

**REPORT  
ON THE  
RATE SETTING AUDIT  
CORINTHIAN GARDENS HEALTH CARE CENTER  
BAKERSFIELD, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1568677342  
FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli  
Audit Supervisor: Debra K. Blake  
Auditor: Robert Miles**



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



EDMUND G. BROWN JR.  
GOVERNOR

June 18, 2013

Richard Brenner  
Chief Operating Officer  
Genesis Healthcare Group  
21800 Oxnard Street, Suite 200  
Woodland Hills, CA 91367

CORINTHIAN GARDENS HEALTH CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1568677342  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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, patient days, and use of share of cost 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 \$57,664, which resulted from Medi-Cal overpayments

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

Richard Brenner  
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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—Burbank at (818) 295-2620.

**Original Signed By**

Daniel J. Giardinelli, Chief  
Audits Section—Burbank  
Financial Audits Branch

Certified

cc: See Next Page

Richard Brenner  
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cc: Susan Henry  
Genesis Healthcare Group  
21800 Oxnard Street, Suite 200  
Woodland Hills, CA 91367

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
CORINTHIAN GARDENS HEALTH CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1568677342

OSHPD Facility No.:  
206150698

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 4,211,810	\$ 77.78
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,203,360	\$ 22.22
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 935,701	\$ 17.28
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,411,998	\$ 26.08
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 131,320	\$ 2.43
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 54,326	\$ 1.00
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 552,119	\$ 10.20
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,010,106	\$ 18.65
11	Cost of Routine Service/Audited Total Costs	\$ 10,000,600	\$ 9,510,741	\$ 175.65
12	Total Patient Days (Adj )	54,147	54,147	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 184.69	\$ 175.65	
14	Overpayments (Adj 26, 27)	\$ 0	\$ 57,664	
15	Medi-Cal Days (Adj 24)	41,319	41,040	
16	Medi-Cal Managed Care Days (Adj 25)		31	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj )	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj )	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$ 0	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
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	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

**Provider Name:**  
CORINTHIAN GARDENS HEALTH CARE CENTER

**Fiscal Period:**  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

**Provider NPI:**  
1568677342

**OSHPD Facility No.:**  
206150698

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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. 43 + Ln. 44)	\$ 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	
<b>TRANSITIONAL INPATIENT CARE</b>				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
50	Total Patient Days (Adj )	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$ 0	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj )	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj )	\$ 0	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj )	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj )	\$ 0	\$ 0	

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
CORINTHIAN GARDENS HEALTH CARE CENTER

**Fiscal Period:**  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

**Provider NPI:**  
1568677342

**OSHPD Facility No.:**  
206150698

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 109,957	\$ 109,957		
160	Activities	206,446		\$ 206,446	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	604,825	0	0	604,825
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	241,999	0	0	241,999
083	Speech Pathology	92,079	0	0	92,079
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	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	3,895,407	109,957	206,446	4,211,810
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 - 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
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 5,150,713</b>	<b>\$ 109,957</b>	<b>\$ 206,446</b>	<b>\$ 5,150,713</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
CORINTHIAN GARDENS HEALTH CARE CENTER

Provider NPI:  
1568677342

OSHPD Facility Number:  
206150698

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 106,496	\$ 106,496										
010	Housekeeping	284,361	1,388	\$ 285,749									
060	Laundry and Linen	154,443	2,524	6,862	\$ 163,830								
065	Dietary	499,306	16,640	45,237	0	\$ 561,182							
155	Social Services	N/A	829	2,253	0	0	\$ 3,081						
160	Activities	N/A	3,569	9,702	0	0	0	\$ 13,271					
165	Administration	N/A	6,256	17,007	0	0	0	0		\$ 23,263	\$ 23,263		
166	Medical Records	127,568	583	1,585	0	0	0	0		129,736		\$ 129,736	
170	Inservice Education - Nursing	85,218	1,314	3,572	0	0	0	0	\$ 90,104				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		843	2,293	0	0	0	0	0	3,136	168	940	\$ 4,244
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	29	160	189
080	Physical Therapy		3,462	9,413	0	0	0	0	0	12,875	1,749	9,755	24,379
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,565	4,256	0	0	0	0	0	5,821	710	3,962	10,494
083	Speech Pathology		784	2,132	0	0	0	0	0	2,916	281	1,570	4,767
085	Pharmacy		482	1,311	0	0	0	0	0	1,794	607	3,386	5,786
090	Laboratory		0	0	0	0	0	0	0	0	54	299	353
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		74	201	0	0	0	0	0	275	97	541	913
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		65,490	178,043	163,830	561,182	3,081	13,271	90,104	1,075,001	19,516	108,842	1,203,360 *
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 - 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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		692	1,883	0	0	0	0	0	2,575	50	281	2,906
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,257,392</b>	<b>\$ 106,496</b>	<b>\$ 285,749</b>	<b>\$ 163,830</b>	<b>\$ 561,182</b>	<b>\$ 3,081</b>	<b>\$ 13,271</b>	<b>\$ 90,104</b>	<b>\$ 1,104,393</b>	<b>\$ 23,263</b>	<b>\$ 129,736</b>	<b>\$ 1,257,392</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
CORINTHIAN GARDENS HEALTH CARE CENTER

Provider NPI:  
1568677342

OSHPD Facility Number:  
206150698

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 305,449	\$ 305,449										
010	Housekeeping	46,001	3,981	\$ 49,982									
060	Laundry and Linen	62,245	7,240	1,200	\$ 70,685								
065	Dietary	351,837	47,725	7,913	0	\$ 407,475							
155	Social Services	0	2,377	394	0	0	\$ 2,771						
160	Activities	9,728	10,236	1,697	0	0	0	\$ 21,661					
165	Administration	N/A	17,943	2,975	0	0	0	0		\$ 20,917	\$ 20,917		
166	Medical Records	15,119	1,672	277	0	0	0	0		17,068		\$ 17,068	
170	Inservice Education - Nursing	0	3,768	625	0	0	0	0	\$ 4,393				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	46,474	2,419	401	0	0	0	0	0	49,294	152	124	\$ 49,569
077	Specialized Support Surfaces	11,268	0	0	0	0	0	0	0	11,268	26	21	11,315
080	Physical Therapy	0	9,930	1,646	0	0	0	0	0	11,577	1,573	1,283	14,433
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	4,490	744	0	0	0	0	0	5,234	639	521	6,394
083	Speech Pathology	0	2,249	373	0	0	0	0	0	2,622	253	207	3,082
085	Pharmacy	226,552	1,383	229	0	0	0	0	0	228,165	546	445	229,156
090	Laboratory	20,995	0	0	0	0	0	0	0	20,995	48	39	21,083
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	36,258	212	35	0	0	0	0	0	36,505	87	71	36,664
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	177,868	187,837	31,142	70,685	407,475	2,771	21,661	4,393	903,833	17,549	14,319	935,701
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 - 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
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	3,719	1,986	329	0	0	0	0	0	6,034	45	37	6,117
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,313,513</b>	<b>\$ 305,449</b>	<b>\$ 49,982</b>	<b>\$ 70,685</b>	<b>\$ 407,475</b>	<b>\$ 2,771</b>	<b>\$ 21,661</b>	<b>\$ 4,393</b>	<b>\$ 1,275,527</b>	<b>\$ 20,917</b>	<b>\$ 17,068</b>	<b>\$ 1,313,513</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

## Provider Name:

CORINTHIAN GARDENS HEALTH CARE CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1568677342

## OSHPD Facility Number:

206150698

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
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 1,544,311	91%							
	Property Tax (line 40)	143,626	9%	\$ 1,687,937						
005	Plant Operations and Maintenance			51,651	\$ 51,651					
010	Housekeeping			21,324	673	\$ 21,997				
060	Laundry and Linen			38,784	1,224	528	\$ 40,536			
065	Dietary			255,664	8,070	3,482	0	\$ 267,217		
155	Social Services			12,731	402	173	0	0	\$ 13,306	
160	Activities			54,834	1,731	747	0	0	0	\$ 57,312
165	Administration			96,118	3,034	1,309	0	0	0	0
166	Medical Records			8,957	283	122	0	0	0	0
170	Inservice Education - Nursing			20,188	637	275	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			12,958	409	177	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			53,197	1,679	725	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			24,052	759	328	0	0	0	0
083	Speech Pathology			12,049	380	164	0	0	0	0
085	Pharmacy			7,411	234	101	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			1,137	36	15	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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			1,006,242	31,763	13,706	40,536	267,217	13,306	57,312
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 - 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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			10,639	336	145	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,687,937	100%	\$ 1,687,937	\$ 51,651	\$ 21,997	\$ 40,536	\$ 267,217	\$ 13,306	\$ 57,312

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
CORINTHIAN GARDENS HEALTH CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1568677342

OSHPD Facility Number:  
206150698

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 91% Of Total	Property Tax 9% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 1,544,311	91%							
	Property Tax (line 40)	143,626	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 100,462	\$ 100,462				
166	Medical Records				9,362		\$ 9,362			
170	Inservice Education - Nursing			\$ 21,100						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	13,544	728	68	\$ 14,339	\$ 13,119	\$ 1,220
077	Specialized Support Surfaces			0	0	124	12	136	124	12
080	Physical Therapy			0	55,601	7,554	704	63,858	58,425	5,434
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	25,139	3,068	286	28,493	26,069	2,424
083	Speech Pathology			0	12,593	1,216	113	13,922	12,738	1,185
085	Pharmacy			0	7,746	2,622	244	10,612	9,709	903
090	Laboratory			0	0	232	22	253	232	22
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	1,188	419	39	1,646	1,506	140
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			21,100	1,451,182	84,283	7,854	1,543,319	1,411,998	131,320
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 - 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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	11,120	218	20	11,358	10,392	966
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,687,937	100%	\$ 21,100	\$ 1,578,113	\$ 100,462	\$ 9,362	\$ 1,687,937	\$ 1,544,311	\$ 143,626

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
CORINTHIAN GARDENS HEALTH CARE CENTER

Provider NPI:  
1568677342

OSHPD Facility Number:  
206150698

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 62% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 0% of Total	Quality Assur. Fees 34% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 21,214												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,182,792												
	Total Costs Allocable as Administration	1,204,006	62%											
167	CDPH Licensing Fees	64,754	3%											
168	Professional Liability Insurance	0	0%											
169	Quality Assurance Fees	658,103	34%											
174	Caregiver Training	0	0%											
	Total	1,926,863	100%						\$ 1,926,863					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 3,136	\$ 49,294	\$ 13,544	\$ 65,974	13,956	\$ 8,721	\$ 469	\$ -	\$ 4,767	\$ -
077	Specialized Support Surfaces			0	0	11,268	0	11,268	2,384	1,489	80	0	814	0
080	Physical Therapy			604,825	12,875	11,577	55,601	684,878	144,879	90,528	4,869	0	49,482	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			241,999	5,821	5,234	25,139	278,194	58,849	36,772	1,978	0	20,099	0
083	Speech Pathology			92,079	2,916	2,622	12,593	110,211	23,314	14,568	783	0	7,963	0
085	Pharmacy			0	1,794	228,165	7,746	237,705	50,284	31,420	1,690	0	17,174	0
090	Laboratory			0	0	20,995	0	20,995	4,441	2,775	149	0	1,517	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	275	36,505	1,188	37,969	8,032	5,019	270	0	2,743	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			4,211,810	1,075,001	903,833	1,451,182	7,641,826	1,616,551	1,010,106	54,326	0	552,119	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			0	0	0	0	0	0	0	0	0	0	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
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,575	6,034	11,120	19,730	4,174	2,608	140	0	1,425	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,926,863		\$ 5,150,713	\$ 1,104,393	\$ 1,275,527	\$ 1,578,113	\$ 9,108,747	\$ 1,926,863					
	Total Administrative Costs							\$ 1,926,863		\$ 1,204,006	\$ 64,754	\$ -	\$ 658,103	\$ -
	Unit Cost Multiplier							0.21153985						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 152,999	\$ 37,986	\$ 109,824	\$ 300,808							
	<b>TOTAL FACILITY COSTS</b>							\$ 11,336,418						

\*(To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
CORINTHIAN GARDENS HEALTH CARE CENTER

Provider NPI:  
1568677342

OSHPD Facility Number:  
206150698

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj )	Hskpng (SQ FT) 10 (Adj 23)	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Svcs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	1,136									
010	Housekeeping	469	469								
060	Laundry and Linen	853	853	853							
065	Dietary	5,623	5,623	5,623							
155	Social Services	280	280	280							
160	Activities	1,206	1,206	1,206							
165	Administration	2,114	2,114	2,114							
166	Medical Records	197	197	197							
170	Inservice Education - Nursing	444	444	444							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	285	285	285						65,974	65,974
077	Specialized Support Surfaces									11,268	11,268
080	Physical Therapy	1,170	1,170	1,170						684,878	684,878
081	Respiratory Therapy									0	0
082	Occupational Therapy	529	529	529						278,194	278,194
083	Speech Pathology	265	265	265						110,211	110,211
085	Pharmacy	163	163	163						237,705	237,705
090	Laboratory									20,995	20,995
095	Home Health Services									0	0
100	Other Ancillary Services	25	25	25						37,969	37,969
101	Subacute Care Ancillary Services			0						0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	22,131	22,131	22,131	525,920	157,776	4,073,275	4,073,275	4,073,275	7,641,826	7,641,826
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 - 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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	234	234	234						19,730	19,730
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	<b>37,124</b>	<b>35,988</b>	<b>35,519</b>	<b>525,920</b>	<b>157,776</b>	<b>4,073,275</b>	<b>4,073,275</b>	<b>4,073,275</b>	<b>9,108,747</b>	<b>9,108,747</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 109,957	\$ 206,446			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.02699474	0.05068305			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 106,496	\$ 285,749	\$ 163,830	\$ 561,182	\$ 3,081	\$ 13,271	\$ 90,104	\$ 23,263	\$ 129,736
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		2.95920863	8.04495816	0.31151041	3.55683013	0.00075644	0.00325807	0.02212074	0.00255390	0.01424299
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 305,449	\$ 49,982	\$ 70,685	\$ 407,475	\$ 2,771	\$ 21,661	\$ 4,393	\$ 20,917	\$ 17,068
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		8.48752362	1.40718062	0.13440292	2.58261663	0.00068017	0.00531784	0.00107855	0.00229641	0.00187383
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 1,687,937	\$ 51,651	\$ 21,997	\$ 40,536	\$ 267,217	\$ 13,306	\$ 57,312	\$ 21,100	\$ 100,462	\$ 9,362
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	45.46754121	1.43523193	0.61931362	0.07707701	1.69364602	0.00326670	0.01407016	0.00518006	0.01102915	0.00102779

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CORINTHIAN GARDENS HEALTH CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1568677342

OSHPD Facility Number:  
206150698

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	\$ 85,407	\$ 0	\$ 85,407	(Sch 3)
005	.20-.39	Fringe Benefits	6200	21,089	0	21,089	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	305,449	0	305,449	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 411,945	\$ 0	\$ 411,945	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 238,734	\$ 0	\$ 238,734	(Sch 3)
010	.20-.39	Fringe Benefits	6300	45,627	0	45,627	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	46,001	0	46,001	(Sch 4)
010		Housekeeping - Total	6300	\$ 330,362	\$ 0	\$ 330,362	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	92,653	0	92,653	(Sch 5)
025		Depreciation: Equipment	7140	166,689	0	166,689	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	1,270,170	0	1,270,170	(Sch 5)
040		Property Taxes	7300	143,626	0	143,626	(Sch 5)
045		Property Insurance	7400	21,214	0	21,214	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	14,799	14,799	(Sch 5)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 2,436,659	\$ 14,799	\$ 2,451,458	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 134,406	\$ 0	\$ 134,406	(Sch 3)
060	.20-.39	Fringe Benefits	6400	20,037	0	20,037	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	62,245	0	62,245	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 216,688	\$ 0	\$ 216,688	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 428,438	\$ 0	\$ 428,438	(Sch 3)
065	.20-.39	Fringe Benefits	6500	70,868	0	70,868	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	351,837	0	351,837	(Sch 4)
065		Dietary - Total	6500	\$ 851,143	\$ 0	\$ 851,143	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
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	23,504	22,970	46,474	(Sch 4)
075		Patient Supplies - Total	8100	\$ 23,504	\$ 22,970	\$ 46,474	
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	11,268	0	11,268	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 11,268	\$ 0	\$ 11,268	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CORINTHIAN GARDENS HEALTH CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1568677342

OSHPD Facility Number:  
206150698

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	\$ 506,811	\$ 0	\$ 506,811	(Sch 2)
080	.20-.39	Fringe Benefits	8200	98,014	0	98,014	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 604,825	\$ 0	\$ 604,825	
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	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 212,481	\$ 0	\$ 212,481	(Sch 2)
082	.20-.39	Fringe Benefits	8250	29,518	0	29,518	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 241,999	\$ 0	\$ 241,999	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 83,278	\$ 0	\$ 83,278	(Sch 2)
083	.20-.39	Fringe Benefits	8280	8,801	0	8,801	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 92,079	\$ 0	\$ 92,079	
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	226,552	0	226,552	(Sch 4)
085		Pharmacy - Total	8300	\$ 226,552	\$ 0	\$ 226,552	
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	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	20,995	0	20,995	(Sch 4)
090		Laboratory - Total	8400	\$ 20,995	\$ 0	\$ 20,995	
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	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
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	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	36,258	0	36,258	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 36,258	\$ 0	\$ 36,258	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CORINTHIAN GARDENS HEALTH CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1568677342

OSHPD Facility Number:  
206150698

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	\$ 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	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric 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	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,257,480	\$ 22,970	\$ 1,280,450	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,285,223	\$ 0	\$ 3,285,223	(Sch 2)
105	.20-.39	Fringe Benefits	6110	564,092	0	564,092	(Sch 2)
105	.49	Agency Staff	6110	46,092	0	46,092	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	276,956	(99,088)	177,868	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,172,363	\$ (99,088)	\$ 4,073,275	
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 - Pediatric					
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	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CORINTHIAN GARDENS HEALTH CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1568677342

OSHPD Facility Number:  
206150698

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	\$ 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)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	3,719	0	3,719 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,719	\$ 0	\$ 3,719
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 4,176,082	\$ (99,088)	\$ 4,076,994
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 86,038	\$ 0	\$ 86,038 (Sch 2)
155	.20-.39	Fringe Benefits	6600	23,919	0	23,919 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0 (Sch 4)
155		Social Services - Total	6600	\$ 109,957	\$ 0	\$ 109,957

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CORINTHIAN GARDENS HEALTH CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1568677342

OSHPD Facility Number:  
206150698

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	\$ 140,202	\$ 0	\$ 140,202	(Sch 2)
160	.20-.39	Fringe Benefits	6700	66,244	0	66,244	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,728	0	9,728	(Sch 4)
160		Activities - Total	6700	\$ 216,174	\$ 0	\$ 216,174	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 496,055	\$ (6,824)	\$ 489,231	(Sch 6)
165	.20-.39	Fringe Benefits	6900	97,974	(511)	97,463	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,039,518	(443,420)	596,098	(Sch 6)
165		Administration - Total	6900	\$ 1,633,547	\$ (450,755)	\$ 1,182,792	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 46,694	\$ 0	\$ 46,694	(Sch 3)
166	.20-.39	Fringe Benefits	6900	14,086	0	14,086	(Sch 3)
166	.49	Agency Staff	6900	66,788	0	66,788	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,501	12,618	15,119	(Sch 4)
166		Medical Records - Total	6900	\$ 130,069	\$ 12,618	\$ 142,687	
167		CDPH Licensing Fees	6900	\$ 70,422	\$ (5,668)	\$ 64,754	(Sch 6)
168		Professional Liability Insurance	6900	\$ 106,084	\$ (106,084)	\$ 0	(Sch 6)
169		Quality Assurance Fees	6900	\$ 658,103	\$ 0	\$ 658,103	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 68,024	\$ 0	\$ 68,024	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,194	0	17,194	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 85,218	\$ 0	\$ 85,218	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(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	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 3,009,574	\$ (549,889)	\$ 2,459,685	
200		<b>Total</b>		\$ 11,947,626	\$ (611,208)	\$ 11,336,418	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 361,156	
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\* For informational purposes only, this amount is included in various cost centers above.

























Provider Name							Fiscal Period			Provider NPI		Adjustments
CORINTHIAN GARDENS HEALTH CARE CENTEF							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1568677342		27
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$361,156	\$361,156

Provider Name							Fiscal Period	Provider NPI		Adjustments
CORINTHIAN GARDENS HEALTH CARE CENTEF							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1568677342		27
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
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
2	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	\$0	\$14,799	\$14,799
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify interest expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	1,039,518	(14,799)	1,024,719 *
3	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$23,504	\$22,970	\$46,474
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reclassify oxygen rental expenses from skilled nursing care to an ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Section 51511	276,956	(22,970)	253,986 *
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,024,719	\$55,500	\$1,080,219 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reclassify nursing consulting fees to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	* 253,986	(55,500)	198,486 *
5	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	\$2,501	\$12,618	\$15,119
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reclassify nursing forms expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	* 198,486	(12,618)	185,868 *

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
CORINTHIAN GARDENS HEALTH CARE CENTEF							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1568677342	27		
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					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
6	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$496,055	(\$6,824)	\$489,231	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	97,974	(511)	97,463	
							To adjust administrator compensation based on the Department of Health Care Services survey. 42 CFR 413.102 CMS Pub. 15-1, Sections 332, 900-907, 1002, 2102.1, 2142 and 2144-2146 CCR, Title 22, Sections 52000(a) and 52504				
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,080,219			
7							To eliminate medical director fees due to insufficient documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)		(\$28,000)		
8							To eliminate utilization review costs due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)		(11,000)		
9							To eliminate pharmacy consulting fees due to sufficient documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)		(15,984)		
10							To eliminate private investigator expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3, 2136 and 2136.2		(2,050)		
11							To eliminate data processing fees due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)		(19,199)		
12							To eliminate stationery and supplies expenses due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)		(15,025) <u>(\$91,258)</u>	\$988,961 *	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
CORINTHIAN GARDENS HEALTH CARE CENTEF							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1568677342		27
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					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$988,961		
13							To eliminate travel expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(\$4,886)	
14							To eliminate legal fees due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(65,721)	
15							To adjust professional accounting fees due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)			(25,606)	
16							To adjust other professional fees due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(5,000)	
17							To eliminate prior year nursing consulting fees. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(6,000)	
18							To eliminate nursing consulting fees due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(49,500)	
19							To adjust home office costs to agree with the filed Genesis Healthcare Group home office cost report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			<u>(236,150)</u> <u>(\$392,863)</u> \$596,098	
*Balance carried forward from prior/to subsequent adjustments											

Provider Name							Fiscal Period	Provider NPI		Adjustments
CORINTHIAN GARDENS HEALTH CARE CENTEF							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1568677342		27
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				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>										
20	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To eliminate liability insurance expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$106,084	(\$106,084)	\$0
21	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate nursing consulting fees due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* \$185,868	(\$8,000)	\$177,868
22	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To adjust California Department of Public Health licensing fees due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)	\$70,422	(\$5,668)	\$64,754

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
CORINTHIAN GARDENS HEALTH CARE CENTEF							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1568677342		27
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				
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>										
23	10.7	101	3	7	101		Subacute Care Ancillary Services (Square Feet)	22,131	(22,131)	0
	10.7	105	3	7	105		Skilled Nursing Care	0	22,131	22,131
							To reclassify square footage statistics to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			

Provider Name							Fiscal Period	Provider NPI		Adjustments
CORINTHIAN GARDENS HEALTH CARE CENTEF							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1568677342		27
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				
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>										
24	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: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through October 31, 2012 Report Date: November 28, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	41,319	(279)	41,040
25	Not Reported			1	16		Medi-Cal Managed Care Days 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	0	31	31

Provider Name							Fiscal Period		Provider NPI		Adjustments
CORINTHIAN GARDENS HEALTH CARE CENTEF							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1568677342		27
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					
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>											
	Not Reported			1	14		Overpayments	\$0			
26							To recover Medi-Cal duplicate payments due to lack of documentation. 42 CFR 413.20, 413.24, 431.107 and 433.139 CMS Pub. 15-1, Sections 2300, 2304 and 2409 CCR, Title 22, Sections 51458.1 and 51476 W&I Code 14124.2(b)		\$149		
27							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		<u>57,515</u> <u>\$57,664</u>	\$57,664	