

**REPORT
ON THE
HOME OFFICE AUDIT**

**SUN MAR MANAGEMENT SERVICES
BREA, CALIFORNIA**

**FISCAL PERIOD
OCTOBER 1, 2010 THROUGH DECEMBER 31, 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 OCTOBER 1, 2010 THROUGH DECEMBER 31, 2010

We have examined the Medi-Cal Home Office Cost Report for the fiscal period ended December 31, 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
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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

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HOME OFFICE NAME:
SUN MAR MANAGEMENT SERVICESFISCAL PERIOD ENDED:
OCTOBER 1, 2010 THROUGH DECEMBER 31, 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	12/31/10	\$5,519	\$102,410	\$107,929
1.01	ANAHEIM HEALTH CARE CENTER	1295831139	12/31/10	9,400	174,408	183,808
1.02	CITRUS NURSING CENTER	1346346285	12/31/10	4,616	85,656	90,272
1.03	COMMUNITY CARE AND REHABILITATION CENTER	1346222098	12/31/10	4,577	84,920	89,497
1.04	COUNTRY OAKS CARE CENTER	1992960363	12/31/10	16,426	87,306	103,732
1.05	DEL MAR CONVALESCENT HOSPITAL	1972609808	12/31/10	1,993	36,985	38,978
1.06	EXTENDED CARE HOSPITAL OF RIVERSIDE	1902902828	12/31/10	4,366	81,015	85,381
1.07	FRENCH PARK CARE CENTER	1245323088	12/31/10	9,318	172,902	182,220
1.08	GARDEN PARK CARE CENTER	1477659399	12/31/10	6,610	122,647	129,257
1.09	GORDON LANE	1205932126	12/31/10	4,584	85,060	89,644
1.10	HERITAGE MANOR	1457457384	12/31/10	3,961	73,505	77,466
1.11	MISSION CARE CENTER	1891950267	12/31/10	9,318	65,508	74,826
1.12	MONTEREY PARK CONVALESCENT HOSPITAL	1487750303	12/31/10	3,541	65,704	69,245
1.13	NORTH VALLEY NURSING CENTER	1770689697	12/31/10	4,400	81,639	86,039
1.14	PACIFIC CONVALESCENT HOSPITAL	1609972520	12/31/10	2,310	42,866	45,176
1.15	PARAMOUNT CONVALESCENT HOSPITAL	1346346277	12/31/10	2,402	44,563	46,965
1.16	PARK REGENCY CARE CENTER	1184720005	12/31/10	4,805	89,151	93,956
1.17	POMONA VISTA CARE CENTER	1639334006	12/31/10	10,568	37,672	48,240
1.18	SIERRA VIEW CARE CENTER	1356506729	12/31/10	17,568	62,838	80,406
1.19	SUN MAR NURSING CENTER	1386740207	12/31/10	2,858	53,028	55,886
1.20	SUNSET MANOR CONVALESCENT HOSPITAL	1942306865	12/31/10	4,630	85,910	90,540
1.21	VICTORIA CARE CENTER	1720243199	12/31/10	9,158	38,359	47,517
1.22	VILLA RANCHO BERNARDO	1518063437	12/31/10	<u>\$11,888</u>	<u>\$220,586</u>	<u>\$232,474</u>
	SUBTOTAL (SUM OF LINES 1 - 1.22)			<u>\$154,816</u>	<u>\$1,994,638</u>	<u>\$2,149,454</u>

HOME OFFICE NAME:
SUN MAR MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
OCTOBER 1, 2010 THROUGH DECEMBER 31, 2010

		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
<u>HEALTH CARE FACILITIES</u>						
1	ALCOTT REHABILITATION HOSPITAL	1073619904	12/31/10	\$387,579	\$107,929	(\$279,650)
1.01	ANAHEIM HEALTH CARE CENTER	1295831139	12/31/10	660,063	183,808	(476,255)
1.02	CITRUS NURSING CENTER	1346346285	12/31/10	324,169	90,272	(233,897)
1.03	COMMUNITY CARE AND REHABILITATION CENTER	1346222098	12/31/10	321,383	89,497	(231,886)
1.04	COUNTRY OAKS CARE CENTER	1992960363	12/31/10	330,412	103,732	(226,680)
1.05	DEL MAR CONVALESCENT HOSPITAL	1972609808	12/31/10	139,970	38,978	(100,992)
1.06	EXTENDED CARE HOSPITAL OF RIVERSIDE	1902902828	12/31/10	306,604	85,381	(221,223)
1.07	FRENCH PARK CARE CENTER	1245323088	12/31/10	654,355	182,220	(472,135)
1.08	GARDEN PARK CARE CENTER	1477659399	12/31/10	464,162	129,257	(334,905)
1.09	GORDON LANE	1205932126	12/31/10	321,919	89,644	(232,275)
1.10	HERITAGE MANOR	1457457384	12/31/10	278,182	77,466	(200,716)
1.11	MISSION CARE CENTER	1891950267	12/31/10	247,919	74,826	(173,093)
1.12	MONTEREY PARK CONVALESCENT HOSPITAL	1487750303	12/31/10	248,658	69,245	(179,413)
1.13	NORTH VALLEY NURSING CENTER	1770689697	12/31/10	308,966	86,039	(222,927)
1.14	PACIFIC CONVALESCENT HOSPITAL	1609972520	12/31/10	162,225	45,176	(117,049)
1.15	PARAMOUNT CONVALESCENT HOSPITAL	1346346277	12/31/10	168,655	46,965	(121,690)
1.16	PARK REGENCY CARE CENTER	1184720005	12/31/10	337,394	93,956	(243,438)
1.17	POMONA VISTA CARE CENTER	1639334006	12/31/10	142,575	48,240	(94,335)
1.18	SIERRA VIEW CARE CENTER	1356506729	12/31/10	237,811	80,406	(157,405)
1.19	SUN MAR NURSING CENTER	1386740207	12/31/10	200,686	55,886	(144,800)
1.20	SUNSET MANOR CONVALESCENT HOSPITAL	1942306865	12/31/10	325,129	90,540	(234,589)
1.21	VICTORIA CARE CENTER	1720243199	12/31/10	145,172	47,517	(97,655)
1.22	VILLA RANCHO BERNARDO	1518063437	12/31/10	834,839	232,474	(602,365)
18	SUBTOTAL (SUM OF LINES 1 - 1.22)			\$7,548,827	\$2,149,454	(\$5,399,373)
<u>OTHER COMPONENTS</u>						
19	CITRUS VALLEY RETIREMENT	N/A	12/31/10	\$102,317	\$28,493	(\$73,824)
19.01	PARK REGENCY RETIREMENT	N/A	12/31/10	121,689	33,887	(87,802)
27	OTHER MANAGED FACILITIES				0	0
SUBTOTAL (SUM OF LINES 19 - 27)				\$224,006	\$62,380	(\$161,626)
GRAND TOTAL				\$7,772,833	\$2,211,834	(\$5,560,999)

HOME OFFICE NAME:
SUN MAR MANAGEMENT SERVICESFISCAL PERIOD ENDED:
OCTOBER 1, 2010 THROUGH DECEMBER 31, 201

		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	12/31/10	\$0	\$0	\$5,519	\$5,519
1.01	ANAHEIM HEALTH CARE CENTER	1295831139	12/31/10	0	0	9,400	9,400
1.02	CITRUS NURSING CENTER	1346346285	12/31/10	0	0	4,616	4,616
1.03	COMMUNITY CARE AND REHABILITATION CENTER	1346222098	12/31/10	0	0	4,577	4,577
1.04	COUNTRY OAKS CARE CENTER	1992960363	12/31/10	11,721	0	4,705	16,426
1.05	DEL MAR CONVALESCENT HOSPITAL	1972609808	12/31/10	0	0	1,993	1,993
1.06	EXTENDED CARE HOSPITAL OF RIVERSIDE	1902902828	12/31/10	0	0	4,366	4,366
1.07	FRENCH PARK CARE CENTER	1245323088	12/31/10	0	0	9,318	9,318
1.08	GARDEN PARK CARE CENTER	1477659399	12/31/10	0	0	6,610	6,610
1.09	GORDON LANE	1205932126	12/31/10	0	0	4,584	4,584
1.10	HERITAGE MANOR	1457457384	12/31/10	0	0	3,961	3,961
1.11	MISSION CARE CENTER	1891950267	12/31/10	5,788	0	3,530	9,318
1.12	MONTEREY PARK CONVALESCENT HOSPITAL	1487750303	12/31/10	0	0	3,541	3,541
1.13	NORTH VALLEY NURSING CENTER	1770689697	12/31/10	0	0	4,400	4,400
1.14	PACIFIC CONVALESCENT HOSPITAL	1609972520	12/31/10	0	0	2,310	2,310
1.15	PARAMOUNT CONVALESCENT HOSPITAL	1346346277	12/31/10	0	0	2,402	2,402
1.16	PARK REGENCY CARE CENTER	1184720005	12/31/10	0	0	4,805	4,805
1.17	POMONA VISTA CARE CENTER	1639334006	12/31/10	8,538	0	2,030	10,568
1.18	SIERRA VIEW CARE CENTER	1356506729	12/31/10	14,181	0	3,387	17,568
1.19	SUN MAR NURSING CENTER	1386740207	12/31/10	0	0	2,858	2,858
1.20	SUNSET MANOR CONVALESCENT HOSPITAL	1942306865	12/31/10	0	0	4,630	4,630
1.21	VICTORIA CARE CENTER	1720243199	12/31/10	7,091	0	2,067	9,158
1.22	VILLA RANCHO BERNARDO	1518063437	12/31/10	0	0	11,888	11,888
SUBTOTAL (SUM OF LINES 1 - 1.22)				\$47,319	\$0	\$107,497	\$154,816
<u>OTHER COMPONENTS</u>							
19	CITRUS VALLEY RETIREMENT	N/A	12/31/10	\$0	\$0	\$1,457	\$1,457
19.01	PARK REGENCY RETIREMENT	N/A	12/31/10	0	0	1,733	1,733
27	OTHER MANAGED FACILITIES			0	0	0	0
SUBTOTAL (SUM OF LINES 19 - 27)				\$0	\$0	\$3,190	\$3,190
GRAND TOTAL ^L				\$47,319	\$0	\$110,687	\$158,006

(To Sch. 1 & 2)

HOME OFFICE NAME:
SUN MAR MANAGEMENT SERVICESFISCAL PERIOD ENDED:
OCTOBER 1, 2010 THROUGH DECEMBER 31, 2010

<u>HEALTH CARE FACILITIES</u>		NPI NUMBER	FISCAL YEAR END 1	DIRECT COSTS (Sch. 7-1) 2	FUNCTIONAL COSTS (Sch. 5) 3	POOLED COSTS (Sch. 4) 4	TOTAL NONCAPITAL EXPENSE 5
1	ALCOTT REHABILITATION HOSPITAL	1073619904	12/31/10	\$0	\$0	\$102,410	\$102,410
1.01	ANAHEIM HEALTH CARE CENTER	1295831139	12/31/10	0	0	174,408	174,408
1.02	CITRUS NURSING CENTER	1346346285	12/31/10	0	0	85,656	85,656
1.03	COMMUNITY CARE AND REHABILITATION CENTER	1346222098	12/31/10	0	0	84,920	84,920
1.04	COUNTRY OAKS CARE CENTER	1992960363	12/31/10	0	0	87,306	87,306
1.05	DEL MAR CONVALESCENT HOSPITAL	1972609808	12/31/10	0	0	36,985	36,985
1.06	EXTENDED CARE HOSPITAL OF RIVERSIDE	1902902828	12/31/10	0	0	81,015	81,015
1.07	FRENCH PARK CARE CENTER	1245323088	12/31/10	0	0	172,902	172,902
1.08	GARDEN PARK CARE CENTER	1477659399	12/31/10	0	0	122,647	122,647
1.09	GORDON LANE	1205932126	12/31/10	0	0	85,060	85,060
1.10	HERITAGE MANOR	1457457384	12/31/10	0	0	73,505	73,505
1.11	MISSION CARE CENTER	1891950267	12/31/10	0	0	65,508	65,508
1.12	MONTEREY PARK CONVALESCENT HOSPITAL	1487750303	12/31/10	0	0	65,704	65,704
1.13	NORTH VALLEY NURSING CENTER	1770689697	12/31/10	0	0	81,639	81,639
1.14	PACIFIC CONVALESCENT HOSPITAL	1609972520	12/31/10	0	0	42,866	42,866
1.15	PARAMOUNT CONVALESCENT HOSPITAL	1346346277	12/31/10	0	0	44,563	44,563
1.16	PARK REGENCY CARE CENTER	1184720005	12/31/10	0	0	89,151	89,151
1.17	POMONA VISTA CARE CENTER	1639334006	12/31/10	0	0	37,672	37,672
1.18	SIERRA VIEW CARE CENTER	1356506729	12/31/10	0	0	62,838	62,838
1.19	SUN MAR NURSING CENTER	1386740207	12/31/10	0	0	53,028	53,028
1.20	SUNSET MANOR CONVALESCENT HOSPITAL	1942306865	12/31/10	0	0	85,910	85,910
1.21	VICTORIA CARE CENTER	1720243199	12/31/10	0	0	38,359	38,359
1.22	VILLA RANCHO BERNARDO	1518063437	12/31/10	0	0	220,586	220,586
SUBTOTAL (SUM OF LINES 1 - 1.22)				\$0	\$0	\$1,994,638	\$1,994,638
<u>OTHER COMPONENTS</u>							
19	CITRUS VALLEY RETIREMENT	N/A	12/31/10	\$0	\$0	\$27,036	\$27,036
19.01	PARK REGENCY RETIREMENT	N/A	12/31/10	0	0	32,154	32,154
27	OTHER MANAGED FACILITIES			0	0	0	0
SUBTOTAL (SUM OF LINES 19 - 27)				\$0	\$0	\$59,190	\$59,190
GRAND TOTAL ^L				\$0	\$0	\$2,053,828	\$2,053,828

(To Sch. 1 & 2)

HOME OFFICE NAME:
SUN MAR MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
OCTOBER 1, 2010 THROUGH DECEMBER 31, 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	\$2,519,473	\$5,519	\$102,410	\$107,929
1.01	ANAHEIM HEALTH CARE CENTER	1295831139	4,290,772	9,400	174,408	183,808
1.02	CITRUS NURSING CENTER	1346346285	2,107,298	4,616	85,656	90,272
1.03	COMMUNITY CARE AND REHABILITATION CENTER	1346222098	2,089,192	4,577	84,920	89,497
1.04	COUNTRY OAKS CARE CENTER	1992960363	2,147,894	4,705	87,306	92,011
1.05	DEL MAR CONVALESCENT HOSPITAL	1972609808	909,906	1,993	36,985	38,978
1.06	EXTENDED CARE HOSPITAL OF RIVERSIDE	1902902828	1,993,115	4,366	81,015	85,381
1.07	FRENCH PARK CARE CENTER	1245323088	4,253,699	9,318	172,902	182,220
1.08	GARDEN PARK CARE CENTER	1477659399	3,017,340	6,610	122,647	129,257
1.09	GORDON LANE	1205932126	2,092,645	4,584	85,060	89,644
1.10	HERITAGE MANOR	1457457384	1,808,364	3,961	73,505	77,466
1.11	MISSION CARE CENTER	1891950267	1,611,617	3,530	65,508	69,038
1.12	MONTEREY PARK CONVALESCENT HOSPITAL	1487750303	1,616,446	3,541	65,704	69,245
1.13	NORTH VALLEY NURSING CENTER	1770689697	2,008,470	4,400	81,639	86,039
1.14	PACIFIC CONVALESCENT HOSPITAL	1609972520	1,054,574	2,310	42,866	45,176
1.15	PARAMOUNT CONVALESCENT HOSPITAL	1346346277	1,096,342	2,402	44,563	46,965
1.16	PARK REGENCY CARE CENTER	1184720005	2,193,277	4,805	89,151	93,956
1.17	POMONA VISTA CARE CENTER	1639334006	926,798	2,030	37,672	39,702
1.18	SIERRA VIEW CARE CENTER	1356506729	1,545,933	3,387	62,838	66,225
1.19	SUN MAR NURSING CENTER	1386740207	1,304,595	2,858	53,028	55,886
1.20	SUNSET MANOR CONVALESCENT HOSPITAL	1942306865	2,113,544	4,630	85,910	90,540
1.21	VICTORIA CARE CENTER	1720243199	943,692	2,067	38,359	40,426
1.22	VILLA RANCHO BERNARDO	1518063437	5,426,813	11,888	220,586	232,474
SUBTOTAL (SUM OF LINES 1 - 1.22)			\$49,071,799	\$107,497	\$1,994,638	\$2,102,135
<u>OTHER COMPONENTS</u>						
19	CITRUS VALLEY RETIREMENT	N/A	\$665,126	\$1,457	\$27,036	\$28,493
19.01	PARK REGENCY RETIREMENT	N/A	791,054	1,733	32,154	33,887
27	OTHER MANAGED FACILITIES		0	0	0	0
SUBTOTAL (SUM OF LINES 19 - 27)			\$1,456,180	\$3,190	\$59,190	\$62,380
GRAND TOTAL^L			\$50,527,979	\$110,689	\$2,053,828	\$2,164,517
MULTIPLIER				0.002191	0.040647	

HOME OFFICE NAME:
SUN MAR MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
OCTOBER 1, 2010 THROUGH DECEMBER 31, 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	COMMUNITY CARE AND REHABILITATION CENTER	1346222098	0	0	0	0	0
1.04	COUNTRY OAKS CARE CENTER	1992960363	0	0	0	0	0
1.05	DEL MAR CONVALESCENT HOSPITAL	1972609808	0	0	0	0	0
1.06	EXTENDED CARE HOSPITAL OF RIVERSIDE	1902902828	0	0	0	0	0
1.07	FRENCH PARK CARE CENTER	1245323088	0	0	0	0	0
1.08	GARDEN PARK CARE CENTER	1477659399	0	0	0	0	0
1.09	GORDON LANE	1205932126	0	0	0	0	0
1.10	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:
OCTOBER 1, 2010 THROUGH DECEMBER 31, 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	COMMUNITY CARE AND REHABILITATION CENTER	0	0	0	0	0	0
1.04	COUNTRY OAKS CARE CENTER	0	0	0	0	0	0
1.05	DEL MAR CONVALESCENT HOSPITAL	0	0	0	0	0	0
1.06	EXTENDED CARE HOSPITAL OF RIVERSIDE	0	0	0	0	0	0
1.07	FRENCH PARK CARE CENTER	0	0	0	0	0	0
1.08	GARDEN PARK CARE CENTER	0	0	0	0	0	0
1.09	GORDON LANE	0	0	0	0	0	0
1.10	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
	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:
OCTOBER 1, 2010 THROUGH DECEMBER 31, 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	COMMUNITY CARE AND REHABILITATION CENTER	0	0	0	0	0	0
1.04	COUNTRY OAKS CARE CENTER	0	0	0	0	0	0
1.05	DEL MAR CONVALESCENT HOSPITAL	0	0	0	0	0	0
1.06	EXTENDED CARE HOSPITAL OF RIVERSIDE	0	0	0	0	0	0
1.07	FRENCH PARK CARE CENTER	0	0	0	0	0	0
1.08	GARDEN PARK CARE CENTER	0	0	0	0	0	0
1.09	GORDON LANE	0	0	0	0	0	0
1.10	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
	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	\$0	\$0	\$0	\$0	\$0	\$0

HOME OFFICE NAME:
SUN MAR MANAGEMENT SERVICESFISCAL PERIOD ENDED:
OCTOBER 1, 2010 THROUGH DECEMBER 31, 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
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	COMMUNITY CARE AND REHABILITATION CENTER	0	0	0	0	0	0
1.04	COUNTRY OAKS CARE CENTER	0	0	0	0	0	0
1.05	DEL MAR CONVALESCENT HOSPITAL	0	0	0	0	0	0
1.06	EXTENDED CARE HOSPITAL OF RIVERSIDE	0	0	0	0	0	0
1.07	FRENCH PARK CARE CENTER	0	0	0	0	0	0
1.08	GARDEN PARK CARE CENTER	0	0	0	0	0	0
1.09	GORDON LANE	0	0	0	0	0	0
1.10	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
	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:
OCTOBER 1, 2010 THROUGH DECEMBER 31, 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	\$0
1.01 ANAHEIM HEALTH CARE CENTER	0	0	0	0	0	0	0	0
1.02 CITRUS NURSING CENTER	0	0	0	0	0	0	0	0
1.03 COMMUNITY CARE AND REHABILITATION CENT	0	0	0	0	0	0	0	0
1.04 COUNTRY OAKS CARE CENTER	0	0	0	0	0	0	0	0
1.05 DEL MAR CONVALESCENT HOSPITAL	0	0	0	0	0	0	0	0
1.06 EXTENDED CARE HOSPITAL OF RIVERSIDE	0	0	0	0	0	0	0	0
1.07 FRENCH PARK CARE CENTER	0	0	0	0	0	0	0	0
1.08 GARDEN PARK CARE CENTER	0	0	0	0	0	0	0	0
1.09 GORDON LANE	0	0	0	0	0	0	0	0
1.10 HERITAGE MANOR	0	0	0	0	0	0	0	0
1.11 MISSION CARE CENTER	0	0	0	0	0	0	0	0
1.12 MONTEREY PARK CONVALESCENT HOSPITAL	0	0	0	0	0	0	0	0
1.13 NORTH VALLEY NURSING CENTER	0	0	0	0	0	0	0	0
1.14 PACIFIC CONVALESCENT HOSPITAL	0	0	0	0	0	0	0	0
1.15 PARAMOUNT CONVALESCENT HOSPITAL	0	0	0	0	0	0	0	0
1.16 PARK REGENCY CARE CENTER	0	0	0	0	0	0	0	0
1.17 POMONA VISTA CARE CENTER	0	0	0	0	0	0	0	0
1.18 SIERRA VIEW CARE CENTER	0	0	0	0	0	0	0	0
1.19 SUN MAR NURSING CENTER	0	0	0	0	0	0	0	0
1.20 SUNSET MANOR CONVALESCENT HOSPITAL	0	0	0	0	0	0	0	0
1.21 VICTORIA CARE CENTER	0	0	0	0	0	0	0	0
1.22 VILLA RANCHO BERNARDO	0	0	0	0	0	0	0	0
SUBTOTAL (SUM OF LINES 1 - 1.22)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS								
19 CITRUS VALLEY RETIREMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.01 PARK REGENCY RETIREMENT	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^L	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

(To Sch. 3-1)

HOME OFFICE NAME:
SUN MAR MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
OCTOBER 1, 2010 THROUGH DECEMBER 31, 2010

HEALTH CARE FACILITIES

NPI NUMBER	Building and Fixtures - Old (stat)	Movable Equipment - Old (stat)	Building and Fixtures - New (stat)	Movable Equipment - New (stat)
	1	2	4	5
	(Adj.)	(Adj.)	(Adj.)	(Adj.)
1 ALCOTT REHABILITATION HOSPITAL	1073619904			
1.01 ANAHEIM HEALTH CARE CENTER	1295831139			
1.02 CITRUS NURSING CENTER	1346346285			
1.03 COMMUNITY CARE AND REHABILITATION CENTER	1346222098			
1.04 COUNTRY OAKS CARE CENTER	1992960363			
1.05 DEL MAR CONVALESCENT HOSPITAL	1972609808			
1.06 EXTENDED CARE HOSPITAL OF RIVERSIDE	1902902828			
1.07 FRENCH PARK CARE CENTER	1245323088			
1.08 GARDEN PARK CARE CENTER	1477659399			
1.09 GORDON LANE	1205932126			
1.10 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			

SUBTOTAL (SUM OF LINES 1 - 1.22)

\$0	\$0	\$0	\$0
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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
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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:
OCTOBER 1, 2010 THROUGH DECEMBER 31, 2010

HEALTH CARE FACILITIES

- 1 ALCOTT REHABILITATION HOSPITAL
- 1.01 ANAHEIM HEALTH CARE CENTER
- 1.02 CITRUS NURSING CENTER
- 1.03 COMMUNITY CARE AND REHABILITATION CENTER
- 1.04 COUNTRY OAKS CARE CENTER
- 1.05 DEL MAR CONVALESCENT HOSPITAL
- 1.06 EXTENDED CARE HOSPITAL OF RIVERSIDE
- 1.07 FRENCH PARK CARE CENTER
- 1.08 GARDEN PARK CARE CENTER
- 1.09 GORDON LANE
- 1.10 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.)
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SUBTOTAL (SUM OF LINES 1 - 1.22)

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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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
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GRAND TOTAL^L

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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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:
OCTOBER 1, 2010 THROUGH DECEMBER 31, 2010

HEALTH CARE FACILITIES

- 1 ALCOTT REHABILITATION HOSPITAL
- 1.01 ANAHEIM HEALTH CARE CENTER
- 1.02 CITRUS NURSING CENTER
- 1.03 COMMUNITY CARE AND REHABILITATION CENTER
- 1.04 COUNTRY OAKS CARE CENTER
- 1.05 DEL MAR CONVALESCENT HOSPITAL
- 1.06 EXTENDED CARE HOSPITAL OF RIVERSIDE
- 1.07 FRENCH PARK CARE CENTER
- 1.08 GARDEN PARK CARE CENTER
- 1.09 GORDON LANE
- 1.10 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.)
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SUBTOTAL (SUM OF LINES 1 - 1.22)

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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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
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GRAND TOTAL^L

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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TOTAL STATISTICS	0	0	0	0	0	0	0
COST TO BE ALLOCATED (From Sch. 8)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

HOME OFFICE NAME:
SUN MAR MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
OCTOBER 1, 2010 THROUGH DECEMBER 31, 2010

HEALTH CARE FACILITIES

- 1 ALCOTT REHABILITATION HOSPITAL
- 1.01 ANAHEIM HEALTH CARE CENTER
- 1.02 CITRUS NURSING CENTER
- 1.03 COMMUNITY CARE AND REHABILITATION CENTER
- 1.04 COUNTRY OAKS CARE CENTER
- 1.05 DEL MAR CONVALESCENT HOSPITAL
- 1.06 EXTENDED CARE HOSPITAL OF RIVERSIDE
- 1.07 FRENCH PARK CARE CENTER
- 1.08 GARDEN PARK CARE CENTER
- 1.09 GORDON LANE
- 1.10 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.)
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SUBTOTAL (SUM OF LINES 1 - 1.22)

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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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
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GRAND TOTAL^L

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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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:
OCTOBER 1, 2010 THROUGH DECEMBER 31, 2010

HEALTH CARE FACILITIES

- 1 ALCOTT REHABILITATION HOSPITAL
- 1.01 ANAHEIM HEALTH CARE CENTER
- 1.02 CITRUS NURSING CENTER
- 1.03 COMMUNITY CARE AND REHABILITATION CENTER
- 1.04 COUNTRY OAKS CARE CENTER
- 1.05 DEL MAR CONVALESCENT HOSPITAL
- 1.06 EXTENDED CARE HOSPITAL OF RIVERSIDE
- 1.07 FRENCH PARK CARE CENTER
- 1.08 GARDEN PARK CARE CENTER
- 1.09 GORDON LANE
- 1.10 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.)
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SUBTOTAL (SUM OF LINES 1 - 1.22)

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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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
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GRAND TOTAL^L

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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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:
OCTOBER 1, 2010 THROUGH DECEMBER 31, 201

		NPI NUMBER	REPORTED TOTAL 1	Interest Expense 2 (Adj. 10)	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	COMMUNITY CARE AND REHABILITATION CENTER	1346222098	0	0	0	0	0	0	0	0
1.04	COUNTRY OAKS CARE CENTER	1992960363	0	11,721	0	0	0	0	0	11,721
1.05	DEL MAR CONVALESCENT HOSPITAL	1972609808	0	0	0	0	0	0	0	0
1.06	EXTENDED CARE HOSPITAL OF RIVERSIDE	1902902828	0	0	0	0	0	0	0	0
1.07	FRENCH PARK CARE CENTER	1245323088	0	0	0	0	0	0	0	0
1.08	GARDEN PARK CARE CENTER	1477659399	0	0	0	0	0	0	0	0
1.09	GORDON LANE	1205932126	0	0	0	0	0	0	0	0
1.10	HERITAGE MANOR	1457457384	0	0	0	0	0	0	0	0
1.11	MISSION CARE CENTER	1891950267	0	5,788	0	0	0	0	0	5,788
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	8,538	0	0	0	0	0	8,538
1.18	SIERRA VIEW CARE CENTER	1356506729	0	14,181	0	0	0	0	0	14,181
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	7,091	0	0	0	0	0	7,091
1.22	VILLA RANCHO BERNARDO	1518063437	0	0	0	0	0	0	0	0
SUBTOTAL (SUM OF LINES 1 - 1.22)			\$0	\$47,319	\$0	\$0	\$0	\$0	\$0	\$47,319
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	\$47,319	\$0	\$0	\$0	\$0	\$0	\$47,319

HOME OFFICE NAME:
SUN MAR MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
OCTOBER 1, 2010 THROUGH DECEMBER 31, 201

<u>HEALTH CARE FACILITIES</u>			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	COMMUNITY CARE AND REHABILITATION CENTER	1346222098	0	0	0	0	0	0	0	0
1.04	COUNTRY OAKS CARE CENTER	1992960363	0	0	0	0	0	0	0	0
1.05	DEL MAR CONVALESCENT HOSPITAL	1972609808	0	0	0	0	0	0	0	0
1.06	EXTENDED CARE HOSPITAL OF RIVERSIDE	1902902828	0	0	0	0	0	0	0	0
1.07	FRENCH PARK CARE CENTER	1245323088	0	0	0	0	0	0	0	0
1.08	GARDEN PARK CARE CENTER	1477659399	0	0	0	0	0	0	0	0
1.09	GORDON LANE	1205932126	0	0	0	0	0	0	0	0
1.10	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:
OCTOBER 1, 2010 THROUGH DECEMBER 31, 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	\$73,383			\$73,383		
5.00 Movable Equipment - New	42,742	4,5,6	(5,436)	37,306		
6.00	\$116,125		(\$5,436)	\$110,689	\$0	\$0
OTHER CAPITAL-RELATED COSTS						
7.00 Insurance Premiums	\$0			\$0		
8.00 Taxes and Licenses - Other than INCM	0			0		
9.00 Other	0			0		
10.00	\$0		\$0	\$0	\$0	\$0
NONCAPITAL-RELATED COSTS						
11.00 Salaries of Officers	\$949,771			\$949,771		
12.00 Salaries and Wages of Others	0			0		
13.00 Payroll Taxes	49,371			49,371		
14.00 Emp Bene-Payroll Related	117,176			117,176		
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	4,682			4,682		
20.00 Communications	20,037			20,037		
21.00 Travel & Entertainment	79,969	3	(39,988)	39,981		
22.00 Transportation	0			0		
23.00 Cleaning, Office and Administrative Supplies	80,698			80,698		
24.00 Minor Equipment Expensed	220			220		
25.00 Repairs & Maintenance	6,592			6,592		
26.00 Dues & Subscriptions	0			0		
27.00 Contributions	0			0		
28.00 Insurance Premiums - Noncap Related	574			574		
29.00 Taxes & Licenses - Noncap Related	0			0		
30.00 Interest Expense	140,984	1	(47,318)	93,666	47,318	
31.00 Professional Fees	6,206,634	2,7,8,9	(5,515,574)	691,060		
32.00 Other	0			0		
35.00 Other Non-reimbursable	0			0		
36.00	\$7,656,708		(\$5,602,880)	\$2,053,828	\$47,318	\$0
SUBTOTAL (sum of lines 11 through 35)						
37.00 TOTAL ALLOWABLE EXPENSES	\$7,772,833		(\$5,608,316)	\$2,164,517	\$47,318	\$0
				(To Sch. 4)	(To Sch. 7, 7-1)	(To Sch. 5)
38.00 NONREIMBURSABLE EXPENSES	\$0			\$0	\$0	
TOTAL EXPENSES	\$7,772,833		(\$5,608,316)	\$2,164,517	\$47,318	

Provider Name							Fiscal Period			Provider Number		Adjustments
SUN MAR MANAGEMENT SERVICES							OCTOBER 1, 2010 THROUGH DECEMBER 31, 2010			LTCHO0088		10
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<u>RECLASSIFICATION OF REPORTED COSTS</u>												
1	Sch 8	B			30.00	6	Interest Expense - Direct Allocation to Chain Components	\$0	\$47,318	\$47,318		
	Sch 8	B			30.00	8	Interest Expense - Pooled Allocation	140,984	(47,318)	93,666		
							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					

Provider Name							Fiscal Period		Provider Number		Adjustments
SUN MAR MANAGEMENT SERVICES							OCTOBER 1, 2010 THROUGH DECEMBER 31, 2010		LTCHO0088		10
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			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	\$6,206,634	(\$4,931,733)	\$1,274,901 *	
3	Sch 8	B			21.00	8	Travel To eliminate travel expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3	\$79,969	(\$39,988)	\$39,981	
4	Sch 8	B			5.00	8	New Capital Related Costs - Movable Equipment 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	\$42,742	(\$589)	\$42,153 *	
5	Sch 8	B			5.00	8	New Capital Related Costs - Movable Equipment 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	* \$42,153	(\$4,210)	\$37,943 *	
6	Sch 8	B			5.00	8	New Capital Related Costs - Movable Equipment 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	* \$37,943	(\$637)	\$37,306	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider Number		Adjustments
SUN MAR MANAGEMENT SERVICES							OCTOBER 1, 2010 THROUGH DECEMBER 31, 2010			LTCHO0088		10
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												
7	Sch 8	B			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	*	\$1,274,901	(\$15,000)	\$1,259,901 *	
8	Sch 8	B			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	*	\$1,259,901	(\$223,003)	\$1,036,898 *	
9	Sch 8	B			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	*	\$1,036,898	(\$345,838)	\$691,060	
10	Sch 7	E			1.04	1	Country Oaks Nursing Center		\$0	\$11,721	\$11,721	
	Sch 7	E			1.11	1	Mission Nursing Center		0	5,788	5,788	
	Sch 7	E			1.17	1	Pomona Vista Care Center		0	8,538	8,538	
	Sch 7	E			1.18	1	Sierra View Care Center		0	14,181	14,181	
	Sch 7	E			1.21	1	Victoria Care Center To directly allocate interest to the benefiting chain components 42 CFR 413.24 and 413.134 CMS Pub. 15-1, Sections 2304 and 2307A		0	7,091	7,091	

*Balance carried forward from prior/to subsequent adjustments