

**REPORT
ON THE
RATE SETTING AUDIT**

**PARK CENTRAL CARE
FREMONT, CALIFORNIA
PROVIDER NUMBER: ZZR06298H
NPI NUMBER: 1831183649**

**FISCAL PERIOD ENDED
DECEMBER 31, 2009**

**Audits Section - Richmond
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Louise Wong
Audit Supervisor: Sandra Garcia
Auditor: Larry Vu**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 11, 2011

Prema Thekkek, Owner
Paksn, Inc.
540 West Monte Vista Avenue
Vacaville, CA 95688

PROVIDER: PARK CENTRAL CARE
PROVIDER NUMBER: ZZR06298H
NPI NUMBER: 1831183649
FISCAL PERIOD ENDED DECEMBER 31, 2009

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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal Paid Claims Summary Report, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$40,772, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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 Rate Development Branch.

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:

John Melton, Chief
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2825
(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
P.O. Box 997413
Sacramento, CA 95899-7413

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 95814-5005
(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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
PARK CENTRAL CARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR06298H

NPI:
1831183649

OSHPD Facility No.:
206010912

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	\$ 3,406,026	\$ 101.06
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 921,482	\$ 27.34
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 740,588	\$ 21.97
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 496,845	\$ 14.74
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 30,674	\$ 0.91
6	DPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,818	\$ 0.59
7	Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 197,971	\$ 5.87
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 11,558	\$ 0.34
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 255,321	\$ 7.58
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 613,451	\$ 18.20
11	Cost of Routine Service/Audited Total Costs	\$ 6,790,599	\$ 6,693,735	\$ 198.60
12	Total Patient Days (Adj)	33,704	33,704	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 201.48	\$ 198.60	
14	Overpayments (Adj 20)	\$ 0	\$ 40,772	
15				
INTERMEDIATE CARE				
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
17	Total Patient Days (Adj)		0	
18	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
19	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
21	Total Patient Days (Adj)		0	
22	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
23	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED				
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
25	Total Patient Days (Adj)		0	
26	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
27	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	\$ N/A	\$ 0	\$ 0.00
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
PARK CENTRAL CARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR06298H

NPI:
1831183649

OSHPD Facility No.:
206010912

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE - PEDIATRIC SUBACUTE				
42	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	\$ 0	\$ 0	
43	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
44	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	\$ 0	\$ 0	
45	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
46	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
47	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
49	Total Patient Days (Adj)		0	
50	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
51	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
53	Total Patient Days (Adj)		0	
54	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
55	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
56	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
57	Total Patient Days (Adj)		0	
58	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
59	Overpayments (Adj)	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)**

Provider Name:
PARK CENTRAL CARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR06298H

NPI:
1831183649

OSHPD Facility No.:
206010912

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services (Salaries, Fringe Benefits, & Agency Labor)	\$ 75,848	\$ 75,848		
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	89,285		\$ 89,285	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	15,825	0	0	15,825 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	387,644	0	0	387,644 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	369,169	0	0	369,169 ***
083	Speech Pathology	54,734	0	0	54,734 ***
085	Pharmacy	293,089	0	0	293,089 ***
090	Laboratory	23,077	0	0	23,077 ***
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	92,055	0	0	92,055
101	Subacute Ancillary Services	0	0	0	0
102	Subacute Pediatrics Ancillary Services	0	0	0	0 **
	ROUTINE SERVICES				
105	Skilled Nursing Care	3,240,893	75,848	89,285	3,406,026 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatrics	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	3,932	0	0	3,932
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 4,645,551	\$ 75,848	\$ 89,285	\$ 4,645,551

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:
PARK CENTRAL CARE

Provider Number:
ZZR06298H

NPI:
1831183649

OSHPD Facility Number:
206010912

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	In-serv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 58,630	\$ 58,630										
010	Housekeeping	239,035	717	\$ 239,752									
060	Laundry and Linen	117,146	2,029	8,400	\$ 127,575								
065	Dietary	361,982	6,077	25,160	0	\$ 393,219							
155	Social Services	N/A	2,115	8,758	0	0	\$ 10,873						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	4,599	19,039	0	0	0	0		\$ 23,638	\$ 23,638		
166	Medical Records	107,815	371	1,537	0	0	0	0		109,723		\$ 109,723	
170	Inservice Education - Nursing	96,938	0	0	0	0	0	0	\$ 96,938				
ANCILLARY SERVICES													
075	Patient Supplies		816	3,378	0	0	0	0	0	4,195	113	525	\$ 4,833 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		2,637	10,917	0	0	0	0	0	13,554	1,535	7,127	22,217 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy		1,031	4,266	0	0	0	0	0	5,297	1,357	6,298	12,951 ***
083	Speech Pathology		1,245	5,154	0	0	0	0	0	6,399	279	1,295	7,973 ***
085	Pharmacy		538	2,226	0	0	0	0	0	2,763	1,057	4,907	8,728 ***
090	Laboratory		0	0	0	0	0	0	0	0	80	372	453 ***
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	320	1,485	1,805
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0 **
ROUTINE SERVICES													
105	Skilled Nursing Care		36,269	150,150	127,575	393,219	10,873	0	96,938	815,024	18,869	87,589	921,482 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 **
126	Subacute Care - Pediatrics		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		186	768	0	0	0	0	0	954	27	125	1,106
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 981,546	\$ 58,630	\$ 239,752	\$ 127,575	\$ 393,219	\$ 10,873	\$ -	\$ 96,938	\$ 848,185	\$ 23,638	\$ 109,723	\$ 981,546

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

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name:
PARK CENTRAL CARE

Provider Number:
ZZR06298H

NPI:
1831183649

OSHPD Facility Number:
206010912

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 234,987	\$ 234,987										
010	Housekeeping	48,808	2,873	\$ 51,681									
060	Laundry and Linen	38,169	8,132	1,811	\$ 48,112								
065	Dietary	197,998	24,358	5,423	0	\$ 227,780							
155	Social Services	326	8,479	1,888	0	0	\$ 10,692						
160	Activities	4,391	0	0	0	0	0	\$ 4,391					
165	Administration	N/A	18,432	4,104	0	0	0	0		\$ 22,536	\$ 22,536		
166	Medical Records	0	1,488	331	0	0	0	0		1,819		\$ 1,819	
170	Inservice Education - Nursing	71	0	0	0	0	0	0	\$ 71				
ANCILLARY SERVICES													
075	Patient Supplies	0	3,271	728	0	0	0	0	0	3,999	108	9	\$ 4,116
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	10,569	2,353	0	0	0	0	0	12,923	1,464	118	14,505
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	4,130	920	0	0	0	0	0	5,050	1,293	104	6,448
083	Speech Pathology	0	4,990	1,111	0	0	0	0	0	6,101	266	21	6,388
085	Pharmacy	0	2,155	480	0	0	0	0	0	2,635	1,008	81	3,724
090	Laboratory	0	0	0	0	0	0	0	0	0	76	6	83
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	305	25	330
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	252,368	145,366	32,366	48,112	227,780	10,692	4,391	71	721,146	17,990	1,452	740,588
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatrics		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		744	166	0	0	0	0	0	910	26	2	937
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 777,118	\$ 234,987	\$ 51,681	\$ 48,112	\$ 227,780	\$ 10,692	\$ 4,391	\$ 71	\$ 752,763	\$ 22,536	\$ 1,819	\$ 777,118

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
PARK CENTRAL CARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR06298H

NPI:
1831183649

OSHPD Facility Number:
206010912

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 570,246	94%							
	Property Tax (line 40)	35,206	6%	\$ 605,452						
005	Plant Operations and Maintenance			17,366	\$ 17,366					
010	Housekeeping			7,191	212	\$ 7,403				
060	Laundry and Linen			20,352	601	259	\$ 21,212			
065	Dietary			60,959	1,800	777	0	\$ 63,536		
155	Social Services			21,219	627	270	0	0	\$ 22,116	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			46,129	1,362	588	0	0	0	0
166	Medical Records			3,724	110	47	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			8,186	242	104	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			26,451	781	337	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			10,336	305	132	0	0	0	0
083	Speech Pathology			12,487	369	159	0	0	0	0
085	Pharmacy			5,393	159	69	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 Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			363,798	10,743	4,636	21,212	63,536	22,116	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatrics			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			1,862	55	24	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 605,452	100%	\$ 605,452	\$ 17,366	\$ 7,403	\$ 21,212	\$ 63,536	\$ 22,116	\$ -

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PARK CENTRAL CARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR06298H

NPI:
1831183649

OSHPD Facility Number:
206010912

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 94% Of Total	Property Tax 6% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 570,246	94%							
	Property Tax (line 40)	35,206	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 48,079	\$ 48,079				
166	Medical Records				3,881		\$ 3,881			
170	Inservice Education - Nursing			\$ -						
ANCILLARY SERVICES										
075	Patient Supplies			0	8,532	230	19	\$ 8,780	\$ 8,270	\$ 511
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	27,569	3,123	252	30,944	29,145	1,799
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	10,773	2,760	223	13,756	12,956	800
083	Speech Pathology			0	13,015	567	46	13,628	12,836	792
085	Pharmacy			0	5,621	2,150	174	7,945	7,483	462
090	Laboratory			0	0	163	13	176	166	10
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	651	53	703	663	41
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			0	486,041	38,380	3,098	527,519	496,845	30,674
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatrics			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	1,941	55	4	2,000	1,883	116
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 605,452	100%	\$ -	\$ 553,492	\$ 48,079	\$ 3,881	\$ 605,452	\$ 570,246	\$ 35,206

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PARK CENTRAL CARE

Provider Number:
ZZR06298H

NPI:
1831183649

OSHPD Facility Number:
206010912

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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 License Fees 2% of Total	Liability Insurance 18% of Total	Quality Assur. Fees 23% of Total	Caregiver Training 1% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 7,758												
055	Interest-Other	27,066												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	733,650												
	Total Costs Allocable as Administration	768,474	56%											
167	DPH Licensing Fees	24,826	2%											
168	Liability Insurance	248,000	18%											
169	Quality Assurance Fees	319,843	23%											
174	Caregiver Training	14,479	1%											
	Total	1,375,622	100%						\$ 1,375,622					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 15,825	\$ 4,195	\$ 3,999	\$ 8,532	\$ 32,550	6,585	\$ 3,679	\$ 119	\$ 1,187	\$ 1,531	\$ 69
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			387,644	13,554	12,923	27,569	441,690	89,353	49,916	1,613	16,109	20,775	940
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			369,169	5,297	5,050	10,773	390,289	78,955	44,107	1,425	14,234	18,358	831
083	Speech Pathology			54,734	6,399	6,101	13,015	80,248	16,234	9,069	293	2,927	3,775	171
085	Pharmacy			293,089	2,763	2,635	5,621	304,108	61,520	34,368	1,110	11,091	14,304	648
090	Laboratory			23,077	0	0	0	23,077	4,668	2,608	84	842	1,085	49
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			92,055	0	0	0	92,055	18,623	10,403	336	3,357	4,330	196
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			3,406,026	815,024	721,146	486,041	5,428,237	1,098,119	613,451	19,818	197,971	255,321	11,558
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatrics			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			3,932	954	910	1,941	7,736	1,565	874	28	282	364	16
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,375,622		\$ 4,645,551	\$ 848,185	\$ 752,763	\$ 553,492	\$ 6,799,991	\$ 1,375,622					
	Total Administrative Costs							\$ 1,375,622		\$ 768,474	\$ 24,826	\$ 248,000	\$ 319,843	\$ 14,479
	Unit Cost Multiplier							0.20229762						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 133,361	\$ 24,355	\$ 48,079	\$ 205,795						
	TOTAL FACILITY COSTS							\$ 8,381,408						

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

STATISTICS FOR COST ALLOCATION

Provider Name:
PARK CENTRAL CARE

Provider Number:
ZZR06298H

NPI:
1831183649

OSHPD Facility Number:
206010912

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adjs 1, 19)	(Adjs 1, 19)	(Adjs 1, 19)	(Adj 2)	(Adj 3)					
	GENERAL SERVICES										
005	Plant Operations and Maintenance	541									
010	Housekeeping	224	224								
060	Laundry and Linen	634	634	634							
065	Dietary	1,899	1,899	1,899							
155	Social Services	661	661	661							
160	Activities										
165	Administration	1,437	1,437	1,437							
166	Medical Records	116	116	116							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	255	255	255						32,550	32,550
077	Specialized Support Surfaces									0	0
080	Physical Therapy	824	824	824						441,690	441,690
081	Respiratory Therapy									0	0
082	Occupational Therapy	322	322	322						390,289	390,289
083	Speech Pathology	389	389	389						80,248	80,248
085	Pharmacy	168	168	168						304,108	304,108
090	Laboratory									23,077	23,077
095	Home Health Services									0	0
100	Other Ancillary Services									92,055	92,055
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,333	11,333	11,333	164,429	99,654	3,493,261	3,493,261	3,493,261	5,428,237	5,428,237
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatrics						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	58	58	58						7,736	7,736
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	18,861	18,320	18,096	164,429	99,654	3,493,261	3,493,261	3,493,261	6,799,991	6,799,991
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 75,848	\$ 89,285			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.021712663	0.025559212			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 58,630	\$ 239,752	\$ 127,575	\$ 393,219	\$ 10,873	\$ -	\$ 96,938	\$ 23,638	\$ 109,723
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.20032751	13.24888779	0.77586559	3.94584322	0.00311255	0.00000000	0.02775000	0.00347611	0.01613577
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 234,987	\$ 51,681	\$ 48,112	\$ 227,780	\$ 10,692	\$ 4,391	\$ 71	\$ 22,536	\$ 1,819
	UNIT COST MULTIPLIER (INDIRECT OTHER)		12.82680131	2.85594626	0.29259961	2.28570391	0.00306084	0.00125699	0.00002033	0.00331414	0.00026753
	TOTAL CAPITAL COSTS - SCH. 5	\$ 605,452	\$ 17,366	\$ 7,403	\$ 21,212	\$ 63,536	\$ 22,116	\$ -	\$ -	\$ 48,079	\$ 3,881
	UNIT COST MULTIPLIER (CAPITAL COSTS)	32.10073697	0.94795299	0.40909077	0.12900543	0.63756925	0.00633093	0.00000000	0.00000000	0.00707043	0.00057075

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARK CENTRAL CARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR06298H

NPI:
1831183649

OSHPD Facility Number:
206010912

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 41,863	\$ 0	\$ 41,863	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,767	0	16,767	(Sch 3)
005	.79	Agency Staff	6200	9,252	(9,252)	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	225,735	9,252	234,987	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 293,617	\$ 0	\$ 293,617	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 162,100	\$ 0	\$ 162,100	(Sch 3)
010	.20-.39	Fringe Benefits	6300	76,935	0	76,935	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	48,808	0	48,808	(Sch 4)
010		Housekeeping - Total	6300	\$ 287,843	\$ 0	\$ 287,843	
015		Depreciation: Buildings and Improvements	7110 - 7120	0	0	0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	13,157	0	13,157	(Sch 5)
025		Depreciation: Equipment	7140	23,006	0	23,006	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	534,083	0	534,083	(Sch 5)
040		Property Taxes	7300	35,206	0	35,206	(Sch 5)
045		Property Insurance	7400	7,758	0	7,758	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest-Other	7600	27,066	0	27,066	(Sch 6)
057		Subtotal 005 - 055		\$ 1,221,736	\$ 0	\$ 1,221,736	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 71,515	\$ 0	\$ 71,515	(Sch 3)
060	.20-.39	Fringe Benefits	6400	45,631	0	45,631	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	38,169	0	38,169	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 155,315	\$ 0	\$ 155,315	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 247,771	\$ 0	\$ 247,771	(Sch 3)
065	.20-.39	Fringe Benefits	6500	114,211	0	114,211	(Sch 3)
065	.79	Agency Staff	6500	17,225	(17,225)	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	180,773	17,225	197,998	(Sch 4)
065		Dietary - Total	6500	\$ 559,980	\$ 0	\$ 559,980	
070		Provision for Bad Debts	7700	\$ 0	0	0	
		Ancillary Services (Note 1)					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	15,825	0	15,825	(Sch 2)
075		Patient Supplies - Total	8100	\$ 15,825	\$ 0	\$ 15,825	(Sch 2)
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARK CENTRAL CARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR06298H

NPI:
1831183649

OSHPD Facility Number:
206010912

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	387,644	(387,644)	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	387,644	387,644	
080		Physical Therapy - Total	8200	\$ 387,644	\$ 0	\$ 387,644	(Sch 2)
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	0	0	0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	369,169	(369,169)	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	369,169	369,169	
082		Occupational Therapy - Total	8250	\$ 369,169	\$ 0	\$ 369,169	(Sch 2)
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	54,734	(54,734)	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	54,734	54,734	
083		Speech Pathology - Total	8280	\$ 54,734	\$ 0	\$ 54,734	(Sch 2)
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	293,089	0	293,089	
085		Pharmacy - Total	8300	\$ 293,089	\$ 0	\$ 293,089	(Sch 2)
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	23,077	(23,077)	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	0	23,077	23,077	
090		Laboratory - Total	8400	\$ 23,077	\$ 0	\$ 23,077	(Sch 2)
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	41,658	(41,658)	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	50,397	41,658	92,055	
100		Other Ancillary Services - Total	8900	\$ 92,055	\$ 0	\$ 92,055	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARK CENTRAL CARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR06298H

NPI:
1831183649

OSHPD Facility Number:
206010912

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
101		Subacute Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102		Subacute Pediatrics Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
104		Subtotal 075 - 102		\$ 1,235,593	\$ 0	\$ 1,235,593	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,353,462	\$ 0	\$ 2,353,462	(Sch 2)
105	.20-.39	Fringe Benefits	6110	883,260	0	883,260	(Sch 2)
105	.49	Agency Staff	6110	4,171	0	4,171	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	287,073	(34,705)	252,368	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,527,966	\$ (34,705)	\$ 3,493,261	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care- Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatrics					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	
126		Subacute Care - Pediatrics - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARK CENTRAL CARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR06298H

NPI:
1831183649

OSHPD Facility Number:
206010912

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	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	\$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	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	\$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	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	\$ 0	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	3,932	0	3,932	
140	.40-.99	Other - Nonlabor	8900	0	0	0	
140		Beauty and Barber - Total	8900	\$ 3,932	\$ 0	\$ 3,932	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
146		Subtotal 105 - 145		\$ 3,531,898	\$ (34,705)	\$ 3,497,193	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 56,145	\$ 0	\$ 56,145	(Sch 2)
155	.20-.39	Fringe Benefits	6600	19,703	0	19,703	(Sch 2)
155	.49	Agency Staff	6600	326	(326)	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	326	326	(Sch 4)
155		Social Services - Total	6600	\$ 76,174	\$ 0	\$ 76,174	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARK CENTRAL CARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR06298H

NPI:
1831183649

OSHPD Facility Number:
206010912

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 65,447	\$ 0	\$ 65,447	(Sch 2)
160	.20-.39	Fringe Benefits	6700	23,838	0	23,838	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,391	0	4,391	(Sch 4)
160		Activities - Total	6700	\$ 93,676	\$ 0	\$ 93,676	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 275,827	\$ 55,181	\$ 331,008	(Sch 6)
165	.20-.39	Fringe Benefits	6900	105,026	21,020	126,046	(Sch 6)
165	.49	Agency Staff	6900	77,451	(77,451)	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	230,781	45,815	276,596	(Sch 6)
165		Administration - Total	6900	\$ 689,085	\$ 44,565	\$ 733,650	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	\$ 133,263	\$ (55,181)	\$ 78,082	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	50,753	(21,020)	29,733	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 184,016	\$ (76,201)	\$ 107,815	
167		DPH Licensing Fees	6900	\$ 24,826	\$ 0	\$ 24,826	(Sch 6)
168		Liability Insurance	6900	\$ 248,000	\$ 0	\$ 248,000	(Sch 6)
169		Quality Assurance Fees	6900	\$ 319,843	\$ 0	\$ 319,843	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 72,097	\$ 0	\$ 72,097	(Sch 3)
170	.20-.39	Fringe Benefits	6800	24,841	0	24,841	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	71	0	71	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 97,009	\$ 0	\$ 97,009	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 11,977	\$ 0	\$ 11,977	(Sch 6)
174	.20-.39	Fringe Benefits	6900	2,502	0	2,502	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 14,479	\$ 0	\$ 14,479	
		Subtotal 155 - 174		\$ 1,747,108	\$ (31,636)	\$ 1,715,472	
200		Total		\$ 8,451,630	\$ (66,341)	\$ 8,385,289	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARK CENTRAL CARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR06298H

NPI:
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OSHPD Facility Number:
206010912

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		\$ 41,863	\$ 0	\$ 41,863
005	2	Fringe Benefits		16,767	0	16,767
005	3	Agency Staff		9,252	0	9,252
005	4	Other - Nonlabor		225,735	0	225,735
005	5	Plant Operations and Maintenance - Total		\$ 293,617	\$ 0	\$ 293,617
010		Housekeeping				
010	1	Salaries and Wages		\$ 162,100	\$ 0	\$ 162,100
010	2	Fringe Benefits		76,935	0	76,935
010	3	Agency Staff				0
010	4	Other - Nonlabor		48,808	0	48,808
010	5	Housekeeping - Total		\$ 287,843	\$ 0	\$ 287,843
015	4	Depreciation: Buildings and Improvements		\$	\$	\$ 0
020	4	Depreciation: Leasehold Improvements		13,157	0	13,157
025	4	Depreciation: Equipment		23,006	0	23,006
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals		534,083	0	534,083
040	4	Property Taxes		35,206	0	35,206
045	4	Property Insurance		7,758	0	7,758
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other		27,066	0	27,066
		Subtotal 005 - 055		1,221,736	0	1,221,736
060		Laundry and Linen				
060	1	Salaries and Wages		\$ 71,515	\$ 0	\$ 71,515
060	2	Fringe Benefits		45,631	0	45,631
060	3	Agency Staff				0
060	4	Other - Nonlabor		38,169	0	38,169
060	5	Laundry and Linen - Total		\$ 155,315	\$ 0	\$ 155,315
065		Dietary				
065	1	Salaries and Wages		\$ 247,771	\$ 0	\$ 247,771
065	2	Fringe Benefits		114,211	0	114,211
065	3	Agency Staff		17,225	0	17,225
065	4	Other - Nonlabor		180,773	0	180,773
065	5	Dietary - Total		\$ 559,980	\$ 0	\$ 559,980
070	4	Provision for Bad Debts		\$	\$	\$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		\$	\$	\$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		15,825	0	15,825
075	5	Patient Supplies - Total		\$ 15,825	\$ 0	\$ 15,825
077		Specialized Support Surfaces				
077	1	Salaries and Wages		\$	\$	\$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		\$ 0	\$ 0	\$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARK CENTRAL CARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
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NPI:
1831183649

OSHPD Facility Number:
206010912

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		\$	\$	\$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff		387,644	0	387,644
080	4	Other - Nonlabor				0
080	5	Physical Therapy - Total		\$ 387,644	\$ 0	\$ 387,644
081		Respiratory Therapy				
081	1	Salaries and Wages		\$	\$	\$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		\$ 0	\$ 0	\$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		\$	\$	\$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff		369,169	0	369,169
082	4	Other - Nonlabor				0
082	5	Occupational Therapy - Total		\$ 369,169	\$ 0	\$ 369,169
083		Speech Pathology				
083	1	Salaries and Wages		\$	\$	\$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff		54,734	0	54,734
083	4	Other - Nonlabor				0
083	5	Speech Pathology - Total		\$ 54,734	\$ 0	\$ 54,734
085		Pharmacy				
085	1	Salaries and Wages		\$	\$	\$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		293,089	0	293,089
085	5	Pharmacy - Total		\$ 293,089	\$ 0	\$ 293,089
090		Laboratory				
090	1	Salaries and Wages		\$	\$	\$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff		23,077	0	23,077
090	4	Other - Nonlabor				0
090	5	Laboratory - Total		\$ 23,077	\$ 0	\$ 23,077
095		Home Health Services				
095	1	Salaries and Wages		\$	\$	\$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		\$ 0	\$ 0	\$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		\$	\$	\$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff		41,658	0	41,658
100	4	Other - Nonlabor		50,397	0	50,397
100	5	Other Ancillary Services - Total		\$ 92,055	\$ 0	\$ 92,055

SUMMARY OF AUDITED PROGRAM EXPENSES

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Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		\$	\$	\$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		\$ 0	\$ 0	\$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		\$	\$	\$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		\$ 0	\$ 0	\$ 0
104		Subtotal 075 - 102		\$ 1,235,593	\$ 0	\$ 1,235,593
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		\$ 2,353,462	\$ 0	\$ 2,353,462
105	2	Fringe Benefits		883,260	0	883,260
105	3	Agency Staff		4,171	0	4,171
105	4	Other - Nonlabor		287,073	0	287,073
105	5	Skilled Nursing Care - Total		\$ 3,527,966	\$ 0	\$ 3,527,966
110		Intermediate Care				
110	1	Salaries and Wages		\$	\$	\$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		\$ 0	\$ 0	\$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		\$	\$	\$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		\$ 0	\$ 0	\$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		\$	\$	\$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		\$ 0	\$ 0	\$ 0
125		Subacute Care				
125	1	Salaries and Wages		\$	\$	\$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		\$ 0	\$ 0	\$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		\$	\$	\$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		\$ 0	\$ 0	\$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

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JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
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Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		\$	\$	\$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		\$	\$	\$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	1	Salaries and Wages		\$	\$	\$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		\$ 0	\$ 0	\$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		\$	\$	\$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		\$	\$	\$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff		3,932	0	3,932
140	4	Other - Nonlabor				0
140	5	Beauty and Barber - Total		\$ 3,932	\$ 0	\$ 3,932
145		Other Nonreimbursable				
145	1	Salaries and Wages		\$	\$	\$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,531,898	\$ 0	\$ 3,531,898
155		Social Services				
155	1	Salaries and Wages		\$ 56,145	\$ 0	\$ 56,145
155	2	Fringe Benefits		19,703	0	19,703
155	3	Agency Staff		326	0	326
155	4	Other - Nonlabor				0
155	5	Social Services - Total		\$ 76,174	\$ 0	\$ 76,174
160		Activities				
160	1	Salaries and Wages		\$ 65,447	\$ 0	\$ 65,447
160	2	Fringe Benefits		23,838	0	23,838
160	3	Agency Staff				0
160	4	Other - Nonlabor		4,391	0	4,391
160	5	Activities - Total		\$ 93,676	\$ 0	\$ 93,676

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARK CENTRAL CARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
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OSHPD Facility Number:
206010912

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		\$ 275,827	\$ 0	\$ 275,827
165	2	Fringe Benefits		105,026	0	105,026
165	3	Agency Staff		77,451	0	77,451
165	4	Other - Nonlabor		230,781	0	230,781
165	5	Administration - Total		\$ 689,085	\$ 0	\$ 689,085
166		Medical Records				
166	1	Medical Records - Salaries and Wages		\$ 133,263	\$ 0	\$ 133,263
166	2	Medical Records - Fringe Benefits		50,753	0	50,753
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor				0
166	5	Medical Records - Total		\$ 184,016	\$ 0	\$ 184,016
167	4	DPH Licensing Fees ***		\$ 24,826	\$ 0	\$ 24,826
168	4	Liability Insurance ***		\$ 248,000	\$ 0	\$ 248,000
169	4	Quality Assurance Fees ***		\$ 319,843	\$ 0	\$ 319,843
170		Inservice Education - Nursing				
170	1	Salaries and Wages		\$ 72,097	\$ 0	\$ 72,097
170	2	Fringe Benefits		24,841	0	24,841
170	3	Agency Staff				0
170	4	Other - Nonlabor		71	0	71
170	5	Inservice Education - Nursing - Total		\$ 97,009	\$ 0	\$ 97,009
174		Caregiver Training ***				
174	1	Salaries and Wages		\$ 11,977	\$ 0	\$ 11,977
174	2	Fringe Benefits		2,502	0	2,502
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		\$ 14,479	\$ 0	\$ 14,479
		Subtotal 155 - 174		\$ 1,747,108	\$ 0	\$ 1,747,108
200		Total		\$ 8,451,630	\$ 0	\$ 8,451,630

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:
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JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ (Adjs 4 - 7)	AUDIT ADJ (Adjs 8 - 12)	AUDIT ADJ (Adjs 13 - 15)	AUDIT ADJ (Adjs 16, 17)	AUDIT ADJ 18	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	(9,252)	(9,252)						
005	4	Plant Operations and Maintenance - Other - Nonlabor	9,252	9,252						
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest-Property, Plant, and Equipment	0							
055	4	Interest-Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	(17,225)	(17,225)						
065	4	Dietary - Other - Nonlabor	17,225	17,225						
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	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	(387,644)	(387,644)						
080	4	Physical Therapy - Other - Nonlabor	387,644	387,644						
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	(369,169)	(369,169)						
082	4	Occupational Therapy - Other - Nonlabor	369,169	369,169						
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	(54,734)		(54,734)					

Provider Name:
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Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ (Adjs 4 - 7)	AUDIT ADJ (Adjs 8 - 12)	AUDIT ADJ (Adjs 13 - 15)	AUDIT ADJ (Adjs 16, 17)	AUDIT ADJ 18	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	54,734		54,734					
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	(23,077)		(23,077)					
090	4	Laboratory - Other - Nonlabor	23,077		23,077					
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	(41,658)		(41,658)					
100	4	Other Ancillary Services - Other - Nonlabor	41,658		41,658					
101	1	Subacute Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics 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	(34,705)			(101)	(34,604)			
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 - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - 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	0							
126	1	Subacute Care - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							

Provider Name:
PARK CENTRAL CARE

Provider Number:
ZZR06298H

NPI:
1831183649

OSHPD Facility Number:
206010912
Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ (Adjs 4 - 7)	AUDIT ADJ (Adjs 8 - 12)	AUDIT ADJ (Adjs 13 - 15)	AUDIT ADJ (Adjs 16, 17)	AUDIT ADJ 18	AUDIT ADJ	AUDIT ADJ
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	(326)		(326)					
155	4	Social Services - Other - Nonlabor	326		326					
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	55,181			55,181				
165	2	Administration - Fringe Benefits	21,020			21,020				
165	3	Administration - Agency Staff	(77,451)		(77,451)					
165	4	Administration - Other - Nonlabor	45,815		77,451		(4,539)	(27,097)		
166	1	Medical Records - Salaries and Wages	(55,181)			(55,181)				
166	2	Medical Records - Fringe Benefits	(21,020)			(21,020)				
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	DPH Licensing Fees	0							
168	4	Liability Insurance	0							
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 - Medical Records - Salaries and Wages	0							
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name:
PARK CENTRAL CARE

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Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ (Adjs 4 - 7)	AUDIT ADJ (Adjs 8 - 12)	AUDIT ADJ (Adjs 13 - 15)	AUDIT ADJ (Adjs 16, 17)	AUDIT ADJ 18	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
180	4	Professional Liability - Deductible	0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
200		Total	<u>(\$66,341)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>(101)</u>	<u>(39,143)</u>	<u>(27,097)</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period		Provider Number		Adjustments
PARK CENTRAL CARE							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		ZZR06298H		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
MEMORANDUM ADJUSTMENTS											
1	10.7	075	1, 2, 3	7	075	N/A	Patient Supplies (Square Feet)	0	255	255	
	10.7	080	1, 2, 3	7	080	N/A	Physical Therapy	0	824	824	
	10.7	082	1, 2, 3	7	082	N/A	Occupational Therapy	0	322	322	
	10.7	083	1, 2, 3	7	083	N/A	Speech Pathology	0	389	389	
	10.7	085	1, 2, 3	7	085	N/A	Pharmacy	0	168	168	
	10.7	105	1, 2, 3	7	105	N/A	Skilled Nursing Care	0	16,845	16,845 *	
	10.7	140	1, 2, 3	7	140	N/A	Beauty and Barber	0	58	58	
	10.7	175	1, 2, 3	7	N/A	N/A	Total Statistics - Square Feet	0	18,861	18,861 *	
2	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	0	164,429	164,429	
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	0	164,429	164,429	
3	10.7	105	5	7	105	N/A	Skilled Nursing Care (Number of Patient Meals)	0	99,654	99,654	
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patient Meals	0	99,654	99,654	
To reconcile provider's reported statistics on Page 10.7 to provider's reported statistics on Page 11.1. CMS Pub. 15-1, Sections 2300 and 2304											

Provider Name							Fiscal Period	Provider Number		Adjustments
PARK CENTRAL CARE							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR06298H		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
4	10.5	005	3	8A-2	005	3	Plant Operations and Maintenance - Agency Staff	\$9,252	(\$9,252)	\$0
	10.5	005	4	8A-2	005	4	Plant Operations and Maintenance - Other - Nonlabor	225,735	9,252	234,987
5	10.5	065	3	8A-2	065	3	Dietary - Agency Staff	\$17,225	(\$17,225)	\$0
	10.5	065	4	8A-2	065	4	Dietary - Other - Nonlabor	180,773	17,225	197,998
6	10.5	080	3	8A-2	080	3	Physical Therapy - Agency Staff	\$387,644	(\$387,644)	\$0
	10.5	080	4	8A-2	080	4	Physical Therapy - Other - Nonlabor	0	387,644	387,644
7	10.5	082	3	8A-2	082	3	Occupational Therapy - Agency Staff	\$369,169	(\$369,169)	\$0
	10.5	082	4	8A-2	082	4	Occupational Therapy - Other - Nonlabor	0	369,169	369,169
8	10.5	083	3	8A-2	083	3	Speech Pathology - Agency Staff	\$54,734	(\$54,734)	\$0
	10.5	083	4	8A-2	083	4	Speech Pathology - Other - Nonlabor	0	54,734	54,734
9	10.5	090	3	8A-2	090	3	Laboratory - Agency Staff	\$23,077	(\$23,077)	\$0
	10.5	090	4	8A-2	090	4	Laboratory - Other - Nonlabor	0	23,077	23,077
10	10.5	100	3	8A-2	100	3	Other Ancillary Services - Agency Staff	\$41,658	(\$41,658)	\$0
	10.5	100	4	8A-2	100	4	Other Ancillary Services - Other - Nonlabor	50,397	41,658	92,055
11	10.5	155	3	8A-2	155	3	Social Services - Agency Staff	\$326	(\$326)	\$0
	10.5	155	4	8A-2	155	4	Social Services - Other - Nonlabor	0	326	326
12	10.5	165	3	8A-2	165	3	Administration - Agency Staff	\$77,451	(\$77,451)	\$0
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	230,781	77,451	308,232 *
To reclassify agency staff expenses based on a review of the provider's records. CMS Pub. 15-1, Sections 2300 and 2304										

Provider Name							Fiscal Period	Provider Number		Adjustments
PARK CENTRAL CARE							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR06298H		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
ADJUSTMENTS TO REPORTED COSTS										
13	10.5	165	1	8A-2	165	1	Administration - Salaries and Wages	\$275,827	\$55,181	\$331,008
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits	105,026	21,020	126,046
							To adjust administration salaries and benefits for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2304			
14	10.5	166	1	8A-2	166	1	Medical Records - Salaries and Wages	\$133,263	(\$55,181)	\$78,082
	10.5	166	2	8A-2	166	2	Medical Records - Fringe Benefits	50,753	(21,020)	29,733
							To adjust medical record salaries and benefits for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2304			
15	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	\$287,073	(\$101)	\$286,972 *
							To eliminate oxygen not included in the rate. CMS Pub. 15-1, Sections 2102.3, 2300, and 2304			
16	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	* \$286,972	(\$34,604)	\$252,368
							To eliminate items not included in the rate. CMS Pub. 15-1, Sections 2102.3, 2300, and 2304			
17	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	* \$308,232	(\$4,539)	\$303,693 *
							To adjust reported home office costs to agree with the Home Office Audit Report for the fiscal period ended December 31, 2009. CMS Pub. 15-1, Sections 2150.2 and 2304			
18	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	* \$303,693	(\$27,097)	\$276,597
							To eliminate legal fees due to lack of documentation. CMS Pub. 15-1, Sections 2300, 2302.1 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider Number		Adjustments
PARK CENTRAL CARE							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		ZZR06298H		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
19	10.7	005	1	7	005	N/A	Plant Operations and Maintenance	0	541	541	
	10.7	010	1, 2	7	010	N/A	Housekeeping	0	224	224	
	10.7	060	1, 2, 3	7	060	N/A	Laundry and Linen	0	634	634	
	10.7	065	1, 2, 3	7	065	N/A	Dietary	0	1,899	1,899	
	10.7	105	1, 2, 3	7	105	N/A	Skilled Nursing Care	*	16,845	(5,512)	11,333
	10.7	155	1, 2, 3	7	155	N/A	Social Services	0	661	661	
	10.7	165	1, 2, 3	7	165	N/A	Administration	0	1,437	1,437	
	10.7	166	1, 2, 3	7	166	N/A	Medical Records	0	116	116	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	*	18,861	(541)	18,320
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	*	18,861	(765)	18,096
							To adjust the reported square footage statistics to agree with the prior year's audited square footage statistics. CMS Pub. 15-1, Sections 2300, 2304, and 2306				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number		Adjustments
PARK CENTRAL CARE							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR06298H		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENT TO OTHER MATTERS</u>										
20	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51458.1	\$0	\$40,772	\$40,772