REPORT
ON THE
RATE SETTING AUDIT

BUENA PARK NURSING CENTER
BUENA PARK, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1497742167

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Maria Delgado
Audit Supervisor: Cyrus Lam
Auditor: Clara Yau

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

February 13, 2012

Ruben Ramirez, Administrator
Buena Park Nursing Center
8520 Western Avenue
Buena Park, CA 90620

BUENA PARK NURSING CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1497742167
FISCAL PERIOD ENDED: DECEMBER 31, 2010

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 Schedule

3. Audited Allocation of Home Office Cost

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 Medi-Cal Benefits, Waiver Analysis and Rates Division.

Financial Audits Branch/Audits Section—Gardena
19300 South Hamilton Avenue, Suite 280, MS 2103, Gardena, CA 90248
Telephone: (310) 516-4757/FAX: (310) 217-6918
Internet Address: www.dhcs.ca.gov

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

Certified

cc: Merle Sin, Controller
U.S. Skilled Serve
4115 East Broadway
Long Beach, CA 90803

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BUENA PARK NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1497742167

OSHPD Facility No.:
206301171

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	$ 3,741,211	$ 110.65
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 863,719	$ 25.54
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 751,274	$ 22.22
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 144,048	$ 4.26
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 251,451	$ 7.44
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 21,873	$ 0.65
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 69,901	$ 2.07
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 311,125	$ 9.20
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 503,006	$ 14.88
11	Cost of Routine Service/Audited Total Costs	$ 6,693,934.00	$ 6,657,609.13	$ 196.90
12	Total Patient Days (Adj 13)	33,814	33,812	
13	Cost Per Patient Day (Cost Divided by Days)	$ 197.96	$ 196.90	
14	Overpayments (Adj)	$	$ 0	
15	Medi-Cal Days (Adj 22)	27,396	4,471	
16	Medi-Cal Managed Care Days (Adj 15)		23,009	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	$ N/A	$ 3,101,685	$ 207.01 *
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ N/A	$ 296,805	$ 19.81 *
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ N/A	$ 842,323	$ 56.22 *
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ N/A	$ 60,151	$ 4.01 *
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ N/A	$ 105,000	$ 7.01 *
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ N/A	$ 16,756	$ 1.12 *
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ N/A	$ 53,546	$ 3.57 *
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ N/A	$ 238,331	$ 15.91 *
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00 *
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	$ N/A	$ 385,317	$ 25.72 *
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 5,250,191	$ 5,099,914	$ 340.38 *
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	14,987	14,983	
41	Cost Per Patient Day (Cost Divided by Days)	$ 350.32	$ 340.38	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	$ 0	$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BUENA PARK NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1497742167

OSHPD Facility No.:
206301171

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE CARE - PEDIATRIC			
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	$ 0	$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Adj)	$	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Adj)	$	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Adj)	$	$ 0	

* (From Subacute Care Schedule 1)

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
BUENA PARK NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1497742167

OSHPD Facility No.:
206301171

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 142,001	$ 142,001			
160	Activities	180,761		$ 180,761		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	36,132	0	0	36,132	***
077	Specialized Support Surfaces	N/A	0	0	0	***
080	Physical Therapy	187,502	0	0	187,502	***
081	Respiratory Therapy	0	0	0	0	***
082	Occupational Therapy	147,002	0	0	147,002	***
083	Speech Pathology	21,315	0	0	21,315	***
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	952,625	0	0	952,625	***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	3,550,103	84,079	107,029	3,741,211	*
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	1,954,003	57,922	73,732	2,085,657	**
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	$ 7,171,444	$ 142,001	$ 180,761	$ 7,171,444	

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

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: BUENA PARK NURSING CENTER
Provider NPI: 1497742167
OSHPD Facility Number: 206301171
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 169,321	$ 169,321											
010	Housekeeping	151,075	481	$ 151,556										
060	Laundry and Linen	94,668	4,796	4,305	$ 103,770									
065	Dietary	545,752	14,028	12,592	0	$ 572,371								
155	Social Services	N/A	1,160	1,042	0	0	$ 2,202							
160	Activities	N/A	1,470	1,319	0	0	0	$ 2,789						
165	Administration	N/A	8,535	7,662	0	0	0	0		$ 16,197	$ 16,197			
166	Medical Records	148,407	1,788	1,605	0	0	0	0		151,800		$ 151,800		
170	Inservice Education - Nursing	76,318	602	540	0	0	0	0	$ 77,460					
	ANCILLARY SERVICES													
075	Patient Supplies		963	864	0	0	0	0	0	1,827	67	625	$ 2,519	***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	14	134	148	***
080	Physical Therapy		2,381	2,137	0	0	0	0	0	4,518	318	2,985	7,822	***
081	Respiratory Therapy		1,719	1,543	0	0	0	0	0	3,262	20	189	3,471	***
082	Occupational Therapy		2,183	1,960	0	0	0	0	0	4,143	251	2,356	6,750	***
083	Speech Pathology		335	301	0	0	0	0	0	636	37	343	1,016	***
085	Pharmacy		301	270	0	0	0	0	0	571	306	2,871	3,748	***
090	Laboratory		0	0	0	0	0	0	0	0	27	258	285	***
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	14	136	150	***
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	1,475	13,828	15,304	***
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care		90,492	81,229	72,339	481,304	1,304	1,651	45,864	774,184	8,632	80,903	863,719	*
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		36,694	32,938	31,431	91,067	898	1,138	31,596	225,761	5,013	46,984	277,758	**
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		1,392	1,250	0	0	0	0	0	2,642	20	188	2,851	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,185,541	$ 169,321	$ 151,556	$ 103,770	$ 572,371	$ 2,202	$ 2,789	$ 77,460	$ 1,017,545	$ 16,197	$ 151,800	$ 1,185,541	

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

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: BUENA PARK NURSING CENTER
Provider NPI: 1497742167
OSHPD Facility Number: 206301171
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	$ 347,448	$ 347,448											
010	Housekeeping	29,724	988	$ 30,712										
060	Laundry and Linen	32,360	9,842	872	$ 43,074									
065	Dietary	260,767	28,785	2,552	0	$ 292,104								
155	Social Services	2,576	2,381	211	0	0	$ 5,168							
160	Activities	8,030	3,016	267	0	0	0	$ 11,313						
165	Administration	N/A	17,514	1,553	0	0	0	0		$ 19,067	$ 19,067			
166	Medical Records	7,560	3,669	325	0	0	0	0		11,554		$ 11,554		
170	Inservice Education - Nursing	0	1,235	109	0	0	0	0	$ 1,344					
	ANCILLARY SERVICES													
075	Patient Supplies	0	1,975	175	0	0	0	0	0	2,151	79	48	$ 2,277	***
077	Specialized Support Surfaces	9,313	0	0	0	0	0	0	0	9,313	17	10	9,340	***
080	Physical Therapy	1,932	4,886	433	0	0	0	0	0	7,251	375	227	7,853	***
081	Respiratory Therapy	0	3,528	313	0	0	0	0	0	3,840	24	14	3,878	***
082	Occupational Therapy	177	4,480	397	0	0	0	0	0	5,054	296	179	5,529	***
083	Speech Pathology	0	688	61	0	0	0	0	0	749	43	26	818	***
085	Pharmacy	197,391	617	55	0	0	0	0	0	198,063	361	219	198,642	***
090	Laboratory	17,921	0	0	0	0	0	0	0	17,921	32	20	17,973	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	***
100	Other Ancillary Services	9,426	0	0	0	0	0	0	0	9,426	17	10	9,453	***
101	Subacute Care Ancillary Services	9,082	0	0	0	0	0	0	0	9,082	1,737	1,052	11,871	***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care	246,592	185,691	16,460	30,028	245,628	3,060	6,699	796	734,954	10,162	6,158	751,274	*
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	661,533	75,296	6,675	13,047	46,475	2,108	4,615	548	810,297	5,901	3,576	819,774	**
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	2,482	2,857	253	0	0	0	0	0	5,593	24	14	5,631	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,844,314	$ 347,448	$ 30,712	$ 43,074	$ 292,104	$ 5,168	$ 11,313	$ 1,344	$ 1,813,693	$ 19,067	$ 11,554	$ 1,844,314	

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
BUENA PARK NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1497742167

OSHPD Facility Number:
206301171

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 215,140	36%							
	Property Tax (line 40)	375,550	64%	$ 590,690						
005	Plant Operations and Maintenance			21,275	$ 21,275					
010	Housekeeping			1,619	60	$ 1,679				
060	Laundry and Linen			16,129	603	48	$ 16,780			
065	Dietary			47,174	1,763	140	0	$ 49,076		
155	Social Services			3,902	146	12	0	0	$ 4,060	
160	Activities			4,943	185	15	0	0	0	$ 5,142
165	Administration			28,703	1,072	85	0	0	0	0
166	Medical Records			6,012	225	18	0	0	0	0
170	Inservice Education - Nursing			2,023	76	6	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			3,237	121	10	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			8,007	299	24	0	0	0	0
081	Respiratory Therapy			5,781	216	17	0	0	0	0
082	Occupational Therapy			7,342	274	22	0	0	0	0
083	Speech Pathology			1,127	42	3	0	0	0	0
085	Pharmacy			1,012	38	3	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			304,320	11,370	900	11,697	41,268	2,404	3,045
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			123,399	4,610	365	5,082	7,808	1,656	2,097
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			4,683	175	14	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 590,690	100%	$ 590,690	$ 21,275	$ 1,679	$ 16,780	$ 49,076	$ 4,060	$ 5,142

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
BUENA PARK NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1497742167

OSHPD Facility Number:
206301171

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 36% Of Total	Property Tax 64% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 215,140	36%								
	Property Tax (line 40)	375,550	64%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 29,861	$ 29,861					
166	Medical Records				6,255		$ 6,255				
170	Inservice Education - Nursing			$ 2,105							
	ANCILLARY SERVICES										
075	Patient Supplies			0	3,368	123	26	$ 3,517	$ 1,281	$ 2,236	***
077	Specialized Support Surfaces			0	0	26	6	32	12	20	***
080	Physical Therapy			0	8,330	587	123	9,040	3,293	5,747	***
081	Respiratory Therapy			0	6,014	37	8	6,059	2,207	3,852	***
082	Occupational Therapy			0	7,638	463	97	8,199	2,986	5,213	***
083	Speech Pathology			0	1,173	68	14	1,254	457	798	***
085	Pharmacy			0	1,052	565	118	1,736	632	1,103	***
090	Laboratory			0	0	51	11	61	22	39	***
095	Home Health Services			0	0	0	0	0	0	0	***
100	Other Ancillary Services			0	0	27	6	32	12	21	***
101	Subacute Care Ancillary Services			0	0	2,720	570	3,290	1,198	2,092	***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105	Skilled Nursing Care			1,246	376,251	15,915	3,334	395,499	144,048	251,451	*
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			859	145,877	9,242	1,936	157,055	57,202	99,853	**
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	4,872	37	8	4,916	1,791	3,126	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 590,690	100%	$ 2,105	$ 554,574	$ 29,861	$ 6,255	$ 590,690	$ 215,140	$ 375,550	

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: BUENA PARK NURSING CENTER
Provider NPI: 1497742167
OSHPD Facility Number: 206301171
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 56% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 34% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 26,589													
055	Interest - Other	33,179													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	884,029													
	Total Costs Allocable as Administration	943,797	56%												
167	DPH Licensing Fees	41,041	2%												
168	Professional Liability Insurance	131,156	8%												
169	Quality Assurance Fees	583,768	34%												
174	Caregiver Training	0	0%												
	Total	1,699,762	100%						$ 1,699,762						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 36,132	$ 1,827	$ 2,151	$ 3,368	$ 43,477	7,000	$ 3,887	$ 169	$ 540	$ 2,404	$ -	***
077	Specialized Support Surfaces			0	0	9,313	0	9,313	1,499	833	36	116	515	0	***
080	Physical Therapy			187,502	4,518	7,251	8,330	207,601	33,425	18,559	807	2,579	11,479	0	***
081	Respiratory Therapy			0	3,262	3,840	6,014	13,117	2,112	1,173	51	163	725	0	***
082	Occupational Therapy			147,002	4,143	5,054	7,638	163,837	26,378	14,647	637	2,035	9,059	0	***
083	Speech Pathology			21,315	636	749	1,173	23,873	3,844	2,134	93	297	1,320	0	***
085	Pharmacy			0	571	198,063	1,052	199,686	32,150	17,852	776	2,481	11,042	0	***
090	Laboratory			0	0	17,921	0	17,921	2,885	1,602	70	223	991	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	***
100	Other Ancillary Services			0	0	9,426	0	9,426	1,518	843	37	117	521	0	***
101	Subacute Care Ancillary Services			952,625	0	9,082	0	961,707	154,839	85,975	3,739	11,948	53,178	0	***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES														
105	Skilled Nursing Care			3,741,211	774,184	734,954	376,251	5,626,600	905,906	503,006	21,873	69,901	311,125	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			2,085,657	225,761	810,297	145,877	3,267,592	526,096	292,116	12,703	40,594	180,683	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	2,642	5,593	4,872	13,107	2,110	1,172	51	163	725	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 1,699,762		$ 7,171,444	$ 1,017,545	$ 1,813,693	$ 554,574	$ 10,557,256	$ 1,699,762						
	Total Administrative Costs							$ 1,699,762		$ 943,797	$ 41,041	$ 131,156	$ 583,768	$ -	
	Unit Cost Multiplier							0.16100415							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 167,996	$ 30,621	$ 36,116	$ 234,733							
	TOTAL FACILITY COSTS							$ 12,491,751							

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

STATISTICS FOR COST ALLOCATION

Provider Name: BUENA PARK NURSING CENTER
Provider NPI: 1497742167
OSHPD Facility Number: 206301171
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adj)	(Adj 12)	(Adj 12)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	736									
010	Housekeeping	56	56								
060	Laundry and Linen	558	558	558							
065	Dietary	1,632	1,632	1,632							
155	Social Services	135	135	135							
160	Activities	171	171	171							
165	Administration	993	993	993							
166	Medical Records	208	208	208							
170	Inservice Education - Nursing	70	70	70							
	ANCILLARY SERVICES										
075	Patient Supplies	112	112	112						43,477	43,477
077	Specialized Support Surfaces									9,313	9,313
080	Physical Therapy	277	277	277						207,601	207,601
081	Respiratory Therapy	200	200	200						13,117	13,117
082	Occupational Therapy	254	254	254						163,837	163,837
083	Speech Pathology	39	39	39						23,873	23,873
085	Pharmacy	35	35	35						199,686	199,686
090	Laboratory									17,921	17,921
095	Home Health Services									0	0
100	Other Ancillary Services									9,426	9,426
101	Subacute Care Ancillary Services									961,707	961,707
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,528	10,528	10,528	165,055	99,033	3,796,695	3,796,695	3,796,695	5,626,600	5,626,600
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	4,269	4,269	4,269	71,715	18,738	2,615,536	2,615,536	2,615,536	3,267,592	3,267,592
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	162	162	162						13,107	13,107
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	20,435	19,699	19,643	236,770	117,771	6,412,231	6,412,231	6,412,231	10,557,256	10,557,256
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 142,001	$ 180,761			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.022145334	0.028190032			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 169,321	$ 151,556	$ 103,770	$ 572,371	$ 2,202	$ 2,789	$ 77,460	$ 16,197	$ 151,800
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		8.59541094	7.71553953	0.43827136	4.86003746	0.00034340	0.00043498	0.01208000	0.00153418	0.01437871
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 347,448	$ 30,712	$ 43,074	$ 292,104	$ 5,168	$ 11,313	$ 1,344	$ 19,067	$ 11,554
	UNIT COST MULTIPLIER (INDIRECT OTHER)		17.63784964	1.56349435	0.18192486	2.48026758	0.00080599	0.00176435	0.00020961	0.00180605	0.00109440
	TOTAL CAPITAL COSTS - SCH. 5	$ 590,690	$ 21,275	$ 1,679	$ 16,780	$ 49,076	$ 4,060	$ 5,142	$ 2,105	$ 29,861	$ 6,255
	UNIT COST MULTIPLIER (CAPITAL COSTS)	28.90579887	1.07998721	0.08548613	0.07086949	0.41670968	0.00063311	0.00080193	0.00032828	0.00282846	0.00059247

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BUENA PARK NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1497742167

OSHPD Facility Number:
206301171

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 141,787	$ 0	$ 141,787	(Sch 3)
005	.20-.39	Fringe Benefits	6200	27,534	0	27,534	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	343,145	4,303	347,448	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 512,466	$ 4,303	$ 516,769	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 125,304	$ 0	$ 125,304	(Sch 3)
010	.20-.39	Fringe Benefits	6300	25,771	0	25,771	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	29,724	0	29,724	(Sch 4)
010		Housekeeping - Total	6300	$ 180,799	$ 0	$ 180,799	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 62,969	$ 0	$ 62,969	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140		0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	138,623	13,548	152,171	(Sch 5)
040		Property Taxes	7300	375,550	0	375,550	(Sch 5)
045		Property Insurance	7400	26,589	0	26,589	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	$ 33,179	$ 0	$ 33,179	(Sch 6)
057		**Subtotal 005 - 055**		$ 1,330,175	$ 17,851	$ 1,348,026	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 79,267	$ 0	$ 79,267	(Sch 3)
060	.20-.39	Fringe Benefits	6400	15,401	0	15,401	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	29,382	2,978	32,360	(Sch 4)
060		Laundry and Linen - Total	6400	$ 124,050	$ 2,978	$ 127,028	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 448,628	$ 0	$ 448,628	(Sch 3)
065	.20-.39	Fringe Benefits	6500	97,124	0	97,124	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	260,767	0	260,767	(Sch 4)
065		Dietary - Total	6500	$ 806,519	$ 0	$ 806,519	
070		Provision for Bad Debts	7700	$	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 31,059	$ 0	$ 31,059	(Sch 2)
075	.20-.39	Fringe Benefits	8100	5,073	0	5,073	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100		0	0	(Sch 4)
075		Patient Supplies - Total	8100	$ 36,132	$ 0	$ 36,132	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150	3,438	5,875	9,313	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 3,438	$ 5,875	$ 9,313	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BUENA PARK NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1497742167

OSHPD Facility Number:
206301171

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	$ 150,622	$ 0	$ 150,622	(Sch 2)
080	.20-.39	Fringe Benefits	8200	36,880	0	36,880	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,932	0	1,932	(Sch 4)
080		Physical Therapy - Total	8200	$ 189,434	$ 0	$ 189,434	
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	$ 122,650	$ 0	$ 122,650	(Sch 2)
082	.20-.39	Fringe Benefits	8250	24,352	0	24,352	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	177	0	177	(Sch 4)
082		Occupational Therapy - Total	8250	$ 147,179	$ 0	$ 147,179	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 16,447	$ 0	$ 16,447	(Sch 2)
083	.20-.39	Fringe Benefits	8280	4,868	0	4,868	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 21,315	$ 0	$ 21,315	
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	204,302	(6,911)	197,391	(Sch 4)
085		Pharmacy - Total	8300	$ 204,302	$ (6,911)	$ 197,391	
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	17,921	0	17,921	(Sch 4)
090		Laboratory - Total	8400	$ 17,921	$ 0	$ 17,921	
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	8,026	1,400	9,426	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 8,026	$ 1,400	$ 9,426	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BUENA PARK NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1497742167

OSHPD Facility Number:
206301171

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	$ 772,151	$ 0	$ 772,151	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	180,474	0	180,474	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	9,082	0	9,082	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	$ 961,707	$ 0	$ 961,707	
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		$ 1,589,454	$ 364	$ 1,589,818	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 2,955,021	$ 0	$ 2,955,021	(Sch 2)
105	.20-.39	Fringe Benefits	6110	595,082	0	595,082	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	249,380	(2,788)	246,592	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 3,799,483	$ (2,788)	$ 3,796,695	
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	$ 1,627,739	$ 0	$ 1,627,739	(Sch 2)
125	.20-.39	Fringe Benefits	6150	325,896	0	325,896	(Sch 2)
125	.49	Agency Staff	6150	368	0	368	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	674,987	(13,454)	661,533	(Sch 4)
125		Subacute Care - Total	6150	$ 2,628,990	$ (13,454)	$ 2,615,536	
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:
BUENA PARK NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1497742167

OSHPD Facility Number:
206301171

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	2,482	0	2,482	(Sch 4)
140		Beauty and Barber - Total	8900	$ 2,482	$ 0	$ 2,482	
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**		$ 6,430,955	$ (16,242)	$ 6,414,713	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 113,482	$ 0	$ 113,482	(Sch 2)
155	.20-.39	Fringe Benefits	6600	28,519	0	28,519	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,576	0	2,576	(Sch 4)
155		Social Services - Total	6600	$ 144,577	$ 0	$ 144,577	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BUENA PARK NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1497742167

OSHPD Facility Number:
206301171

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	$ 147,781	$ 0	$ 147,781	(Sch 2)
160	.20-.39	Fringe Benefits	6700	32,980	0	32,980	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,030	0	8,030	(Sch 4)
160		Activities - Total	6700	$ 188,791	$ 0	$ 188,791	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 496,258	$ (10,854)	$ 485,404	(Sch 6)
165	.20-.39	Fringe Benefits	6900	118,789	0	118,789	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	335,020	(55,184)	279,836	(Sch 6)
165		Administration - Total	6900	$ 950,067	$ (66,038)	$ 884,029	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 127,485	$ 0	$ 127,485	(Sch 3)
166	.20-.39	Fringe Benefits	6900	20,922	0	20,922	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,560	0	7,560	(Sch 4)
166		Medical Records - Total	6900	$ 155,967	$ 0	$ 155,967	
167		CDPH Licensing Fees	6900	$ 41,041	$ 0	$ 41,041	(Sch 6)
168		Professional Liability Insurance	6900	$ 135,410	$ (4,254)	$ 131,156	(Sch 6)
169		Quality Assurance Fees	6900	$ 583,768	$ 0	$ 583,768	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 66,309	$ 0	$ 66,309	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,009	0	10,009	(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	$ 76,318	$ 0	$ 76,318	
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		$ 2,275,939	$ (70,292)	$ 2,205,647	
200		**Total**		**$ 12,557,092**	**$ (65,341)**	**$ 12,491,751**	

Provider Name: BUENA PARK NURSING CENTER

Provider NPI: 1497742167

OSHPD Facility Number: 206301171

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJS 5-8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	0								
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	4,303								4,303
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	0								
010	3	Housekeeping - Agency Staff	0								
010	4	Housekeeping - Other - Nonlabor	0								
015	4	Depreciation: Buildings and Improvements	0								
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	0								
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	13,548	13,548							
040	4	Property Taxes	0								
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	0								
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	2,978								2,978
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	0								
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	5,875		5,015						860
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	0								
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	0								
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	0								
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								

Provider Name: BUENA PARK NURSING CENTER

Provider NPI: 1497742167

OSHPD Facility Number: 206301171

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJS 5-8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	(6,911)								(6,911)
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	1,400				1,400				
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	(2,788)	(10,967)			(1,400)			(200)	9,779
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	(13,454)	(2,581)	(5,015)						(5,858)
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								

Provider Name: BUENA PARK NURSING CENTER

Provider NPI: 1497742167

OSHPD Facility Number: 206301171

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJS 5-8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	(10,854)						(10,854)		
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	(55,184)			4,254		(59,438)			
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	(4,254)			(4,254)					
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								

Provider Name: BUENA PARK NURSING CENTER

Provider NPI: 1497742167

OSHPD Facility Number: 206301171

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJS 5-8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	($65,341)	0	0	0	0	(59,438)	(10,854)	(200)	5,151
			(To Sch 8)								

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
BUENA PARK NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1497742167

OSHPD Facility No:
206301171

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE CARE COST PER PATIENT DAY
	SUBACUTE CARE ROUTINE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	$ N/A	$ 2,085,657	$ 139.20
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	$ N/A	$ 277,758	$ 18.54
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	$ N/A	$ 819,774	$ 54.71
4	Cost of Capital Related (Sch. 5, Ln. 125)	$ N/A	$ 57,202	$ 3.82
5	Property Taxes (Sch. 5, Ln. 125)	$ N/A	$ 99,853	$ 6.66
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	$ N/A	$ 12,703	$ 0.85
7	Professional Liability Insurance (Sch. 6, Ln. 125)	$ N/A	$ 40,594	$ 2.71
8	Quality Assurance Fees (Sch. 6, Ln. 125)	$ N/A	$ 180,683	$ 12.06
9	Caregiver Training (Sch. 6. Ln. 125)	$ N/A	$ 0	$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	$ N/A	$ 292,116	$ 19.50
11	Cost of Routine Service/Audited Total Routine Costs	$ 3,904,778	$ 3,866,340	$ 258.05
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	$ 260.54	$ 258.05	
	SUBACUTE CARE ANCILLARY			
13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	$ N/A	$ 1,016,028	$ 67.81
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	$ N/A	$ 19,047	$ 1.27
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	$ N/A	$ 22,549	$ 1.50
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	$ N/A	$ 2,949	$ 0.20
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	$ N/A	$ 5,147	$ 0.34
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	$ N/A	$ 4,053	$ 0.27
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	$ N/A	$ 12,952	$ 0.86
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	$ N/A	$ 57,648	$ 3.85
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	$ 93,201	$ 6.22
23	Cost of Ancillary Service/Audited Total Ancillary Costs	$ 1,345,413	$ 1,233,574	$ 82.33
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	$ 89.77	$ 82.33	
	SUBACUTE CARE TOTAL			
25	Cost of Direct Care - Labor (Line 1 + Line 13)	$ N/A	$ 3,101,685	$ 207.01 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	$ N/A	$ 296,805	$ 19.81 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	$ N/A	$ 842,323	$ 56.22 *
28	Cost of Capital Related (Line 4 + Line 16)	$ N/A	$ 60,151	$ 4.01 *
29	Property Taxes (Line 5 + Line 17)	$ N/A	$ 105,000	$ 7.01 *
30	CDPH Licensing Fees (Line 6 + Line 18)	$ N/A	$ 16,756	$ 1.12 *
31	Professional Liability Insurance (Line 7 + Line 19)	$ N/A	$ 53,546	$ 3.57 *
32	Quality Assurance Fees (Line 8 + Line 20)	$ N/A	$ 238,331	$ 15.91 *
33	Caregiver Training (Line 9 + Line 21)	$ N/A	$ 0	$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	$ N/A	$ 385,317	$ 25.72 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	$ 5,250,191	$ 5,099,914	$ 340.38 *
36	Total Patient Days (Adj 13)	14,987	14,983	*
37	Total Cost Per Patient Day (Total Cost Divided by Days)	$ 350.32	$ 340.38	*
38	Medi-Cal Overpayments (Adj)	$	$ 0	*
39	Medi-Cal Credit Balances (Adj)	$	$ 0	*
40	Amount Due Provider (State) (Line 38 + Line 39)	$ 0	$ 0	*
	GENERAL INFORMATION			
41	Contracted Number of Subacute Care Beds (Adj 20)	0	47	
42	Total Licensed Nursing Facility Beds (Adj)	143	143	
43	Total Licensed Capacity (All levels) (Adj)	143	143	
44	Total Medi-Cal Subacute Care Patient Days (Adj 23)	12,125	3,819	
	CAPITAL RELATED COST			
45	Direct Capital Related Cost (Adj)	$ N/A	$ 0	
46	Indirect Capital Related Cost (Line 28)	$ N/A	$ 60,151	
47	Total Capital Related Cost (Line 45 + Line 46)	$ 0	$ 60,151	

	VENTILATOR / NONVENTILATOR	AUDITED COSTS (Adj 21)	AUDITED TOTAL DAYS (Adj 14)	AUDITED MEDI-CAL DAYS (Adj 23)
48	Ventilator (Equipment Cost Only)	$ 111,242	8,610	2,049
49	Nonventilator	N/A	6,373	N/A
50	TOTAL	$ N/A	14,983	N/A

* (To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
BUENA PARK NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1497742167

OSHPD Facility Number:
206301171

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 16)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 17-19)	SUBACUTE CARE ANCILLARY COST *
	PATIENT SUPPLIES					
1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	$ 36,132				$ 31,289
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	2,519				2,181
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	2,277				1,971
4	Cost of Capital Related (Sch. 5, Ln. 75)	1,281				1,109
5	Property Taxes (Sch. 5, Ln. 75)	2,236				1,936
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	169				146
7	Professional Liability Insurance (Sch. 6, Ln. 75)	540				468
8	Quality Assurance Fees (Sch. 6, Ln. 75)	2,404				2,082
9	Caregiver Training (Sch. 6, Ln. 75)	0				
10	Cost of Administration (Sch. 6, Ln. 75)	3,887				3,366
11	Total Patient Supplies Ancillary Service	$ 51,444	$ 519,371	0.099051	$ 449,751	$ 44,548
	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)	148				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	9,340				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	12				0
16	Property Taxes (Sch. 5, Ln. 77)	20				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	36				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	116				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	515				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				
21	Cost of Administration (Sch. 6, Ln. 77)	833				0
22	Total Specialized Support Surfaces Ancillary Service	$ 11,019	$ 192,181	0.057339	$ 0	$ 0
	PHYSICAL THERAPY					
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	$ 187,502				$ 11,460
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	7,822				478
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	7,853				480
26	Cost of Capital Related (Sch. 5, Ln. 80)	3,293				201
27	Property Taxes (Sch. 5, Ln. 80)	5,747				351
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	807				49
29	Professional Liability Insurance (Sch. 6, Ln. 80)	2,579				158
30	Quality Assurance Fees (Sch. 6, Ln. 80)	11,479				702
31	Caregiver Training (Sch. 6, Ln. 80)	0				
32	Cost of Administration (Sch. 6, Ln. 80)	18,559				1,134
33	Total Physical Therapy Ancillary Service	$ 245,641	$ 494,835	0.496410	$ 30,246	$ 15,014
	RESPIRATORY THERAPY					
34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	$ 0				$
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	3,471				0
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	3,878				0
37	Cost of Capital Related (Sch. 5, Ln. 81)	2,207				0
38	Property Taxes (Sch. 5, Ln. 81)	3,852				0
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	51				0
40	Professional Liability Insurance (Sch. 6, Ln. 81)	163				0
41	Quality Assurance Fees (Sch. 6, Ln. 81)	725				0
42	Caregiver Training (Sch. 6, Ln. 81)	0				
43	Cost of Administration (Sch. 6, Ln. 81)	1,173				0
44	Total Respiratory Ancillary Service	$ 15,520	$ 0	0.000000	$ 0	$ 0

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
BUENA PARK NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1497742167

OSHPD Facility Number:
206301171

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 16)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 17-19)	SUBACUTE CARE ANCILLARY COST *
	OCCUPATIONAL THERAPY					
45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	$ 147,002				$ 10,520
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	6,750				483
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	5,529				396
48	Cost of Capital Related (Sch. 5, Ln. 82)	2,986				214
49	Property Taxes (Sch. 5, Ln. 82)	5,213				373
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	637				46
51	Professional Liability Insurance (Sch. 6, Ln. 82)	2,035				146
52	Quality Assurance Fees (Sch. 6, Ln. 82)	9,059				648
53	Caregiver Training (Sch. 6, Ln. 82)	0				
54	Cost of Administration (Sch. 6, Ln. 82)	14,647				1,048
55	Total Occupational Therapy Ancillary Service	$ 193,858	$ 339,153	0.571596	$ 24,270	$ 13,873
	SPEECH PATHOLOGY					
56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	$ 21,315				$ 10,134
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	1,016				483
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	818				389
59	Cost of Capital Related (Sch. 5, Ln. 83)	457				217
60	Property Taxes (Sch. 5, Ln. 83)	798				379
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	93				44
62	Professional Liability Insurance (Sch. 6, Ln. 83)	297				141
63	Quality Assurance Fees (Sch. 6, Ln. 83)	1,320				628
64	Caregiver Training (Sch. 6, Ln. 83)	0				
65	Cost of Administration (Sch. 6, Ln. 83)	2,134				1,015
66	Total Speech Pathology Ancillary Service	$ 28,247	$ 14,330	1.971191	$ 6,813	$ 13,430
	PHARMACY					
67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	$ 0				$
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	3,748				0
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	198,642				0
70	Cost of Capital Related (Sch. 5, Ln. 85)	632				0
71	Property Taxes (Sch. 5, Ln. 85)	1,103				0
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	776				0
73	Professional Liability Insurance (Sch. 6, Ln. 85)	2,481				0
74	Quality Assurance Fees (Sch. 6, Ln. 85)	11,042				0
75	Caregiver Training (Sch. 6, Ln. 85)	0				
76	Cost of Administration (Sch. 6, Ln. 85)	17,852				0
77	Total Pharmacy Ancillary Service	$ 236,277	$ 933,019	0.253239	$ 0	$ 0
	LABORATORY					
78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	$ 0				$
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	285				85
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	17,973				5,364
81	Cost of Capital Related (Sch. 5, Ln. 90)	22				7
82	Property Taxes (Sch. 5, Ln. 90)	39				12
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	70				21
84	Professional Liability Insurance (Sch. 6, Ln. 90)	223				66
85	Quality Assurance Fees (Sch. 6, Ln. 90)	991				296
86	Caregiver Training (Sch. 6, Ln. 90)	0				
87	Cost of Administration (Sch. 6, Ln. 90)	1,602				478
88	Total Laboratory Ancillary Service	$ 21,205	$ 114,347	0.185443	$ 34,128	$ 6,329

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
BUENA PARK NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1497742167

OSHPD Facility Number:
206301171

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 16)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 17-19)	SUBACUTE CARE ANCILLARY COST *
	HOME HEALTH SERVICES					
89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	$ 0				$
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				
93	Property Taxes (Sch. 5, Ln. 95)	0				
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				
97	Caregiver Training (Sch. 6, Ln. 95)	0				
98	Cost of Administration (Sch. 6, Ln. 95)	0				
99	Total Home Health Services Ancillary Service	$ 0	$	0.000000	$	$ 0
	OTHER ANCILLARY SERVICES					
100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	$ 0				$
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	150				33
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	9,453				2,077
103	Cost of Capital Related (Sch. 5, Ln. 100)	12				3
104	Property Taxes (Sch. 5, Ln. 100)	21				5
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	37				8
106	Professional Liability Insurance (Sch. 6, Ln. 100)	117				26
107	Quality Assurance Fees (Sch. 6, Ln. 100)	521				115
108	Caregiver Training (Sch. 6, Ln. 100)	0				
109	Cost of Administration (Sch. 6, Ln. 100)	843				185
110	Total Other Ancillary Service	$ 11,153	$ 78,653	0.141803	$ 17,285	$ 2,451
	SUBACUTE CARE ANCILLARY SERVICES					
111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					$ 952,625
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					15,304
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					11,871
114	Cost of Capital Related (Sch. 5, Ln. 101)					1,198
115	Property Taxes (Sch. 5, Ln. 101)					2,092
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					3,739
117	Professional Liability Insurance (Sch. 6, Ln. 101)					11,948
118	Quality Assurance Fees (Sch. 6, Ln. 101)					53,178
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					85,975
121	Total Subacute Ancillary Service					$ 1,137,929
	TOTAL COST OF ANCILLARY SERVICES					
122	Cost of Direct Care - Labor					$ 1,016,028
123	Cost of Indirect Care - Labor					19,047
124	Cost of Direct and Indirect Nonlabor					22,549
125	Cost of Capital Related					2,949
126	Property Taxes					5,147
127	CDPH Licensing Fees					4,053
128	Professional Liability Insurance					12,952
129	Quality Assurance Fees					57,648
130	Caregiver Training					0
131	Cost of Administration					93,201
132	Total Cost of Subacute Care Ancillary Services					$ 1,233,574

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name	Fiscal Period	Provider NPI	Adjustments
BUENA PARK NURSING CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1497742167	23

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATIONS OF REPORTED COSTS				
1	10.5	035	4	8A-1	035	4	Leases and Rentals		$138,623	$13,548	$152,171
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor		249,380	(10,967)	238,413 *
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor		674,987	(2,581)	672,406 *
							To reclassify lease expenses to the appropriate cost center for proper cost finding. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
2	10.5	077	4	8A-1	077	4	Specialized Support Surfaces		$3,438	$5,015	$8,453 *
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	*	672,406	(5,015)	667,391 *
							To reclassify therapeutic bed rental expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CCR, Title 22, Section 51511(c)				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor		$335,020	$4,254	$339,274 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance		135,410	(4,254)	131,156
							To reclassify finance fees, 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				
4	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor		$8,026	$1,400	$9,426
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	238,413	(1,400)	237,013 *
							To reclassify physician service expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CCR, Title 22, Section 51511(c)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
BUENA PARK NURSING CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1497742167	23

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS			
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor *	$339,274	($24,000)	
							To adjust the provider's adjustment of utilization review expense to agree with the general ledger.			
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
6							To eliminate accounting fees in connection with a fair hearing against the Department of Health Care Services.		(450)	
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
							W&I Code Sections 14126.023(a)(3)(B) and 14126.023(a)(3)(C)			
7							To eliminate medical transportation expenses.		(11,477)	
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
							CCR, Title 22, Section 51123			
8							To adjust reported home office costs to agree with the US Skilled Serve Home Office Audit Report for fiscal period ended December 31, 2010.		(23,511)	
									($59,438)	$279,836
							42 CFR 413.17 and 413.24			
							CMS Pub. 15-1, Sections 2150.2 and 2304			
9	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	$496,258	($10,854)	$485,404
							To adjust the administrators' compensation based on the federal guidelines.			
							42 CFR 413.102			
							CMS Pub. 15-1, Sections 332, 900-907, 1002, 2102.1, 2142, 2144-2146			
							CCR, Title 22, Sections 52000(a) and 52504			
10	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor *	$237,013	($200)	$236,813 *
							To eliminate prior year physician service expenses.			
							42 CFR 413.5 and 413.24 / CMS Pub.15-1, Sections 2300 and 2302.1			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
BUENA PARK NURSING CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1497742167	23

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS				
11	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor		$343,145	$4,303	$347,448
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor		29,382	2,978	32,360
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces	*	8,453	860	9,313
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor		204,302	(6,911)	197,391
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	236,813	9,779	246,592
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	*	667,391	(5,858)	661,533
							To reflect the audited profit factor from related party transactions.				
							42 CFR 413.17 / CMS Pub. 15-1, Section 1005				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
BUENA PARK NURSING CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1497742167	23

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED STATISTICS			
12	10.7	010	2	7	010		Housekeeping (Square Feet)	0	56	56
	10.7	060	2,3	7	060		Laundry and Linen	0	558	558
	10.7	065	2,3	7	065		Dietary	0	1,632	1,632
	10.7	075	2,3	7	075		Patient Supplies	0	112	112
	10.7	080	2,3	7	080		Physical Therapy	0	277	277
	10.7	081	2,3	7	081		Respiratory Therapy	0	200	200
	10.7	082	2,3	7	082		Occupational Therapy	0	254	254
	10.7	083	2,3	7	083		Speech Pathology	0	39	39
	10.7	085	2,3	7	085		Pharmacy	0	35	35
	10.7	105	2,3	7	105		Skilled Nursing Care	0	10,528	10,528
	10.7	125	2,3	7	125		Subacute Care	0	4,269	4,269
	10.7	140	2,3	7	140		Beauty and Barber	0	162	162
	10.7	155	2,3	7	155		Social Services	0	135	135
	10.7	160	2,3	7	160		Activities	0	171	171
	10.7	165	2,3	7	165		Administration	0	993	993
	10.7	166	2,3	7	166		Medical Records	0	208	208
	10.7	170	2,3	7	170		Inservice Education - Nursing	0	70	70
	10.7	175	2	7	N/A		Total - Square Feet	0	19,699	19,699
	10.7	175	3	7	N/A		Total - Square Feet	0	19,643	19,643

To adjust square footage statistics to agree with the provider's records.
42 CFR 413.24 and 413.50
CMS Pub. 15-1, Sections 2304 and 2306

Provider Name	Fiscal Period	Provider NPI	Adjustments
BUENA PARK NURSING CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1497742167	23

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED PATIENT DAYS			
13	4.1	5	6	1	12		Total Patient Days	33,814	(2)	33,812
	4.1	25	6	SA 1	36		Total Subacute Patient Days	14,987	(4)	14,983
							To adjust total patient days and Subacute patient days to agree with the provider's patient census reports. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304			
14	4.3	100	1	SA 1	48		Total Subacute Days - Ventilator	8,606	4	8,610
	4.3	115	1	SA 1	49		Total Subacute Days - Nonventilator	6,381	(8)	6,373
							To reflect total subacute care patient days and to include total ventilator and nonventilator patient days in the subacute care schedule 1, lines 48 and 49. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 12-03-70148			
15	Not Reported			1	16		Medi-Cal Managed Care Days	0	23,009	23,009
							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			

Provider Name	Fiscal Period	Provider NPI	Adjustments
BUENA PARK NURSING CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1497742167	23

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED TOTAL CHARGES			
16	13	10	2	SA 2	11		Patient Supplies	$650,329	($130,958)	$519,371
	13	16	2	SA 2	44		Respiratory Therapy	6,648,207	(6,648,207)	0
							To adjust total ancillary charges to agree with the provider's trial balance.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name	Fiscal Period	Provider NPI	Adjustments
BUENA PARK NURSING CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1497742167	23

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED TOTAL SUBACUTE CHARGES			
17	13	10	4	SA 2	11		Patient Supplies	$580,711	($130,960)	$449,751
	13	16	4	SA 2	44		Respiratory Therapy	6,725,876	(6,725,876)	0
							To adjust subacute ancillary charges to agree with the provider's trial balance.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
18	13	12	4	SA 2	22		Specialized Support Surfaces	$191,056	($191,056)	$0
							To eliminate the reported specialized support surface charges since they are not included in the Medi-Cal rate.			
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
							CCR, Title 22, Section 51511.5			
19	13	20	4	SA 2	77		Pharmacy	$311,855	($311,855)	$0
							To eliminate the reported pharmacy charges due to lack of documentation.			
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
							CCR, Title 22, Section 51511.5			

Provider Name	Fiscal Period	Provider NPI	Adjustments
BUENA PARK NURSING CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1497742167	23

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO OTHER MATTERS			
20	Not Reported			SA 1	41		Contracted Number of Subacute Beds To identify the contracted number of subacute beds. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	47	47
21	Not Reported			SA 1	48		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. 12-03-70148	$0	$111,242	$111,242
22	4.1	5	2	1	15		Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Report Date: September 1, 2011 Payment Period: January 1, 2010 through August 31, 2011 Service Period: January 1, 2010 through December 31, 2010 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541	27,396	(22,925)	4,471
23	4.3	100	2	SA 1	48		Medi-Cal Subacute Days - Ventilator	6,977	(4,928)	2,049
	4.3	120	2	SA 1	44		Medi-Cal Subacute Days - Total To reflect Medi-Cal Subacute ventilator patient days and total Medi-Cal Subacute patient days based on the following Fiscal Intermediary Payment Data: Report Date: September 1, 2011 Payment Period: January 1, 2010 through August 31, 2011 Service Period: January 1, 2010 through December 31, 2010 42 CFR 413.20, 413.50, 413.53, 413.60 and 413.64 CMS Pub. 15-1, Sections 2304 and 2408 CCR, Title 22, Section 51541 Medi-Cal Adult Subacute Contract No. 12-03-70148	12,125	(8,306)	3,819