

**REPORT
ON THE
HOME OFFICE AUDIT**

**SUN MAR MANAGEMENT SERVICES
BREA, CALIFORNIA**

**FISCAL PERIOD ENDED
SEPTEMBER 30, 2010**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Felipe Avila
Auditor: Oscar Herrera**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: March 12, 2012

William Presnell, CFO
Sun Mar Management Services
3050 Saturn Street, Suite 201
Brea, CA 92821

SUN MAR MANAGEMENT SERVICES
FISCAL PERIOD ENDED SEPTEMBER 30, 2010

We have examined the Medi-Cal Home Office Cost Report for the fiscal period ended September 30, 2010. 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 Summary of Audited Home Office Costs to Health Care Facilities represents a proper determination of home office allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles. The audited home office cost will be incorporated, by separate adjustment, into each applicable facility audit report.

This audit report includes the:

1. Summary of Audited Home Office Costs to Health Care Facilities and Supporting Schedules
2. Audit Adjustments Schedule

If you disagree with the decision of the Department, the results of the home office audit may only be appealed through each individual facility's audit report. Please refer to the appeal instructions in each facility's audit report.

William Presnell
Page 2

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

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

Certified

TABLE OF CONTENTS

SCHEDULES

- 1 - SUMMARY OF AUDITED HOME OFFICE COSTS TO HEALTH CARE FACILITIES**

- 2 - COMPARISON OF REPORTED AND AUDITED HOME OFFICE COSTS**

- 3 - SUMMARY ALLOCATION OF HOME OFFICE COSTS CAPITAL RELATED**

- 3-1 - SUMMARY ALLOCATION OF HOME OFFICE COSTS NONCAPITAL RELATED**

- 4 - POOLED ALLOCATION OF EXPENSES TO CHAIN COMPONENTS**

- 5 - FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS CAPITAL AND NONCAPITAL RELATED**

- 6 - FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS - STATISTICS CAPITAL AND NONCAPITAL RELATED**

- 7 - DIRECT ALLOCATION OF CAPITAL COSTS TO CHAIN COMPONENTS**

- 7-1 - DIRECT ALLOCATION OF NONCAPITAL COSTS TO CHAIN COMPONENTS**

- 8 - TRIAL BALANCE OF EXPENSES**

HOME OFFICE NAME:
SUN MAR MANAGEMENT SERVICESFISCAL PERIOD ENDED:
SEPTEMBER 30, 2010

<u>HEALTH CARE FACILITIES</u>		NPI NUMBER	FISCAL YEAR END	CAPITAL RELATED (Sch. 3) 1	NONCAPITAL RELATED (Sch. 3-1) 2	TOTAL AUDITED H.O. COST (COLUMN 1 + 2) 3
1	ALCOTT REHABILITATION HOSPITAL	1073619904	04/30/09	\$23,865	\$348,851	\$372,716
1.01	ANAHEIM HEALTH CARE CENTER	1295831139	12/31/09	38,925	568,992	607,917
1.02	CITRUS NURSING CENTER	1346346285	12/31/09	17,592	257,155	274,747
1.03	COUNTRY OAKS CARE CENTER	1992960363	12/31/09	73,697	282,355	356,052
1.04	DEL MAR CONVALESCENT HOSPITAL	1972609808	03/31/09	8,418	123,050	131,468
1.05	EXTENDED CARE HOSPITAL OF RIVERSIDE	1902902828	01/31/09	18,749	274,067	292,816
1.06	FRENCH PARK CARE CENTER	1245323088	12/31/09	40,346	589,761	630,107
1.07	GARDEN PARK CARE CENTER	1477659399	12/31/09	26,007	380,158	406,165
1.08	GORDON LANE	1205932126	12/31/09	19,177	280,313	299,490
1.09	HERITAGE MANOR	1457457384	12/31/09	16,711	244,271	260,982
1.11	MISSION CARE CENTER	1891950267	07/31/09	41,102	208,256	249,358
1.12	MONTEREY PARK CONVALESCENT HOSPITAL	1487750303	12/31/09	15,500	226,567	242,067
1.13	NORTH VALLEY NURSING CENTER	1770689697	06/30/09	17,360	253,760	271,120
1.14	PACIFIC CONVALESCENT HOSPITAL	1609972520	03/31/09	9,238	135,044	144,282
1.15	PARAMOUNT CONVALESCENT HOSPITAL	1346346277	12/31/09	10,465	152,970	163,435
1.16	PARK REGENCY CARE CENTER	1184720005	11/30/09	19,173	280,267	299,440
1.17	POMONA VISTA CARE CENTER	1639334006	12/31/09	47,846	120,381	168,227
1.18	SIERRA VIEW CARE CENTER	1356506729	12/31/09	80,896	220,748	301,644
1.19	SUN MAR NURSING CENTER	1386740207	12/31/09	11,715	171,248	182,963
1.20	SUNSET MANOR CONVALESCENT HOSPITAL	1942306865	04/30/09	19,808	289,543	309,351
1.21	VICTORIA CARE CENTER	1720243199	03/31/09	41,497	125,709	167,206
1.22	VILLA RANCHO BERNARDO	1518063437	12/31/09	50,956	744,845	795,801
				<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	SUBTOTAL (SUM OF LINES 1 - 1.22)			<u>\$649,043</u>	<u>\$6,278,311</u>	<u>\$6,927,354</u>

HOME OFFICE NAME:
SUN MAR MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
SEPTEMBER 30, 2010

<u>HEALTH CARE FACILITIES</u>		NPI NUMBER	FISCAL YEAR END	REPORTED SUMMARY OF ALLOC. COST 1	AUDITED H.O. COST (Sch. 3 & 3-1) 2	VARIANCE (COLUMN 1 - 2) 3
1	ALCOTT REHABILITATION HOSPITAL	1073619904	04/30/09	\$908,624	\$372,716	(\$535,908)
1.01	ANAHEIM HEALTH CARE CENTER	1295831139	12/31/09	1,482,016	607,917	(874,099)
1.02	CITRUS NURSING CENTER	1346346285	12/31/09	669,792	274,747	(395,045)
1.03	COUNTRY OAKS CARE CENTER	1992960363	12/31/09	735,432	356,052	(379,380)
1.04	DEL MAR CONVALESCENT HOSPITAL	1972609808	03/31/09	320,497	131,468	(189,029)
1.05	EXTENDED CARE HOSPITAL OF RIVERSIDE	1902902828	01/31/09	713,846	292,816	(421,030)
1.06	FRENCH PARK CARE CENTER	1245323088	12/31/09	1,536,111	630,107	(906,004)
1.07	GARDEN PARK CARE CENTER	1477659399	12/31/09	990,175	406,165	(584,010)
1.08	GORDON LANE	1205932126	12/31/09	730,117	299,490	(430,627)
1.09	HERITAGE MANOR	1457457384	12/31/09	636,237	260,982	(375,255)
1.11	MISSION CARE CENTER	1891950267	07/31/09	542,437	249,358	(293,079)
1.12	MONTEREY PARK CONVALESCENT HOSPITAL	1487750303	12/31/09	590,122	242,067	(348,055)
1.13	NORTH VALLEY NURSING CENTER	1770689697	06/30/09	660,946	271,120	(389,826)
1.14	PACIFIC CONVALESCENT HOSPITAL	1609972520	03/31/09	351,748	144,282	(207,466)
1.15	PARAMOUNT CONVALESCENT HOSPITAL	1346346277	12/31/09	398,435	163,435	(235,000)
1.16	PARK REGENCY CARE CENTER	1184720005	11/30/09	730,003	299,440	(430,563)
1.17	POMONA VISTA CARE CENTER	1639334006	12/31/09	313,547	168,227	(145,320)
1.18	SIERRA VIEW CARE CENTER	1356506729	12/31/09	574,963	301,644	(273,319)
1.19	SUN MAR NURSING CENTER	1386740207	12/31/09	446,037	182,963	(263,074)
1.20	SUNSET MANOR CONVALESCENT HOSPITAL	1942306865	04/30/09	754,155	309,351	(444,804)
1.21	VICTORIA CARE CENTER	1720243199	03/31/09	327,431	167,206	(160,225)
1.22	VILLA RANCHO BERNARDO	1518063437	12/31/09	1,940,073	795,801	(1,144,272)
					0	0
18	SUBTOTAL (SUM OF LINES 1 - 1.22)			\$16,352,744	\$6,927,354	(\$9,425,390)
<u>OTHER COMPONENTS</u>						
19	CITRUS VALLEY RETIREMENT	N/A	12/31/09		\$77,414	\$77,414
19.01	PARK REGENCY RETIREMENT	N/A	12/31/09		121,035	121,035
27	OTHER MANAGED FACILITIES			0	0	0
	SUBTOTAL (SUM OF LINES 19 - 27)			\$0	\$198,449	\$198,449
	GRAND TOTAL			\$16,352,744	\$7,125,803	(\$9,226,941)

HOME OFFICE NAME:
SUN MAR MANAGEMENT SERVICESFISCAL PERIOD ENDED:
SEPTEMBER 30, 2010

		NPI NUMBER	FISCAL YEAR END	DIRECT CAPITAL (Sch. 7)	FUNCTIONAL CAPITAL (Sch. 5)	POOLED CAPITAL (Sch. 4)	TOTAL CAPITAL RELATED
			1	2	3	4	5
<u>HEALTH CARE FACILITIES</u>							
1	ALCOTT REHABILITATION HOSPITAL	1073619904	04/30/09	\$0	\$0	\$23,865	\$23,865
1.01	ANAHEIM HEALTH CARE CENTER	1295831139	12/31/09	0	0	38,925	38,925
1.02	CITRUS NURSING CENTER	1346346285	12/31/09	0	0	17,592	17,592
1.03	COUNTRY OAKS CARE CENTER	1992960363	12/31/09	54,381	0	19,316	73,697
1.04	DEL MAR CONVALESCENT HOSPITAL	1972609808	03/31/09	0	0	8,418	8,418
1.05	EXTENDED CARE HOSPITAL OF RIVERSIDE	1902902828	01/31/09	0	0	18,749	18,749
1.06	FRENCH PARK CARE CENTER	1245323088	12/31/09	0	0	40,346	40,346
1.07	GARDEN PARK CARE CENTER	1477659399	12/31/09	0	0	26,007	26,007
1.08	GORDON LANE	1205932126	12/31/09	0	0	19,177	19,177
1.09	HERITAGE MANOR	1457457384	12/31/09	0	0	16,711	16,711
1.11	MISSION CARE CENTER	1891950267	07/31/09	26,855	0	14,247	41,102
1.12	MONTEREY PARK CONVALESCENT HOSPITAL	1487750303	12/31/09	0	0	15,500	15,500
1.13	NORTH VALLEY NURSING CENTER	1770689697	06/30/09	0	0	17,360	17,360
1.14	PACIFIC CONVALESCENT HOSPITAL	1609972520	03/31/09	0	0	9,238	9,238
1.15	PARAMOUNT CONVALESCENT HOSPITAL	1346346277	12/31/09	0	0	10,465	10,465
1.16	PARK REGENCY CARE CENTER	1184720005	11/30/09	0	0	19,173	19,173
1.17	POMONA VISTA CARE CENTER	1639334006	12/31/09	39,611	0	8,235	47,846
1.18	SIERRA VIEW CARE CENTER	1356506729	12/31/09	65,794	0	15,102	80,896
1.19	SUN MAR NURSING CENTER	1386740207	12/31/09	0	0	11,715	11,715
1.20	SUNSET MANOR CONVALESCENT HOSPITAL	1942306865	04/30/09	0	0	19,808	19,808
1.21	VICTORIA CARE CENTER	1720243199	03/31/09	32,897	0	8,600	41,497
1.22	VILLA RANCHO BERNARDO	1518063437	12/31/09	0	0	50,956	50,956
				0	0	0	0
SUBTOTAL (SUM OF LINES 1 - 1.22)				\$219,538	\$0	\$429,505	\$649,043
<u>OTHER COMPONENTS</u>							
19	CITRUS VALLEY RETIREMENT	N/A	12/31/09	\$0	\$0	\$4,957	\$4,957
19.01	PARK REGENCY RETIREMENT	N/A	12/31/09	0	0	7,750	7,750
27	OTHER MANAGED FACILITIES			0	0	0	0
SUBTOTAL (SUM OF LINES 19 - 27)				\$0	\$0	\$12,707	\$12,707
GRAND TOTAL ^L				\$219,538	\$0	\$442,212	\$661,750

(To Sch. 1 & 2)

HOME OFFICE NAME:
SUN MAR MANAGEMENT SERVICESFISCAL PERIOD ENDED:
SEPTEMBER 30, 2010

		NPI NUMBER	FISCAL YEAR END	DIRECT COSTS (Sch. 7-1)	FUNCTIONAL COSTS (Sch. 5)	POOLED COSTS (Sch. 4)	TOTAL NONCAPITAL EXPENSE
			1	2	3	4	5
<u>HEALTH CARE FACILITIES</u>							
1	ALCOTT REHABILITATION HOSPITAL	1073619904	04/30/09	\$0	\$0	\$348,851	\$348,851
1.01	ANAHEIM HEALTH CARE CENTER	1295831139	12/31/09	0	0	568,992	568,992
1.02	CITRUS NURSING CENTER	1346346285	12/31/09	0	0	257,155	257,155
1.03	COUNTRY OAKS CARE CENTER	1992960363	12/31/09	0	0	282,355	282,355
1.04	DEL MAR CONVALESCENT HOSPITAL	1972609808	03/31/09	0	0	123,050	123,050
1.05	EXTENDED CARE HOSPITAL OF RIVERSIDE	1902902828	01/31/09	0	0	274,067	274,067
1.06	FRENCH PARK CARE CENTER	1245323088	12/31/09	0	0	589,761	589,761
1.07	GARDEN PARK CARE CENTER	1477659399	12/31/09	0	0	380,158	380,158
1.08	GORDON LANE	1205932126	12/31/09	0	0	280,313	280,313
1.09	HERITAGE MANOR	1457457384	12/31/09	0	0	244,271	244,271
1.11	MISSION CARE CENTER	1891950267	07/31/09	0	0	208,256	208,256
1.12	MONTEREY PARK CONVALESCENT HOSPITAL	1487750303	12/31/09	0	0	226,567	226,567
1.13	NORTH VALLEY NURSING CENTER	1770689697	06/30/09	0	0	253,760	253,760
1.14	PACIFIC CONVALESCENT HOSPITAL	1609972520	03/31/09	0	0	135,044	135,044
1.15	PARAMOUNT CONVALESCENT HOSPITAL	1346346277	12/31/09	0	0	152,970	152,970
1.16	PARK REGENCY CARE CENTER	1184720005	11/30/09	0	0	280,267	280,267
1.17	POMONA VISTA CARE CENTER	1639334006	12/31/09	0	0	120,381	120,381
1.18	SIERRA VIEW CARE CENTER	1356506729	12/31/09	0	0	220,748	220,748
1.19	SUN MAR NURSING CENTER	1386740207	12/31/09	0	0	171,248	171,248
1.20	SUNSET MANOR CONVALESCENT HOSPITAL	1942306865	04/30/09	0	0	289,543	289,543
1.21	VICTORIA CARE CENTER	1720243199	03/31/09	0	0	125,709	125,709
1.22	VILLA RANCHO BERNARDO	1518063437	12/31/09	0	0	744,845	744,845
				0	0	0	0
SUBTOTAL (SUM OF LINES 1 - 1.22)				\$0	\$0	\$6,278,311	\$6,278,311
<u>OTHER COMPONENTS</u>							
19	CITRUS VALLEY RETIREMENT	N/A	12/31/09	\$0	\$0	\$72,457	\$72,457
19.01	PARK REGENCY RETIREMENT	N/A	12/31/09	0	0	113,285	113,285
27	OTHER MANAGED FACILITIES			0	0	0	0
SUBTOTAL (SUM OF LINES 19 - 27)				\$0	\$0	\$185,742	\$185,742
GRAND TOTAL ^L				\$0	\$0	\$6,464,053	\$6,464,053

(To Sch. 1 & 2)

HOME OFFICE NAME:
SUN MAR MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
SEPTEMBER 30, 2010

		NPI NUMBER	TOTAL COST (SCH. G, COL. 1) 1	CAPITAL (Sch. 8) 2	NONCAPITAL (Sch. 8) 3	POOLED (COLUMN 2 + 3) 4
<u>HEALTH CARE FACILITIES</u>						
1	ALCOTT REHABILITATION HOSPITAL	1073619904	\$9,997,171	\$23,865	\$348,851	\$372,716
1.01	ANAHEIM HEALTH CARE CENTER	1295831139	16,305,850	38,925	568,992	607,917
1.02	CITRUS NURSING CENTER	1346346285	7,369,396	17,592	257,155	274,747
1.03	COUNTRY OAKS CARE CENTER	1992960363	8,091,559	19,316	282,355	301,671
1.04	DEL MAR CONVALESCENT HOSPITAL	1972609808	3,526,300	8,418	123,050	131,468
1.05	EXTENDED CARE HOSPITAL OF RIVERSIDE	1902902828	7,854,047	18,749	274,067	292,816
1.06	FRENCH PARK CARE CENTER	1245323088	16,901,023	40,346	589,761	630,107
1.07	GARDEN PARK CARE CENTER	1477659399	10,894,341	26,007	380,158	406,165
1.08	GORDON LANE	1205932126	8,033,061	19,177	280,313	299,490
1.09	HERITAGE MANOR	1457457384	7,000,174	16,711	244,271	260,982
1.11	MISSION CARE CENTER	1891950267	5,968,090	14,247	208,256	222,503
1.12	MONTEREY PARK CONVALESCENT HOSPITAL	1487750303	6,492,833	15,500	226,567	242,067
1.13	NORTH VALLEY NURSING CENTER	1770689697	7,272,104	17,360	253,760	271,120
1.14	PACIFIC CONVALESCENT HOSPITAL	1609972520	3,870,011	9,238	135,044	144,282
1.15	PARAMOUNT CONVALESCENT HOSPITAL	1346346277	4,383,732	10,465	152,970	163,435
1.16	PARK REGENCY CARE CENTER	1184720005	8,031,743	19,173	280,267	299,440
1.17	POMONA VISTA CARE CENTER	1639334006	3,449,808	8,235	120,381	128,616
1.18	SIERRA VIEW CARE CENTER	1356506729	6,326,064	15,102	220,748	235,850
1.19	SUN MAR NURSING CENTER	1386740207	4,907,535	11,715	171,248	182,963
1.20	SUNSET MANOR CONVALESCENT HOSPITAL	1942306865	8,297,571	19,808	289,543	309,351
1.21	VICTORIA CARE CENTER	1720243199	3,602,495	8,600	125,709	134,309
1.22	VILLA RANCHO BERNARDO	1518063437	21,345,356	50,956	744,845	795,801
					0	0
SUBTOTAL (SUM OF LINES 1 - 1.22)			\$179,920,264	\$429,505	\$6,278,311	\$6,707,816
<u>OTHER COMPONENTS</u>						
19	CITRUS VALLEY RETIREMENT	N/A	\$2,076,439	\$4,957	\$72,457	\$77,414
19.01	PARK REGENCY RETIREMENT	N/A	3,246,464	7,750	113,285	121,035
27	OTHER MANAGED FACILITIES		0	0	0	0
SUBTOTAL (SUM OF LINES 19 - 27)			\$5,322,903	\$12,707	\$185,742	\$198,449
GRAND TOTAL^L			\$185,243,167	\$442,212	\$6,464,054	\$6,906,266
MULTIPLIER				0.002387	0.034895	

HOME OFFICE NAME:
SUN MAR MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
SEPTEMBER 30, 2010

HEALTH CARE FACILITIES		NPI NUMBER	Building and Fixtures - Old 1	Movable Equipment - Old 2	Building and Fixtures - New 4	Movable Equipment - 5	AUDITED TOTAL CAPITAL
1	ALCOTT REHABILITATION HOSPITAL	1073619904	\$0	\$0	\$0	\$0	\$0
1.01	ANAHEIM HEALTH CARE CENTER	1295831139	0	0	0	0	0
1.02	CITRUS NURSING CENTER	1346346285	0	0	0	0	0
1.03	COUNTRY OAKS CARE CENTER	1992960363	0	0	0	0	0
1.04	DEL MAR CONVALESCENT HOSPITAL	1972609808	0	0	0	0	0
1.05	EXTENDED CARE HOSPITAL OF RIVERSIDE	1902902828	0	0	0	0	0
1.06	FRENCH PARK CARE CENTER	1245323088	0	0	0	0	0
1.07	GARDEN PARK CARE CENTER	1477659399	0	0	0	0	0
1.08	GORDON LANE	1205932126	0	0	0	0	0
1.09	HERITAGE MANOR	1457457384	0	0	0	0	0
1.11	MISSION CARE CENTER	1891950267	0	0	0	0	0
1.12	MONTEREY PARK CONVALESCENT HOSPITAL	1487750303	0	0	0	0	0
1.13	NORTH VALLEY NURSING CENTER	1770689697	0	0	0	0	0
1.14	PACIFIC CONVALESCENT HOSPITAL	1609972520	0	0	0	0	0
1.15	PARAMOUNT CONVALESCENT HOSPITAL	1346346277	0	0	0	0	0
1.16	PARK REGENCY CARE CENTER	1184720005	0	0	0	0	0
1.17	POMONA VISTA CARE CENTER	1639334006	0	0	0	0	0
1.18	SIERRA VIEW CARE CENTER	1356506729	0	0	0	0	0
1.19	SUN MAR NURSING CENTER	1386740207	0	0	0	0	0
1.20	SUNSET MANOR CONVALESCENT HOSPITAL	1942306865	0	0	0	0	0
1.21	VICTORIA CARE CENTER	1720243199	0	0	0	0	0
1.22	VILLA RANCHO BERNARDO	1518063437	0	0	0	0	0
SUBTOTAL (SUM OF LINES 1 - 1.22)			\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS							
19	CITRUS VALLEY RETIREMENT	N/A	\$0	\$0	\$0	\$0	\$0
19.01	PARK REGENCY RETIREMENT	N/A	0	0	0	0	0
27	OTHER MANAGED FACILITIES		0	0	0	0	0
SUBTOTAL (SUM OF LINES 19 - 27)			0	\$0	\$0	\$0	\$0
GRAND TOTAL^L			\$0	\$0	\$0	\$0	\$0

(To Sch. 3)

HOME OFFICE NAME:
SUN MAR MANAGEMENT SERVICESFISCAL PERIOD ENDED:
SEPTEMBER 30, 2010

	Salaries of Officers 11	Salaries and Wages of Others 12	Payroll Taxes 13	Emp Bene- Payroll Related 14	Emp Bene- Nonpayroll 15	Profit Sharing/Pensio 16	Legal Fees 17
HEALTH CARE FACILITIES							
1	ALCOTT REHABILITATION HOSPITAL	\$0	\$0	\$0	\$0	\$0	\$0
1.01	ANAHEIM HEALTH CARE CENTER	0	0	0	0	0	0
1.02	CITRUS NURSING CENTER	0	0	0	0	0	0
1.03	COUNTRY OAKS CARE CENTER	0	0	0	0	0	0
1.04	DEL MAR CONVALESCENT HOSPITAL	0	0	0	0	0	0
1.05	EXTENDED CARE HOSPITAL OF RIVERSIDE	0	0	0	0	0	0
1.06	FRENCH PARK CARE CENTER	0	0	0	0	0	0
1.07	GARDEN PARK CARE CENTER	0	0	0	0	0	0
1.08	GORDON LANE	0	0	0	0	0	0
1.09	HERITAGE MANOR	0	0	0	0	0	0
1.11	MISSION CARE CENTER	0	0	0	0	0	0
1.12	MONTEREY PARK CONVALESCENT HOSPITAL	0	0	0	0	0	0
1.13	NORTH VALLEY NURSING CENTER	0	0	0	0	0	0
1.14	PACIFIC CONVALESCENT HOSPITAL	0	0	0	0	0	0
1.15	PARAMOUNT CONVALESCENT HOSPITAL	0	0	0	0	0	0
1.16	PARK REGENCY CARE CENTER	0	0	0	0	0	0
1.17	POMONA VISTA CARE CENTER	0	0	0	0	0	0
1.18	SIERRA VIEW CARE CENTER	0	0	0	0	0	0
1.19	SUN MAR NURSING CENTER	0	0	0	0	0	0
1.20	SUNSET MANOR CONVALESCENT HOSPITAL	0	0	0	0	0	0
1.21	VICTORIA CARE CENTER	0	0	0	0	0	0
1.22	VILLA RANCHO BERNARDO	0	0	0	0	0	0
		0	0	0	0	0	0
	SUBTOTAL (SUM OF LINES 1 - 1.22)	\$0	\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS							
19	CITRUS VALLEY RETIREMENT	\$0	\$0	\$0	\$0	\$0	\$0
19.01	PARK REGENCY RETIREMENT	0	0	0	0	0	0
27	OTHER MANAGED FACILITIES	0	0	0	0	0	0
	SUBTOTAL (SUM OF LINES 19 - 27)	\$0	\$0	\$0	\$0	\$0	\$0
	GRAND TOTAL ^L	\$0	\$0	\$0	\$0	\$0	\$0

HOME OFFICE NAME:
SUN MAR MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
SEPTEMBER 30, 2010

	Auditing & Accounting Fees 18	SNF Functional Costs 18.1	Education 18.2	Fines & Penalties 18.3	Administrative Costs 18.4	Purchased Services/Consul 18.5	Utilities 19
HEALTH CARE FACILITIES							
1	ALCOTT REHABILITATION HOSPITAL	\$0	\$0	\$0	\$0	\$0	\$0
1.01	ANAHEIM HEALTH CARE CENTER	0	0	0	0	0	0
1.02	CITRUS NURSING CENTER	0	0	0	0	0	0
1.03	COUNTRY OAKS CARE CENTER	0	0	0	0	0	0
1.04	DEL MAR CONVALESCENT HOSPITAL	0	0	0	0	0	0
1.05	EXTENDED CARE HOSPITAL OF RIVERSIDE	0	0	0	0	0	0
1.06	FRENCH PARK CARE CENTER	0	0	0	0	0	0
1.07	GARDEN PARK CARE CENTER	0	0	0	0	0	0
1.08	GORDON LANE	0	0	0	0	0	0
1.09	HERITAGE MANOR	0	0	0	0	0	0
1.11	MISSION CARE CENTER	0	0	0	0	0	0
1.12	MONTEREY PARK CONVALESCENT HOSPITAL	0	0	0	0	0	0
1.13	NORTH VALLEY NURSING CENTER	0	0	0	0	0	0
1.14	PACIFIC CONVALESCENT HOSPITAL	0	0	0	0	0	0
1.15	PARAMOUNT CONVALESCENT HOSPITAL	0	0	0	0	0	0
1.16	PARK REGENCY CARE CENTER	0	0	0	0	0	0
1.17	POMONA VISTA CARE CENTER	0	0	0	0	0	0
1.18	SIERRA VIEW CARE CENTER	0	0	0	0	0	0
1.19	SUN MAR NURSING CENTER	0	0	0	0	0	0
1.20	SUNSET MANOR CONVALESCENT HOSPITAL	0	0	0	0	0	0
1.21	VICTORIA CARE CENTER	0	0	0	0	0	0
1.22	VILLA RANCHO BERNARDO	0	0	0	0	0	0
		0	0	0	0	0	0
	SUBTOTAL (SUM OF LINES 1 - 1.22)	\$0	\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS							
19	CITRUS VALLEY RETIREMENT	\$0	\$0	\$0	\$0	\$0	\$0
19.01	PARK REGENCY RETIREMENT	0	0	0	0	0	0
27	OTHER MANAGED FACILITIES	0	0	0	0	0	0
	SUBTOTAL (SUM OF LINES 19 - 27)	\$0	\$0	\$0	\$0	\$0	\$0
	GRAND TOTAL^L	\$0	\$0	\$0	\$0	\$0	\$0

HOME OFFICE NAME:
SUN MAR MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
SEPTEMBER 30, 2010

	Communications 20	Travel & Entertainment 21	Transportation 22	Cleaning, Office and 23	Minor Equipment 24	Repairs & Maintenance 25	Dues & Subscriptions 26
HEALTH CARE FACILITIES							
1 ALCOTT REHABILITATION HOSPITAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.01 ANAHEIM HEALTH CARE CENTER	0	0	0	0	0	0	0
1.02 CITRUS NURSING CENTER	0	0	0	0	0	0	0
1.03 COUNTRY OAKS CARE CENTER	0	0	0	0	0	0	0
1.04 DEL MAR CONVALESCENT HOSPITAL	0	0	0	0	0	0	0
1.05 EXTENDED CARE HOSPITAL OF RIVERSIDE	0	0	0	0	0	0	0
1.06 FRENCH PARK CARE CENTER	0	0	0	0	0	0	0
1.07 GARDEN PARK CARE CENTER	0	0	0	0	0	0	0
1.08 GORDON LANE	0	0	0	0	0	0	0
1.09 HERITAGE MANOR	0	0	0	0	0	0	0
1.11 MISSION CARE CENTER	0	0	0	0	0	0	0
1.12 MONTEREY PARK CONVALESCENT HOSPITAL	0	0	0	0	0	0	0
1.13 NORTH VALLEY NURSING CENTER	0	0	0	0	0	0	0
1.14 PACIFIC CONVALESCENT HOSPITAL	0	0	0	0	0	0	0
1.15 PARAMOUNT CONVALESCENT HOSPITAL	0	0	0	0	0	0	0
1.16 PARK REGENCY CARE CENTER	0	0	0	0	0	0	0
1.17 POMONA VISTA CARE CENTER	0	0	0	0	0	0	0
1.18 SIERRA VIEW CARE CENTER	0	0	0	0	0	0	0
1.19 SUN MAR NURSING CENTER	0	0	0	0	0	0	0
1.20 SUNSET MANOR CONVALESCENT HOSPITAL	0	0	0	0	0	0	0
1.21 VICTORIA CARE CENTER	0	0	0	0	0	0	0
1.22 VILLA RANCHO BERNARDO	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
SUBTOTAL (SUM OF LINES 1 - 1.22)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS							
19 CITRUS VALLEY RETIREMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.01 PARK REGENCY RETIREMENT	0	0	0	0	0	0	0
27 OTHER MANAGED FACILITIES	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL (SUM OF LINES 19 - 27)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL ^L	\$0	\$0	\$0	\$0	\$0	\$0	\$0

HOME OFFICE NAME:
SUN MAR MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
SEPTEMBER 30, 2010

	Contributions 27	Insurance Premiums - 28	Taxes & Licenses - Noncap Related 29	Interest Expense 30	Professional Fees 31	Other 32	Other Non- reimbursable 35	AUDITED TOTAL NONCAPITAL
HEALTH CARE FACILITIES								
1	ALCOTT REHABILITATION HOSPITAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.01	ANAHEIM HEALTH CARE CENTER	0	0	0	0	0	0	0
1.02	CITRUS NURSING CENTER	0	0	0	0	0	0	0
1.03	COUNTRY OAKS CARE CENTER	0	0	0	0	0	0	0
1.04	DEL MAR CONVALESCENT HOSPITAL	0	0	0	0	0	0	0
1.05	EXTENDED CARE HOSPITAL OF RIVERSIDE	0	0	0	0	0	0	0
1.06	FRENCH PARK CARE CENTER	0	0	0	0	0	0	0
1.07	GARDEN PARK CARE CENTER	0	0	0	0	0	0	0
1.08	GORDON LANE	0	0	0	0	0	0	0
1.09	HERITAGE MANOR	0	0	0	0	0	0	0
1.11	MISSION CARE CENTER	0	0	0	0	0	0	0
1.12	MONTEREY PARK CONVALESCENT HOSPITAL	0	0	0	0	0	0	0
1.13	NORTH VALLEY NURSING CENTER	0	0	0	0	0	0	0
1.14	PACIFIC CONVALESCENT HOSPITAL	0	0	0	0	0	0	0
1.15	PARAMOUNT CONVALESCENT HOSPITAL	0	0	0	0	0	0	0
1.16	PARK REGENCY CARE CENTER	0	0	0	0	0	0	0
1.17	POMONA VISTA CARE CENTER	0	0	0	0	0	0	0
1.18	SIERRA VIEW CARE CENTER	0	0	0	0	0	0	0
1.19	SUN MAR NURSING CENTER	0	0	0	0	0	0	0
1.20	SUNSET MANOR CONVALESCENT HOSPITAL	0	0	0	0	0	0	0
1.21	VICTORIA CARE CENTER	0	0	0	0	0	0	0
1.22	VILLA RANCHO BERNARDO	0	0	0	0	0	0	0
		0	0	0	0	0	0	0
	SUBTOTAL (SUM OF LINES 1 - 1.22)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS								
19	CITRUS VALLEY RETIREMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.01	PARK REGENCY RETIREMENT	0	0	0	0	0	0	0
27	OTHER MANAGED FACILITIES	0	0	0	0	0	0	0
	SUBTOTAL (SUM OF LINES 19 - 27)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	GRAND TOTAL^L	\$0	\$0	\$0	\$0	\$0	\$0	\$0

(To Sch. 3-1)

HOME OFFICE NAME:
SUN MAR MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
SEPTEMBER 30, 2010

HEALTH CARE FACILITIES

1	ALCOTT REHABILITATION HOSPITAL	1073619904
1.01	ANAHEIM HEALTH CARE CENTER	1295831139
1.02	CITRUS NURSING CENTER	1346346285
1.03	COUNTRY OAKS CARE CENTER	1992960363
1.04	DEL MAR CONVALESCENT HOSPITAL	1972609808
1.05	EXTENDED CARE HOSPITAL OF RIVERSIDE	1902902828
1.06	FRENCH PARK CARE CENTER	1245323088
1.07	GARDEN PARK CARE CENTER	1477659399
1.08	GORDON LANE	1205932126
1.09	HERITAGE MANOR	1457457384
1.11	MISSION CARE CENTER	1891950267
1.12	MONTEREY PARK CONVALESCENT HOSPITAL	1487750303
1.13	NORTH VALLEY NURSING CENTER	1770689697
1.14	PACIFIC CONVALESCENT HOSPITAL	1609972520
1.15	PARAMOUNT CONVALESCENT HOSPITAL	1346346277
1.16	PARK REGENCY CARE CENTER	1184720005
1.17	POMONA VISTA CARE CENTER	1639334006
1.18	SIERRA VIEW CARE CENTER	1356506729
1.19	SUN MAR NURSING CENTER	1386740207
1.20	SUNSET MANOR CONVALESCENT HOSPITAL	1942306865
1.21	VICTORIA CARE CENTER	1720243199
1.22	VILLA RANCHO BERNARDO	1518063437

NPI NUMBER	Building and Fixtures - Old (stat) 1	Movable Equipment - Old (stat) 2	Building and Fixtures - New (stat) 4	Movable Equipment - New (stat) 5
	(Adj.)	(Adj.)	(Adj.)	(Adj.)

SUBTOTAL (SUM OF LINES 1 - 1.22)

\$0	\$0	\$0	\$0
-----	-----	-----	-----

OTHER COMPONENTS

19	CITRUS VALLEY RETIREMENT	N/A
19.01	PARK REGENCY RETIREMENT	N/A
27	OTHER MANAGED FACILITIES	

SUBTOTAL (SUM OF LINES 19 - 27)

\$0	\$0	\$0	\$0
-----	-----	-----	-----

GRAND TOTAL^L

\$0	\$0	\$0	\$0
-----	-----	-----	-----

TOTAL STATISTICS
COST TO BE ALLOCATED (From Sch. 8)
UNIT COST MULTIPLIER

0	0	0	0
\$0	\$0	\$0	\$0
0.000000	0.000000	0.000000	0.000000

HOME OFFICE NAME:
SUN MAR MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
SEPTEMBER 30, 2010

HEALTH CARE FACILITIES

- 1 ALCOTT REHABILITATION HOSPITAL
- 1.01 ANAHEIM HEALTH CARE CENTER
- 1.02 CITRUS NURSING CENTER
- 1.03 COUNTRY OAKS CARE CENTER
- 1.04 DEL MAR CONVALESCENT HOSPITAL
- 1.05 EXTENDED CARE HOSPITAL OF RIVERSIDE
- 1.06 FRENCH PARK CARE CENTER
- 1.07 GARDEN PARK CARE CENTER
- 1.08 GORDON LANE
- 1.09 HERITAGE MANOR
- 1.11 MISSION CARE CENTER
- 1.12 MONTEREY PARK CONVALESCENT HOSPITAL
- 1.13 NORTH VALLEY NURSING CENTER
- 1.14 PACIFIC CONVALESCENT HOSPITAL
- 1.15 PARAMOUNT CONVALESCENT HOSPITAL
- 1.16 PARK REGENCY CARE CENTER
- 1.17 POMONA VISTA CARE CENTER
- 1.18 SIERRA VIEW CARE CENTER
- 1.19 SUN MAR NURSING CENTER
- 1.20 SUNSET MANOR CONVALESCENT HOSPITAL
- 1.21 VICTORIA CARE CENTER
- 1.22 VILLA RANCHO BERNARDO

Salaries of Officers (stat) 11 (Adj.)	Salaries and Wages of Others (stat) 12 (Adj.)	Payroll Taxes (stat) 13 (Adj.)	Emp Bene-Payroll Related (stat) 14 (Adj.)	Emp Bene-Nonpayroll (stat) 15 (Adj.)	Profit Sharing/Pension (stat) 16 (Adj.)	Legal Fees (stat) 17 (Adj.)
---	---	--	---	--	---	---

SUBTOTAL (SUM OF LINES 1 - 1.22)

\$0	\$0	\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----	-----	-----

OTHER COMPONENTS

- 19 CITRUS VALLEY RETIREMENT
- 19.01 PARK REGENCY RETIREMENT
- 27 OTHER MANAGED FACILITIES

SUBTOTAL (SUM OF LINES 19 - 27)

\$0	\$0	\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----	-----	-----

GRAND TOTAL^L

\$0	\$0	\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----	-----	-----

TOTAL STATISTICS
COST TO BE ALLOCATED (From Sch. 8)
UNIT COST MULTIPLIER

0	0	0	0	0	0	0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

HOME OFFICE NAME:
SUN MAR MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
SEPTEMBER 30, 2010

HEALTH CARE FACILITIES

- 1 ALCOTT REHABILITATION HOSPITAL
- 1.01 ANAHEIM HEALTH CARE CENTER
- 1.02 CITRUS NURSING CENTER
- 1.03 COUNTRY OAKS CARE CENTER
- 1.04 DEL MAR CONVALESCENT HOSPITAL
- 1.05 EXTENDED CARE HOSPITAL OF RIVERSIDE
- 1.06 FRENCH PARK CARE CENTER
- 1.07 GARDEN PARK CARE CENTER
- 1.08 GORDON LANE
- 1.09 HERITAGE MANOR
- 1.11 MISSION CARE CENTER
- 1.12 MONTEREY PARK CONVALESCENT HOSPITAL
- 1.13 NORTH VALLEY NURSING CENTER
- 1.14 PACIFIC CONVALESCENT HOSPITAL
- 1.15 PARAMOUNT CONVALESCENT HOSPITAL
- 1.16 PARK REGENCY CARE CENTER
- 1.17 POMONA VISTA CARE CENTER
- 1.18 SIERRA VIEW CARE CENTER
- 1.19 SUN MAR NURSING CENTER
- 1.20 SUNSET MANOR CONVALESCENT HOSPITAL
- 1.21 VICTORIA CARE CENTER
- 1.22 VILLA RANCHO BERNARDO

Auditing & Accounting Fees (stat) 18 (Adj.)	SNF Functional Costs (stat) 18.1 (Adj.)	Education (stat) 18.2 (Adj.)	Fines & Penalties (stat) 18.3 (Adj.)	Administrative Costs (stat) 18.4 (Adj.)	Purchased Services/Consulti (stat) 18.5 (Adj.)	Utilities (stat) 19 (Adj.)
---	---	--	--	---	--	--

SUBTOTAL (SUM OF LINES 1 - 1.22)

\$0	\$0	\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----	-----	-----

OTHER COMPONENTS

- 19 CITRUS VALLEY RETIREMENT
- 19.01 PARK REGENCY RETIREMENT
- 27 OTHER MANAGED FACILITIES

SUBTOTAL (SUM OF LINES 19 - 27)

\$0	\$0	\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----	-----	-----

GRAND TOTAL^L

\$0	\$0	\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----	-----	-----

TOTAL STATISTICS
COST TO BE ALLOCATED (From Sch. 8)
UNIT COST MULTIPLIER

0	0	0	0	0	0	0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

HOME OFFICE NAME:
SUN MAR MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
SEPTEMBER 30, 2010

HEALTH CARE FACILITIES

- 1 ALCOTT REHABILITATION HOSPITAL
- 1.01 ANAHEIM HEALTH CARE CENTER
- 1.02 CITRUS NURSING CENTER
- 1.03 COUNTRY OAKS CARE CENTER
- 1.04 DEL MAR CONVALESCENT HOSPITAL
- 1.05 EXTENDED CARE HOSPITAL OF RIVERSIDE
- 1.06 FRENCH PARK CARE CENTER
- 1.07 GARDEN PARK CARE CENTER
- 1.08 GORDON LANE
- 1.09 HERITAGE MANOR
- 1.11 MISSION CARE CENTER
- 1.12 MONTEREY PARK CONVALESCENT HOSPITAL
- 1.13 NORTH VALLEY NURSING CENTER
- 1.14 PACIFIC CONVALESCENT HOSPITAL
- 1.15 PARAMOUNT CONVALESCENT HOSPITAL
- 1.16 PARK REGENCY CARE CENTER
- 1.17 POMONA VISTA CARE CENTER
- 1.18 SIERRA VIEW CARE CENTER
- 1.19 SUN MAR NURSING CENTER
- 1.20 SUNSET MANOR CONVALESCENT HOSPITAL
- 1.21 VICTORIA CARE CENTER
- 1.22 VILLA RANCHO BERNARDO

Communications (stat) 20 (Adj.)	Travel & Entertainment (stat) 21 (Adj.)	Transportation (stat) 22 (Adj.)	Cleaning, Office and (stat) 23 (Adj.)	Minor Equipment Expensed (stat) 24 (Adj.)	Repairs & Maintenance (stat) 25 (Adj.)	Dues & Subscriptions (stat) 26 (Adj.)
---	--	---	--	--	---	--

SUBTOTAL (SUM OF LINES 1 - 1.22)

\$0	\$0	\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----	-----	-----

OTHER COMPONENTS

- 19 CITRUS VALLEY RETIREMENT
- 19.01 PARK REGENCY RETIREMENT
- 27 OTHER MANAGED FACILITIES

SUBTOTAL (SUM OF LINES 19 - 27)

\$0	\$0	\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----	-----	-----

GRAND TOTAL^L

\$0	\$0	\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----	-----	-----

TOTAL STATISTICS
COST TO BE ALLOCATED (From Sch. 8)
UNIT COST MULTIPLIER

0	0	0	0	0	0	0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

HOME OFFICE NAME:
SUN MAR MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
SEPTEMBER 30, 2010

HEALTH CARE FACILITIES

- 1 ALCOTT REHABILITATION HOSPITAL
- 1.01 ANAHEIM HEALTH CARE CENTER
- 1.02 CITRUS NURSING CENTER
- 1.03 COUNTRY OAKS CARE CENTER
- 1.04 DEL MAR CONVALESCENT HOSPITAL
- 1.05 EXTENDED CARE HOSPITAL OF RIVERSIDE
- 1.06 FRENCH PARK CARE CENTER
- 1.07 GARDEN PARK CARE CENTER
- 1.08 GORDON LANE
- 1.09 HERITAGE MANOR
- 1.11 MISSION CARE CENTER
- 1.12 MONTEREY PARK CONVALESCENT HOSPITAL
- 1.13 NORTH VALLEY NURSING CENTER
- 1.14 PACIFIC CONVALESCENT HOSPITAL
- 1.15 PARAMOUNT CONVALESCENT HOSPITAL
- 1.16 PARK REGENCY CARE CENTER
- 1.17 POMONA VISTA CARE CENTER
- 1.18 SIERRA VIEW CARE CENTER
- 1.19 SUN MAR NURSING CENTER
- 1.20 SUNSET MANOR CONVALESCENT HOSPITAL
- 1.21 VICTORIA CARE CENTER
- 1.22 VILLA RANCHO BERNARDO

Contributions (stat) 27 (Adj.)	Insurance Premiums - (stat) 28 (Adj.)	Taxes & Licenses Noncap Related (stat) 29 (Adj.)	Interest Expense (stat) 30 (Adj.)	Professional Fees (stat) 31 (Adj.)	Other (stat) 32 (Adj.)	Other Non- reimbursable (stat) 35 (Adj.)
--	--	---	---	--	------------------------------------	---

SUBTOTAL (SUM OF LINES 1 - 1.22)

\$0	\$0	\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----	-----	-----

OTHER COMPONENTS

- 19 CITRUS VALLEY RETIREMENT
- 19.01 PARK REGENCY RETIREMENT
- 27 OTHER MANAGED FACILITIES

SUBTOTAL (SUM OF LINES 19 - 27)

\$0	\$0	\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----	-----	-----

GRAND TOTAL^L

\$0	\$0	\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----	-----	-----

TOTAL STATISTICS
COST TO BE ALLOCATED (From Sch. 8)
UNIT COST MULTIPLIER

0	0	0	0	0	0	0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

HOME OFFICE NAME:
SUN MAR MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
SEPTEMBER 30, 2010

		NPI NUMBER	REPORTED TOTAL 1	Interest Expense 2 (Adj. 13)	Enter Expense Category 3 (Adj.)	Enter Expense Category 4 (Adj.)	Enter Expense Category 5 (Adj.)	Enter Expense Category 6 (Adj.)	Enter Expense Category 7 (Adj.)	AUDITED TOTAL 8
HEALTH CARE FACILITIES										
1	ALCOTT REHABILITATION HOSPITAL	1073619904	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.01	ANAHEIM HEALTH CARE CENTER	1295831139	0	0	0	0	0	0	0	0
1.02	CITRUS NURSING CENTER	1346346285	0	0	0	0	0	0	0	0
1.03	COUNTRY OAKS CARE CENTER	1992960363	0	54,381	0	0	0	0	0	54,381
1.04	DEL MAR CONVALESCENT HOSPITAL	1972609808	0	0	0	0	0	0	0	0
1.05	EXTENDED CARE HOSPITAL OF RIVERSIDE	1902902828	0	0	0	0	0	0	0	0
1.06	FRENCH PARK CARE CENTER	1245323088	0	0	0	0	0	0	0	0
1.07	GARDEN PARK CARE CENTER	1477659399	0	0	0	0	0	0	0	0
1.08	GORDON LANE	1205932126	0	0	0	0	0	0	0	0
1.09	HERITAGE MANOR	1457457384	0	0	0	0	0	0	0	0
1.11	MISSION CARE CENTER	1891950267	0	26,855	0	0	0	0	0	26,855
1.12	MONTEREY PARK CONVALESCENT HOSPITAL	1487750303	0	0	0	0	0	0	0	0
1.13	NORTH VALLEY NURSING CENTER	1770689697	0	0	0	0	0	0	0	0
1.14	PACIFIC CONVALESCENT HOSPITAL	1609972520	0	0	0	0	0	0	0	0
1.15	PARAMOUNT CONVALESCENT HOSPITAL	1346346277	0	0	0	0	0	0	0	0
1.16	PARK REGENCY CARE CENTER	1184720005	0	0	0	0	0	0	0	0
1.17	POMONA VISTA CARE CENTER	1639334006	0	39,611	0	0	0	0	0	39,611
1.18	SIERRA VIEW CARE CENTER	1356506729	0	65,794	0	0	0	0	0	65,794
1.19	SUN MAR NURSING CENTER	1386740207	0	0	0	0	0	0	0	0
1.20	SUNSET MANOR CONVALESCENT HOSPITAL	1942306865	0	0	0	0	0	0	0	0
1.21	VICTORIA CARE CENTER	1720243199	0	32,897	0	0	0	0	0	32,897
1.22	VILLA RANCHO BERNARDO	1518063437	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0
SUBTOTAL (SUM OF LINES 1 - 1.22)			\$0	\$219,538	\$0	\$0	\$0	\$0	\$0	\$219,538
OTHER COMPONENTS										
19	CITRUS VALLEY RETIREMENT	N/A	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.01	PARK REGENCY RETIREMENT	N/A	0	0	0	0	0	0	0	0
27	OTHER MANAGED FACILITIES		0	0	0	0	0	0	0	0
SUBTOTAL (SUM OF LINES 19 - 27)			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$219,538	\$0	\$0	\$0	\$0	\$0	\$219,538

(To Sch. 3)

HOME OFFICE NAME:
SUN MAR MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
SEPTEMBER 30, 2010

<u>HEALTH CARE FACILITIES</u>			NPI NUMBER	REPORTED TOTAL 1	Enter Expense Category 2 (Adj.)	Enter Expense Category 3 (Adj.)	Enter Expense Category 4 (Adj.)	Enter Expense Category 5 (Adj.)	Enter Expense Category 6 (Adj.)	Enter Expense Category 7 (Adj.)	AUDITED TOTAL 8
1	ALCOTT REHABILITATION HOSPITAL	1073619904		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.01	ANAHEIM HEALTH CARE CENTER	1295831139		0	0	0	0	0	0	0	0
1.02	CITRUS NURSING CENTER	1346346285		0	0	0	0	0	0	0	0
1.03	COUNTRY OAKS CARE CENTER	1992960363		0	0	0	0	0	0	0	0
1.04	DEL MAR CONVALESCENT HOSPITAL	1972609808		0	0	0	0	0	0	0	0
1.05	EXTENDED CARE HOSPITAL OF RIVERSIDE	1902902828		0	0	0	0	0	0	0	0
1.06	FRENCH PARK CARE CENTER	1245323088		0	0	0	0	0	0	0	0
1.07	GARDEN PARK CARE CENTER	1477659399		0	0	0	0	0	0	0	0
1.08	GORDON LANE	1205932126		0	0	0	0	0	0	0	0
1.09	HERITAGE MANOR	1457457384		0	0	0	0	0	0	0	0
1.11	MISSION CARE CENTER	1891950267		0	0	0	0	0	0	0	0
1.12	MONTEREY PARK CONVALESCENT HOSPITAL	1487750303		0	0	0	0	0	0	0	0
1.13	NORTH VALLEY NURSING CENTER	1770689697		0	0	0	0	0	0	0	0
1.14	PACIFIC CONVALESCENT HOSPITAL	1609972520		0	0	0	0	0	0	0	0
1.15	PARAMOUNT CONVALESCENT HOSPITAL	1346346277		0	0	0	0	0	0	0	0
1.16	PARK REGENCY CARE CENTER	1184720005		0	0	0	0	0	0	0	0
1.17	POMONA VISTA CARE CENTER	1639334006		0	0	0	0	0	0	0	0
1.18	SIERRA VIEW CARE CENTER	1356506729		0	0	0	0	0	0	0	0
1.19	SUN MAR NURSING CENTER	1386740207		0	0	0	0	0	0	0	0
1.20	SUNSET MANOR CONVALESCENT HOSPITAL	1942306865		0	0	0	0	0	0	0	0
1.21	VICTORIA CARE CENTER	1720243199		0	0	0	0	0	0	0	0
1.22	VILLA RANCHO BERNARDO	1518063437		0	0	0	0	0	0	0	0
SUBTOTAL (SUM OF LINES 1 - 1.22)				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>OTHER COMPONENTS</u>											
19	CITRUS VALLEY RETIREMENT	N/A		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.01	PARK REGENCY RETIREMENT	N/A		0	0	0	0	0	0	0	\$0
27	OTHER MANAGED FACILITIES			0	0	0	0	0	0	0	\$0
SUBTOTAL (SUM OF LINES 19 - 27)				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

HOME OFFICE NAME:
SUN MAR MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
SEPTEMBER 30, 2010

COST CENTER DESCRIPTION	REPORTED POOLED ALLOC. (SCH. B, COL 8)	ADJUSTMENT NUMBER(S)	ADJUSTMENT AMOUNT(S)	AUDITED POOLED COST	DIRECT ALLOCATION (SCH. B, COL 6) (Adj. 1)	FUNCTIONAL ALLOCATION (SCH. B, COL 7) (Adj.)
CAPITAL-RELATED COSTS - OLD						
1.00 Building and Fixtures - Old	\$0			\$0		
2.00 Movable Equipment - Old	0			0		
3.00 and 2)	\$0		\$0	0	\$0	\$0
CAPITAL-RELATED COSTS - NEW						
4.00 Building and Fixtures - New	\$292,780			\$292,780		
5.00 Movable Equipment - New	171,175	4,5,6	(21,743)	149,432		
6.00	<u>\$463,955</u>		<u>(\$21,743)</u>	<u>\$442,212</u>	\$0	\$0
OTHER CAPITAL-RELATED COSTS						
7.00 Insurance Premiums				\$0		
8.00 Taxes and Licenses - Other than INCM				0		
9.00 Other	0			0		
10.00	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
NONCAPITAL-RELATED COSTS						
11.00 Salaries of Officers	\$2,946,034	2	(\$84,560)	\$2,861,474		
12.00 Salaries and Wages of Others	0			0		
13.00 Payroll Taxes	184,463	2	(4,228)	180,235		
14.00 Emp Bene-Payroll Related	214,041			214,041		
15.00 Emp Bene-Nonpayroll Related	0			0		
16.00 Profit Sharing/Pension Plan	0			0		
17.00 Legal Fees	0			0		
18.00 Auditing & Accounting Fees	0			0		
18.10 SNF Functional Costs	0			0		
18.20 Education	0			0		
18.30 Fines & Penalties	0			0		
18.40 Administrative Costs	0			0		
18.50 Purchased Services/Consulting	0			0		
19.00 Utilities	27,196			27,196		
20.00 Communications	82,522			82,522		
21.00 Travel & Entertainment	324,595	3	(162,298)	162,297		
22.00 Transportation	0			0		
23.00 Cleaning, Office and Administrative Supplies	290,879			290,879		
24.00 Minor Equipment Expensed	946			946		
25.00 Repairs & Maintenance	44,333			44,333		
26.00 Dues & Subscriptions	0			0		
27.00 Contributions	0			0		
28.00 Insurance Premiums - Noncap Related	1,536			1,536		
29.00 Taxes & Licenses - Noncap Related	21,308			21,308		
30.00 Interest Expense	722,220	1,7	(300,927)	421,293	219,538	
31.00 Professional Fees	11,512,514	2,8,9,10,11,12	(9,356,520)	2,155,994		
32.00 Other	0			0		
35.00 Other Non-reimbursable	0			0		
36.00	<u>\$16,372,587</u>		<u>(\$9,908,533)</u>	<u>\$6,464,054</u>	<u>\$219,538</u>	<u>\$0</u>
SUBTOTAL (sum of lines 11 through 35)						
37.00 TOTAL ALLOWABLE EXPENSES	<u>\$16,836,542</u>		<u>(\$9,930,276)</u>	<u>\$6,906,266</u>	<u>\$219,538</u>	<u>\$0</u>
				(To Sch. 4)	(To Sch. 7, 7-1)	(To Sch. 5)
38.00 NONREIMBURSABLE EXPENSES	\$0			\$0	\$0	
TOTAL EXPENSES	<u>\$16,836,542</u>		<u>(\$9,930,276)</u>	<u>\$6,906,266</u>	<u>\$219,538</u>	

Provider Name							Fiscal Period			Provider NPI		Adjustments
SUN MAR MANAGEMENT SERVICES							OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010			LTCHO0083		13
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>												
1	Sch 8	B			30.00	6	Interest Expense - Direct Allocation to Chain Components	\$0	\$219,538	\$219,538		
	Sch 8	B			30.00	8	Interest Expense - Pooled Allocation	722,220	(219,538)	502,682 *		
							To reclassify interest expense for direct allocation to the benefiting chain components.					
							42 CFR 413.24 and 413.134					
							CMS Pub. 15-1, Sections 2304 and 2307A					

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
SUN MAR MANAGEMENT SERVICES							OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010			LTCHO0083		13
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED COSTS												
2	Sch 8	B			11.00	8	Salaries of Officers	\$2,946,034	(\$84,560)	\$2,861,474		
	Sch 8	B			13.00	8	Payroll Taxes	184,463	(4,228)	180,235		
	Sch 8	B			31.00	8	Professional Fees	11,512,514	(8,654,801)	2,857,713 *		
							To adjust owner compensation based on the DHCS Survey. 42 CFR 413.102 CMS Pub. 15-1, Sections 332, 900-907, 1002, 2102.1, 2142, and 2144-2146 CCR, Title 22, Sections 52000(a) and 52504					
3	Sch 8	B			21.00	8	Travel	\$324,595	(\$162,298)	\$162,297		
							To eliminate travel expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3					
4	Sch 8	B			5.00	8	New Capital Related Costs - Movable Equipment	\$171,175	(\$2,356)	\$168,819 *		
							To eliminate depreciation expense for art work that is not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3					
5	Sch 8	B			5.00	8	New Capital Related Costs - Movable Equipment	* \$168,819	(\$16,840)	\$151,979 *		
							To eliminate depreciation expense for an executive restroom that is not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3					
6	Sch 8	B			5.00	8	New Capital Related Costs - Movable Equipment	* \$151,979	(\$2,547)	\$149,432		
							To eliminate depreciation expense for a fish tank that is not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3					
7	Sch 8	B			30.00	8	Interest Expense	* \$502,682	(\$81,389)	\$421,293		
							To adjust reported interest expense to agree with the provider's amortization schedule. 42 CFR 413.20, 413.24, and 413.153 CMS Pub. 15-1, Sections 202.2, 2300, and 2304					

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SUN MAR MANAGEMENT SERVICES							OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010	LTCHO0083		13	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED COSTS											
8	Sch 8				31.00	8	Professional Fees To eliminate marketing expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3 and 2136.2	*	\$2,857,713	(\$60,000)	\$2,797,713 *
9	Sch 8				31.00	8	Professional Fees To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$2,797,713	(\$33,764)	\$2,763,949 *
10	Sch 8				31.00	8	Professional Fees To eliminate donation costs not related to patient care. 42 CFR 413.5(c)(7) and 413.9 CMS Pub. 15-1, Sections 608, 610, and 2102.3	*	\$2,763,949	(\$16,000)	\$2,747,949 *
11	Sch 8				31.00	8	Professional Fees To adjust owner compensation based on the DHCS Survey. 42 CFR 413.102 CMS Pub. 15-1, Sections 332, 900-907, 1002, 2102.1, 2142, and 2144-2146 CCR, Title 22, Sections 52000(a) and 52504	*	\$2,747,949	(\$155,888)	\$2,592,061 *
12	Sch 8				31.00	8	Professional Fees To adjust owner compensation based on the DHCS Survey. 42 CFR 413.102 CMS Pub. 15-1, Sections 332, 900-907, 1002, 2102.1, 2142, and 2144-2146 CCR, Title 22, Sections 52000(a) and 52504	*	\$2,592,061	(\$436,067)	\$2,155,994

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
SUN MAR MANAGEMENT SERVICES							OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010			LTCHO0083		13
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED COSTS												
13	Sch 7	E			1.03	1	Country Oaks Nursing Center	\$0	\$54,381	\$54,381		
	Sch 7	E			1.11	1	Mission Nursing Center	0	26,855	26,855		
	Sch 7	E			1.17	1	Pomona Vista Care Center	0	39,611	39,611		
	Sch 7	E			1.18	1	Sierra View Care Center	0	65,794	65,794		
	Sch 7	E			1.21	1	Victoria Care Center	0	32,897	32,897		
							To directly allocate interest to the benefiting chain components 42 CFR 413.24 and 413.134 CMS Pub. 15-1, Sections 2304 and 2307A					