERAPY

34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 0				\$ 0
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	0				0
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	0				0
37	Cost of Capital Related (Sch. 5, Ln. 81)	0				0
38	Property Taxes (Sch. 5, Ln. 81)	0				0
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	0				0
40	Professional Liability Insurance (Sch. 6, Ln. 81)	0				0
41	Quality Assurance Fees (Sch. 6, Ln. 81)	0				0
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	0				0
44	Total Respiratory Ancillary Service	\$ 0	\$ 4,743	0.000000	\$ 4,743	\$ 0

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
PARK ANAHEIM HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1851460240

OSHPD Facility Number:
206301135

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 36, 41)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 37, 38, 39, 40)	SUBACUTE CARE ANCILLARY COST *
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OCCUPATIONAL THERAPY

45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 423,722				\$ 62,998
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	8,320				1,237
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	4,979				740
48	Cost of Capital Related (Sch. 5, Ln. 82)	10,514				1,563
49	Property Taxes (Sch. 5, Ln. 82)	358				53
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	1,472				219
51	Professional Liability Insurance (Sch. 6, Ln. 82)	4,144				616
52	Quality Assurance Fees (Sch. 6, Ln. 82)	24,957				3,711
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	48,883				7,268
55	Total Occupational Therapy Ancillary Service	\$ 527,350	\$ 1,370,963	0.384656	\$ 203,831	\$ 78,405

SPEECH PATHOLOGY

56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 84,994				\$ 23,725
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	1,174				328
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	294				82
59	Cost of Capital Related (Sch. 5, Ln. 83)	495				138
60	Property Taxes (Sch. 5, Ln. 83)	17				5
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	286				80
62	Professional Liability Insurance (Sch. 6, Ln. 83)	805				225
63	Quality Assurance Fees (Sch. 6, Ln. 83)	4,846				1,353
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	9,492				2,650
66	Total Speech Pathology Ancillary Service	\$ 102,403	\$ 218,223	0.469257	\$ 60,913	\$ 28,584

PHARMACY

67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	1,777				0
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	129,127				0
70	Cost of Capital Related (Sch. 5, Ln. 85)	750				0
71	Property Taxes (Sch. 5, Ln. 85)	26				0
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	433				0
73	Professional Liability Insurance (Sch. 6, Ln. 85)	1,218				0
74	Quality Assurance Fees (Sch. 6, Ln. 85)	7,337				0
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	14,371				0
77	Total Pharmacy Ancillary Service	\$ 155,039	\$ 1,094,250	0.141685	\$ 0	\$ 0

LABORATORY

78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	635				180
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	46,169				13,113
81	Cost of Capital Related (Sch. 5, Ln. 90)	268				76
82	Property Taxes (Sch. 5, Ln. 90)	9				3
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	155				44
84	Professional Liability Insurance (Sch. 6, Ln. 90)	436				124
85	Quality Assurance Fees (Sch. 6, Ln. 90)	2,623				745
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	5,138				1,459
88	Total Laboratory Ancillary Service	\$ 55,434	\$ 256,990	0.215705	\$ 72,987	\$ 15,744

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
PARK ANAHEIM HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1851460240

OSHPD Facility Number:
206301135

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 36, 41)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 37, 38, 39, 40)	SUBACUTE CARE ANCILLARY COST *
HOME HEALTH SERVICES						
89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	\$ 0				\$ 0
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				0
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				0
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				0
93	Property Taxes (Sch. 5, Ln. 95)	0				0
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				0
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				0
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				0
97	Caregiver Training (Sch. 6, Ln. 95)	0				0
98	Cost of Administration (Sch. 6, Ln. 95)	0				0
99	Total Home Health Services Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

OTHER ANCILLARY SERVICES						
100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	304				84
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	22,076				6,101
103	Cost of Capital Related (Sch. 5, Ln. 100)	128				35
104	Property Taxes (Sch. 5, Ln. 100)	4				1
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	74				20
106	Professional Liability Insurance (Sch. 6, Ln. 100)	208				58
107	Quality Assurance Fees (Sch. 6, Ln. 100)	1,254				347
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	2,457				679
110	Total Other Ancillary Service	\$ 26,506	\$ 99,341	0.266819	\$ 27,453	\$ 7,325

SUBACUTE CARE ANCILLARY SERVICES						
111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					\$ 917,163
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					13,033
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					5,247
114	Cost of Capital Related (Sch. 5, Ln. 101)					6,481
115	Property Taxes (Sch. 5, Ln. 101)					221
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					3,097
117	Professional Liability Insurance (Sch. 6, Ln. 101)					8,716
118	Quality Assurance Fees (Sch. 6, Ln. 101)					52,498
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					102,825
121	Total Subacute Ancillary Service					\$ 1,109,282

TOTAL COST OF ANCILLARY SERVICES						
122	Cost of Direct Care - Labor					\$ 1,077,992
123	Cost of Indirect Care - Labor					18,193
124	Cost of Direct and Indirect Nonlabor					63,073
125	Cost of Capital Related					14,884
126	Property Taxes					507
127	CDPH Licensing Fees					3,862
128	Professional Liability Insurance					10,867
129	Quality Assurance Fees					65,453
130	Caregiver Training					0
131	Cost of Administration					128,200
132	Total Cost of Subacute Care Ancillary Services					\$ 1,383,032

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period		NPI		Adjustments
PARK ANAHEIM HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1851460240		44
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 for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$187,239	\$187,239	

Provider Name							Fiscal Period	NPI	Adjustments		
PARK ANAHEIM HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1851460240	44		
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					
RECLASSIFICATIONS OF REPORTED COSTS											
2	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	\$5,900	(\$5,900)	\$0	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	17,810	5,900	23,710	
							To reclassify laundry expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$89,777	(\$6,893)	\$82,884 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	730,593	6,893	737,486 *	
							To reclassify pharmacy consultant expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
4	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$1,797,862	(\$52,430)	\$1,745,432 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	388,729	(11,738)	376,991 *	
	10.5	125	1	8A-1	125	1	Subacute Care - Salaries and Wages	1,979,084	52,430	2,031,514 *	
	10.5	125	2	8A-1	125	2	Subacute Care - Fringe Benefits	443,073	11,738	454,811 *	
							To reclassify a portion of salaries and fringe benefits for Director of Nursing (DON) for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
5	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	* \$1,745,432	(\$34,270)	\$1,711,162 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 376,991	(7,672)	369,319 *	
	10.5	125	1	8A-1	125	1	Subacute Care - Salaries and Wages	* 2,031,514	34,270	2,065,784	
	10.5	125	2	8A-1	125	2	Subacute Care - Fringe Benefits	* 454,811	7,672	462,483 *	
							To reclassify a portion of salaries and fringe benefits for Minimum Data Set (MDS) for proper cost determination. 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	NPI	Adjustments		
PARK ANAHEIM HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1851460240	44		
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>											
6	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	*	\$1,711,162	(\$32,907)	\$1,678,255 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	369,319	(7,367)	361,952 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages		399,634	32,907	432,541 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits		65,303	7,367	72,670 *
							To reclassify Central Supply Clerk wages and benefits to the Administration cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501				
7	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor		\$356,660	(\$47,117)	\$309,543 *
	10.5	035	4	8A-1	035	4	Leases and Rentals		680,791	47,117	727,908 *
							To reclassify lease expenses from the using cost center to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$737,486	\$3,122	\$740,608 *
	10.5	168	4	8A-1	168	4	Professional Liability Insurance		97,704	(3,122)	94,582 *
							To reclassify taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501				
9	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$82,884	\$14,378	\$97,262 *
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor		595,315	(14,378)	580,937 *
							To reclassify enteral expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

Provider Name							Fiscal Period	NPI	Adjustments		
PARK ANAHEIM HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1851460240	44		
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>											
10	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$97,262	(\$2,494)	\$94,768 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	740,608	2,494	743,102 *
							To reclassify office supplies expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
11	10.5	035	4	8A-1	035	4	Leases and Rentals	*	\$727,908	\$1,841	\$729,749 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	94,768	(1,841)	92,927 *
							To reclassify skilled nursing oxygen rental expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
12	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor		\$72,918	\$7,831	\$80,749
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	92,927	(7,831)	85,096 *
							To reclassify IV expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
13	10.5	035	4	8A-1	035	4	Leases and Rentals	*	\$729,749	\$88,236	\$817,985
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	*	580,937	(88,236)	492,701
							To reclassify subacute oxygen rental expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
PARK ANAHEIM HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1851460240	44	
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>										
14	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$17,357	(\$43)	\$17,314 *
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	26,207	(66)	26,141 *
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	24,179	(60)	24,119 *
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	51,624	(129)	51,495 *
	10.5	101	2	8A-1	101	2	Subacute Care Ancillary Services - Fringe Benefits	167,914	(420)	167,494 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 361,952	(971)	360,981 *
	10.5	125	2	8A-1	125	2	Subacute Care - Fringe Benefits	* 462,483	(1,107)	461,376 *
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	17,730	(44)	17,686 *
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	22,595	(57)	22,538 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 72,670	(163)	72,507 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	21,280	(53)	21,227 *
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	18,631	(47)	18,584 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 743,102	3,160	746,262 *
							To reclassify employee's benefits to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			

Provider Name							Fiscal Period	NPI	Adjustments		
PARK ANAHEIM HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1851460240	44		
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>											
15	10.5	101	4	8A-1	101	4	Subacute Care Ancillary Services - Other - Nonlabor To include respiratory therapy expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$1,581	\$1,581	
16	10.5	168	4	8A-1	168	4	Professional Liability Insurance To eliminate liability insurance expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$94,582	(\$3,965)	\$90,617
17	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To adjust nursing supplies expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	*	\$85,096	(\$420)	\$84,676 *
18	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate nursing supplies expense due to insufficient documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	*	\$84,676	(\$986)	\$83,690 *
19	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate nursing supplies expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)	*	\$83,690	(\$655)	\$83,035 *
20	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate nursing supplies expense to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$83,035	(\$1,405)	\$81,630 *
*Balance carried forward from prior/to subsequent adjustments										Page 6	

Provider Name							Fiscal Period	NPI	Adjustments		
PARK ANAHEIM HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1851460240	44		
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					
ADJUSTMENTS TO REPORTED COSTS											
21	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate office supplies expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)	*	\$746,262	(\$19,405)	\$726,857 *
22	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To adjust the amount the provider got refund from the vendor. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$81,630	(\$1,309)	\$80,321
23	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate office supplies expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$726,857	(\$1,121)	\$725,736 *
24	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	\$17,314	(\$9)	\$17,305 *
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	*	26,141	(14)	26,127 *
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	*	24,119	(13)	24,106 *
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	*	51,495	(28)	51,467 *
	10.5	101	2	8A-1	101	2	Subacute Care Ancillary Services - Fringe Benefits	*	167,494	(91)	167,403 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	360,981	(210)	360,771 *
	10.5	125	2	8A-1	125	2	Subacute Care - Fringe Benefits	*	461,376	(240)	461,136 *
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	*	17,686	(10)	17,676 *
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	*	22,538	(12)	22,526 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	72,507	(35)	72,472 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	*	21,227	(12)	21,215 *
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits To eliminate employee's benefits not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	*	18,584	(10)	18,574 *

Provider Name							Fiscal Period	NPI		Adjustments	
PARK ANAHEIM HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1851460240		44	
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>											
25	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	\$17,305	(\$27)	\$17,278
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	*	26,127	(41)	26,086
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	*	24,106	(38)	24,068
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	*	51,467	(82)	51,385
	10.5	101	2	8A-1	101	2	Subacute Care Ancillary Services - Fringe Benefits	*	167,403	(266)	167,137
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	360,771	(615)	360,156
	10.5	125	2	8A-1	125	2	Subacute Care - Fringe Benefits	*	461,136	(701)	460,435
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	*	17,676	(28)	17,648
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	*	22,526	(36)	22,490
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	72,472	(103)	72,369
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	*	21,215	(34)	21,181
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	*	18,574	(29)	18,545
							To eliminate employee's benefits due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)				
26	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	*	\$309,543	(\$5,640)	\$303,903
							To eliminate patient television costs. 42 CFR 413.9(c)(3), 413.24 and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304				
27	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages		\$141,165	(\$63,634)	\$77,531
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages		249,371	(18,783)	230,588
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	*	1,678,255	(61,514)	1,616,741
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	432,541	(107,943)	324,598
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	725,736	(65,198)	660,538
							To adjust reported home office costs to agree with the Longwood Management Corporation Home Office Audit Reports for fiscal period ended February 29, 2012 and February 28, 2013. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
PARK ANAHEIM HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1851460240	44	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>										
28	10.7	105	1,2,3	7	105	Skilled Nursing Care (Square Feet)	7,613	(107)	7,506	
	10.7	165	1,2,3	7	165	Administration	821	107	928	
To adjust square footage statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
29	10.7	105	4	7	105	Skilled Nursing Care (Laundry Pounds)	234,600	30	234,630	
	10.7	125	4	7	125	Subacute Care	136,530	(40)	136,490	
	10.7	175	4	7	N/A	Total - Laundry Pound	371,130	(10)	371,120	
To adjust laundry pounds statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
30	10.7	105	5	7	105	Skilled Nursing Care (Meals Served)	70,380	9	70,389	
	10.7	125	5	7	125	Subacute Care	22,944	3,912	26,856	
	10.7	175	5	7	N/A	Total - Meals Served	93,324	3,921	97,245	
To adjust meals served statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	NPI	Adjustments	
PARK ANAHEIM HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1851460240	44	
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 PATIENT DAYS</u>										
31	4.1	5	6	1	12	Total Patient Days - Skilled Nursing Care	24,010	3	24,013	
	4.1	25	6	Subacute 1	36	Total Patient Days - Subacute Care	14,071	(4)	14,067	
To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304										
32	Not Reported			1	16	Medi-Cal Managed Care Days - Skilled Nursing Care	0	17,074	17,074	
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										
33	4.1	5	2	1	15	Medi-Cal Days - Skilled Nursing Care	18,021	(17,074)	947	
To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through September 30, 2013 Report Date: October 14, 2013 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 51511										

Provider Name							Fiscal Period		NPI		Adjustments
PARK ANAHEIM HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1851460240		44
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 PATIENT DAYS</u>											
34	4.3	100	2	Subacute 1	48	N/A	Medi-Cal Subacute Care Patients Days - Ventilator	6,005	(5,632)	373	
	4.3	115	2	Subacute 1	49	N/A	Medi-Cal Subacute Care Patients Days - Non-Ventilator	6,537	(5,793)	744	
	4.3	120	2	Subacute 1	44	N/A	Medi-Cal Subacute Care Patients Days - Total	12,542	(11,425)	1,117	
							To reflect ventilator Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through September 30, 2013 Report Date: October 14, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Care Contract No.: 07-03-70120				
35	4.3	100	1	Subacute 1	48	N/A	Total Subacute Care Days - Ventilator	6,005	(1,308)	4,697	
	4.3	115	1	Subacute 1	49	N/A	Total Subacute Care Days - Nonventilator	8,066	1,304	9,370	
							To reflect total subacute care patient days and to include total ventilator and nonventilator patient days in the subacute care schedule 1, lines 11, 48, and 49. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Care Contract No.: 07-03-70120				

Provider Name							Fiscal Period	NPI	Adjustments		
PARK ANAHEIM HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1851460240	44		
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 TOTAL CHARGES</u>											
36	13	10	2	SA2	11	Patient Supplies - Total Ancillary Charges To eliminate total ancillary charges applicable to medical supplies for proper matching of revenue and expense since enteral costs were expensed to Subacute care. 42 CFR 413.5, 413.20, 413.24, 413.50 and 413.53 CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304 and 2306	\$262,515	(\$21,889)	\$240,626		
37	13	10	4	SA2	11	Patient Supplies - Total Subacute Ancillary Charges To eliminate total Subacute ancillary charges applicable to medical supplies for proper matching of revenue and expense since enteral costs were expensed to Subacute care. 42 CFR 413.5, 413.20, 413.24, 413.50 and 413.53 CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304 and 2306	\$114,274	(\$10,538)	\$103,736		
38	13	16	4	SA2	44	Respiratory Therapy - Total Subacute Ancillary Charges To include total subacute respiratory therapy charges to the appropriate ancillary cost center. 42 CFR 413.5, 413.20, 413.24, 413.50 and 413.53 CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304 and 2306 CCR, Title 22, Sections 51081, 51123 and 51511.5	\$0	\$4,743	\$4,743		
39	13	12	4	SA2	22	Specialized Support Surfaces - Total Subacute Ancillary Charges To eliminate the reported subacute specialized support surfaces charges since they are not included in the Medi-Cal rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2104.4, 2300 and 2304 CCR, Title 22, Section 51511.5	\$8,225	(\$8,225)	\$0		

Provider Name							Fiscal Period	NPI	Adjustments	
PARK ANAHEIM HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1851460240	44	
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 TOTAL CHARGES</u>										
40	13	20	4	SA2	77	Pharmacy - Total Subacute Ancillary Charges To eliminate the subacute pharmacy charges due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)	\$229,378	(\$229,378)	\$0	
41	13	16	2	SA2	44	Respiratory Therapy - Total Ancillary Charges To include total respiratory therapy charges to the appropriate ancillary cost center. 42 CFR 413.5, 413.20, 413.24, 413.50 and 413.53 CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304 and 2306 CCR, Title 22, Sections 51081, 51123 and 51511	\$0	\$4,743	\$4,743	

Provider Name							Fiscal Period			NPI		Adjustments
PARK ANAHEIM HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1851460240		44
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>												
42	Not Reported			Subacute 1	41		Contracted Number of Subacute Care Beds To reflect the number of contracted Subacute care beds in the audit report. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Care Contract No. 07-03-70120	0	41	41		
43	Not Reported			Subacute 1	48		Total Subacute Costs - Ventilator To reflect subacute care ventilator equipment cost in the audit report. 42 CFR 413.24 and 413.24 / CMS Pub. 15-1, Section 2300 and 2304 Medi-Cal Adult Subacute Contract No.07-03-70120	\$0	\$29,465	\$29,465		
44	Not Reported			1	14	N/A	Medi-Cal Credit Balances 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	\$11,944	\$11,944		