

**REPORT
ON THE
RATE SETTING AUDIT**

**AMBERWOOD GARDENS
SAN JOSE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1689662330**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: George Kaczmarek
Auditor: Chris Stanley**



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



EDMUND G. BROWN JR.
GOVERNOR

April 5, 2013

Stephen Hooker, Administrator
Amberwood Gardens
1601 Petersen Avenue
San Jose, CA 95129

AMBERWOOD GARDENS
NATIONAL PROVIDER IDENTIFIER (NPI) 1689662330
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. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$71,158, which resulted from Medi-Cal overpayments

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

Stephen Hooker
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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:

John Melton, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
AMBERWOOD GARDENS

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

Provider NPI:
1689662330

OSHPD Facility No.:
206431808

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	\$ 6,186,367	\$ 95.96
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,094,839	\$ 16.98
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,214,366	\$ 18.84
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,189,767	\$ 18.45
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 75,416	\$ 1.17
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 34,414	\$ 0.53
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 92,844	\$ 1.44
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 646,241	\$ 10.02
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 951,019	\$ 14.75
11	Cost of Routine Service/Audited Total Costs	\$ 11,395,622	\$ 11,485,273	\$ 178
12	Total Patient Days (Adj 7)	64,740	64,471	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 176.02	\$ 178.15	
14	Overpayments (Adj 16)	\$	\$ (641)	
15	Medi-Cal Days (Adjs 8,10)	55,142	55,190	
16	Medi-Cal Managed Care Days (Adj 9)		1,171	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 4,359,659	\$ 254.49 *
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 353,142	\$ 20.61 *
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 785,186	\$ 45.83 *
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 332,739	\$ 19.42 *
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 21,091	\$ 1.23 *
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 20,632	\$ 1.20 *
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 55,662	\$ 3.25 *
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 387,438	\$ 22.62 *
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	\$ 570,160	\$ 33.28 *
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 6,900,676	\$ 6,885,710	\$ 401.94 *
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	16,862	17,131	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 409.24	\$ 401.94	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ (70,517)	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
AMBERWOOD GARDENS

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

Provider NPI:
1689662330

OSHPD Facility No.:
206431808

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 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	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 631,637	\$ 635,031	
54	Total Patient Days (Adj)	3,958	3,958	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 159.58	\$ 160.44	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
AMBERWOOD GARDENS

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

Provider NPI:
1689662330

OSHPD Facility No.:
206431808

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	\$ 120,816	\$ 120,816		
160	Activities	320,416		\$ 320,416	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	489,278	0	0	489,278 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	443,643	0	0	443,643 ***
083	Speech Pathology	117,992	0	0	117,992 ***
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 ***
	ROUTINE SERVICES				
105	Skilled Nursing Care	5,934,638	68,927	182,802	6,186,367 *
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	4,042,886	48,261	127,993	4,219,140 **
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	327,116	3,628	9,621	340,365 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 11,796,785	\$ 120,816	\$ 320,416	\$ 11,796,785

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
AMBERWOOD GARDENS

Provider NPI:
1689662330

OSHPD Facility Number:
206431808

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 212,844	\$ 212,844										
010	Housekeeping	286,844	1,725	\$ 288,569									
060	Laundry and Linen	171,634	3,908	5,342	\$ 180,884								
065	Dietary	584,027	13,106	17,914	0	\$ 615,046							
155	Social Services	N/A	375	512	0	0	\$ 887						
160	Activities	N/A	1,546	2,113	0	0	0	\$ 3,660					
165	Administration	N/A	5,308	7,256	0	0	0	0	\$ 12,564	\$ 12,564			
166	Medical Records	125,916	681	931	0	0	0	0	127,527		\$ 127,527		
170	Inservice Education - Nursing	157,018	543	742	0	0	0	0	\$ 158,303				
ANCILLARY SERVICES													
075	Patient Supplies		289	396	0	0	0	0	0	685	162	1,639	\$ 2,486 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		2,191	2,995	0	0	0	0	0	5,186	377	3,825	9,388 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy		2,191	2,995	0	0	0	0	0	5,186	344	3,490	9,020 ***
083	Speech Pathology		2,191	2,995	0	0	0	0	0	5,186	108	1,098	6,393 ***
085	Pharmacy		0	0	0	0	0	0	0	0	220	2,235	2,455 ***
090	Laboratory		0	0	0	0	0	0	0	0	39	397	436 ***
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	34	344	378 ***
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 ***
ROUTINE SERVICES													
105	Skilled Nursing Care		135,282	184,911	137,259	466,712	506	2,088	90,314	1,017,073	6,975	70,791	1,094,839 *
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		35,235	48,161	35,257	119,882	354	1,462	63,236	303,588	3,915	39,736	347,239 **
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		8,271	11,306	8,368	28,452	27	110	4,753	61,287	386	3,914	65,586 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	6	57	62
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,538,283	\$ 212,844	\$ 288,569	\$ 180,884	\$ 615,046	\$ 887	\$ 3,660	\$ 158,303	\$ 1,398,191	\$ 12,564	\$ 127,527	\$ 1,538,283

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
AMBERWOOD GARDENS

Provider NPI:
1689662330

OSHPD Facility Number:
206431808

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 662,432	\$ 662,432										
010	Housekeeping	132,072	5,370	\$ 137,442									
060	Laundry and Linen	21,252	12,164	2,544	\$ 35,960								
065	Dietary	409,919	40,789	8,532	0	\$ 459,240							
155	Social Services	2,826	1,167	244	0	0	\$ 4,237						
160	Activities	39,706	4,812	1,007	0	0	0	\$ 45,525					
165	Administration	N/A	16,521	3,456	0	0	0	0		\$ 19,977	\$ 19,977		
166	Medical Records	7,346	2,119	443	0	0	0	0		9,908		\$ 9,908	
170	Inservice Education - Nursing	4,841	1,690	353	0	0	0	0	\$ 6,884				
ANCILLARY SERVICES													
075	Patient Supplies	219,062	901	188	0	0	0	0	0	220,151	257	127	\$ 220,535
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	6,820	1,426	0	0	0	0	0	8,246	599	297	9,142
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	6,820	1,426	0	0	0	0	0	8,246	547	271	9,064
083	Speech Pathology	0	6,820	1,426	0	0	0	0	0	8,246	172	85	8,503
085	Pharmacy	304,332	0	0	0	0	0	0	0	304,332	350	174	304,856
090	Laboratory	54,090	0	0	0	0	0	0	0	54,090	62	31	54,183
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	46,850	0	0	0	0	0	0	0	46,850	54	27	46,931
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
ROUTINE SERVICES													
105	Skilled Nursing Care	280,582	421,037	88,071	27,287	348,482	2,417	25,973	3,928	1,197,777	11,089	5,500	1,214,366
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	308,854	109,662	22,939	7,009	89,513	1,692	18,185	2,750	560,605	6,225	3,087	569,916
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		25,743	5,385	1,664	21,244	127	1,367	207	55,736	613	304	56,654
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	7,716	0	0	0	0	0	0	0	7,716	9	4	7,729
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,501,880	\$ 662,432	\$ 137,442	\$ 35,960	\$ 459,240	\$ 4,237	\$ 45,525	\$ 6,884	\$ 2,471,995	\$ 19,977	\$ 9,908	\$ 2,501,880

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
AMBERWOOD GARDENS

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

Provider NPI:
1689662330

OSHPD Facility Number:
206431808

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)	\$ 1,642,538	94%							
	Property Tax (line 40)	104,116	6%	\$ 1,746,654						
005	Plant Operations and Maintenance			15,646	\$ 15,646					
010	Housekeeping			14,032	127	\$ 14,159				
060	Laundry and Linen			31,785	287	262	\$ 32,334			
065	Dietary			106,585	963	879	0	\$ 108,428		
155	Social Services			3,048	28	25	0	0	\$ 3,101	
160	Activities			12,575	114	104	0	0	0	\$ 12,792
165	Administration			43,172	390	356	0	0	0	0
166	Medical Records			5,537	50	46	0	0	0	0
170	Inservice Education - Nursing			4,416	40	36	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,354	21	19	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			17,820	161	147	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			17,820	161	147	0	0	0	0
083	Speech Pathology			17,820	161	147	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			1,100,216	9,944	9,073	24,536	82,278	1,769	7,298
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			286,559	2,590	2,363	6,302	21,134	1,239	5,110
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			67,269	608	555	1,496	5,016	93	384
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,746,654	100%	\$ 1,746,654	\$ 15,646	\$ 14,159	\$ 32,334	\$ 108,428	\$ 3,101	\$ 12,792

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
AMBERWOOD GARDENS

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

Provider NPI:
1689662330

OSHPD Facility Number:
206431808

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 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,642,538	94%							
	Property Tax (line 40)	104,116	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 43,918	\$ 43,918				
166	Medical Records				5,632		\$ 5,632			
170	Inservice Education - Nursing			\$ 4,492						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,394	565	72	\$ 3,031	\$ 2,851	\$ 181
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	18,128	1,317	169	19,615	18,445	1,169
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	18,128	1,202	154	19,484	18,323	1,161
083	Speech Pathology			0	18,128	378	49	18,555	17,449	1,106
085	Pharmacy			0	0	770	99	868	817	52
090	Laboratory			0	0	137	18	154	145	9
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	118	15	134	126	8
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			2,563	1,237,677	24,379	3,127	1,265,183	1,189,767	75,416
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			1,794	327,092	13,684	1,755	342,531	322,113	20,418
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			135	75,555	1,348	173	77,076	72,482	4,594
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	0	20	3	22	21	1
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,746,654	100%	\$ 4,492	\$ 1,697,103	\$ 43,918	\$ 5,632	\$ 1,746,654	\$ 1,642,538	\$ 104,116

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
AMBERWOOD GARDENS

Provider NPI:
1689662330

OSHPD Facility Number:
206431808

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. 55% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 37% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 17,749												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,695,473												
	Total Costs Allocable as Administration	1,713,222	55%											
167	CDPH Licensing Fees	61,995	2%											
168	Professional Liability Insurance	167,255	5%											
169	Quality Assurance Fees	1,164,177	37%											
174	Caregiver Training	0	0%											
	Total	3,106,649	100%						\$ 3,106,649					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 685	\$ 220,151	\$ 2,394	\$ 223,230	39,939	\$ 22,025	\$ 797	\$ 2,150	\$ 14,967	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			489,278	5,186	8,246	18,128	520,839	93,184	51,388	1,860	5,017	34,920	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			443,643	5,186	8,246	18,128	475,204	85,020	46,886	1,697	4,577	31,860	0
083	Speech Pathology			117,992	5,186	8,246	18,128	149,553	26,757	14,756	534	1,441	10,027	0
085	Pharmacy			0	0	304,332	0	304,332	54,449	30,027	1,087	2,931	20,404	0
090	Laboratory			0	0	54,090	0	54,090	9,677	5,337	193	521	3,626	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	46,850	0	46,850	8,382	4,622	167	451	3,141	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
	ROUTINE SERVICES													
105	Skilled Nursing Care			6,186,367	1,017,073	1,197,777	1,237,677	9,638,894	1,724,518	951,019	34,414	92,844	646,241	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			4,219,140	303,588	560,605	327,092	5,410,425	967,992	533,818	19,317	52,115	362,743	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			340,365	61,287	55,736	75,555	532,943	95,350	52,583	1,903	5,133	35,731	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	7,716	0	7,716	1,380	761	28	74	517	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 3,106,649		\$ 11,796,785	\$ 1,398,191	\$ 2,471,995	\$ 1,697,103	\$ 17,364,075	\$ 3,106,649					
	Total Administrative Costs							\$ 3,106,649		\$ 1,713,222	\$ 61,995	\$ 167,255	\$ 1,164,177	\$ -
	Unit Cost Multiplier							0.17891244						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 140,092	\$ 29,885	\$ 49,551	\$ 219,527						
	TOTAL FACILITY COSTS							\$ 20,690,251						

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

STATISTICS FOR COST ALLOCATION

Provider Name:
AMBERWOOD GARDENS

Provider NPI:
1689662330

OSHPD Facility Number:
206431808

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	698									
010	Housekeeping	626	626								
060	Laundry and Linen	1,418	1,418	1,418							
065	Dietary	4,755	4,755	4,755							
155	Social Services	136	136	136							
160	Activities	561	561	561							
165	Administration	1,926	1,926	1,926							
166	Medical Records	247	247	247							
170	Inservice Education - Nursing	197	197	197							
	ANCILLARY SERVICES										
075	Patient Supplies	105	105	105						223,230	223,230
077	Specialized Support Surfaces									0	0
080	Physical Therapy	795	795	795						520,839	520,839
081	Respiratory Therapy									0	0
082	Occupational Therapy	795	795	795						475,204	475,204
083	Speech Pathology	795	795	795						149,553	149,553
085	Pharmacy									304,332	304,332
090	Laboratory									54,090	54,090
095	Home Health Services									0	0
100	Other Ancillary Services									46,850	46,850
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	49,083	49,083	49,083	958,942	194,775	6,215,220	6,215,220	6,215,220	9,638,894	9,638,894
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	12,784	12,784	12,784	246,319	50,031	4,351,740	4,351,740	4,351,740	5,410,425	5,410,425
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care	3,001	3,001	3,001	58,460	11,874	327,116	327,116	327,116	532,943	532,943
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber									7,716	7,716
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	77,922	77,224	76,598	1,263,721	256,680	10,894,076	10,894,076	10,894,076	17,364,075	17,364,075
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 120,816 0.011090064	\$ 320,416 0.029411948			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 212,844 2.75618979	\$ 288,569 3.76732258	\$ 180,884 0.14313629	\$ 615,046 2.39615982	\$ 887 0.00008144	\$ 3,660 0.00033593	\$ 158,303 0.01453112	\$ 12,564 0.00072358	\$ 127,527 0.00734432
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 662,432 8.57805864	\$ 137,442 1.79432707	\$ 35,960 0.02845568	\$ 459,240 1.78915262	\$ 4,237 0.00038889	\$ 45,525 0.00417887	\$ 6,884 0.00063194	\$ 19,977 0.00115049	\$ 9,908 0.00057060
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,746,654 22.41541542	\$ 15,646 0.20260489	\$ 14,159 0.18484661	\$ 32,334 0.02558671	\$ 108,428 0.42242338	\$ 3,101 0.00028467	\$ 12,792 0.00117425	\$ 4,492 0.00041235	\$ 43,918 0.00252926	\$ 5,632 0.00032437

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

AMBERWOOD GARDENS

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1689662330

OSHPD Facility Number:

206431808

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	\$ 180,165	\$ 0	\$ 180,165	(Sch 3)
005	.20-.39	Fringe Benefits	6200	32,679	0	32,679	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	662,432	0	662,432	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 875,276	\$ 0	\$ 875,276	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 78,533	\$ 0	\$ 78,533	(Sch 3)
010	.20-.39	Fringe Benefits	6300	13,767	0	13,767	(Sch 3)
010	.79	Agency Staff	6300	194,544	0	194,544	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	132,072	0	132,072	(Sch 4)
010		Housekeeping - Total	6300	\$ 418,916	\$ 0	\$ 418,916	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 265,595	\$ 0	\$ 265,595	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	15,477	0	15,477	(Sch 5)
025		Depreciation: Equipment	7140	52,552	0	52,552	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	402,820	0	402,820	(Sch 5)
040		Property Taxes	7300	104,116	0	104,116	(Sch 5)
045		Property Insurance	7400	17,749	0	17,749	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	906,094	0	906,094	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 3,058,595	\$ 0	\$ 3,058,595	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 37,516	\$ 0	\$ 37,516	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,032	0	8,032	(Sch 3)
060	.79	Agency Staff	6400	126,086	0	126,086	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	21,252	0	21,252	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 192,886	\$ 0	\$ 192,886	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 502,986	\$ 0	\$ 502,986	(Sch 3)
065	.20-.39	Fringe Benefits	6500	81,041	0	81,041	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	409,919	0	409,919	(Sch 4)
065		Dietary - Total	6500	\$ 993,946	\$ 0	\$ 993,946	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	329,717	(110,655)	219,062	(Sch 4)
075		Patient Supplies - Total	8100	\$ 329,717	\$ (110,655)	\$ 219,062	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

AMBERWOOD GARDENS

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1689662330

OSHPD Facility Number:

206431808

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	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	489,278	0	489,278	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 489,278	\$ 0	\$ 489,278	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	443,643	0	443,643	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 443,643	\$ 0	\$ 443,643	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	117,992	0	117,992	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 117,992	\$ 0	\$ 117,992	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	292,774	11,558	304,332	(Sch 4)
085		Pharmacy - Total	8300	\$ 292,774	\$ 11,558	\$ 304,332	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	54,090	0	54,090	(Sch 4)
090		Laboratory - Total	8400	\$ 54,090	\$ 0	\$ 54,090	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	54,566	(7,716)	46,850	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 54,566	\$ (7,716)	\$ 46,850	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

AMBERWOOD GARDENS

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1689662330

OSHPD Facility Number:

206431808

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	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		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	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,782,060	\$ (106,813)	\$ 1,675,247	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 4,962,001	\$ 0	\$ 4,962,001	(Sch 2)
105	.20-.39	Fringe Benefits	6110	943,367	0	943,367	(Sch 2)
105	.49	Agency Staff	6110	29,270	0	29,270	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	188,068	92,514	280,582	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 6,122,706	\$ 92,514	\$ 6,215,220	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 2,380,139	\$ 0	\$ 2,380,139	(Sch 2)
125	.20-.39	Fringe Benefits	6150	462,899	0	462,899	(Sch 2)
125	.49	Agency Staff	6150	1,199,848	0	1,199,848	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	278,757	30,097	308,854	(Sch 4)
125		Subacute Care - Total	6150	\$ 4,321,643	\$ 30,097	\$ 4,351,740	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

AMBERWOOD GARDENS

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1689662330

OSHPD Facility Number:

206431808

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
						(Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 261,158	\$ 0	\$ 261,158
130	.20-.39	Fringe Benefits	6180	49,651	0	49,651
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180	11,845	4,462	16,307
130		Hospice Inpatient Care - Total	6180	\$ 322,654	\$ 4,462	\$ 327,116
						(Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0
						(Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		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
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900	7,716	0	7,716
140		Beauty and Barber - Total	8900	\$ 7,716	\$ 0	\$ 7,716
						(Sch 2)
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
146		Subtotal 105 - 145		\$ 10,774,719	\$ 127,073	\$ 10,901,792
						(Sch 2)
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 96,950	\$ 0	\$ 96,950
155	.20-.39	Fringe Benefits	6600	23,866	0	23,866
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	2,826	0	2,826
155		Social Services - Total	6600	\$ 123,642	\$ 0	\$ 123,642
						(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

AMBERWOOD GARDENS

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1689662330

OSHPD Facility Number:

206431808

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	\$ 267,248	\$ 0	\$ 267,248	(Sch 2)
160	.20-.39	Fringe Benefits	6700	53,168	0	53,168	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	39,706	0	39,706	(Sch 4)
160		Activities - Total	6700	\$ 360,122	\$ 0	\$ 360,122	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 652,487	\$ 0	\$ 652,487	(Sch 6)
165	.20-.39	Fringe Benefits	6900	129,960	0	129,960	(Sch 6)
165	.49	Agency Staff	6900	200,000	0	200,000	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	688,198	24,828	713,026	(Sch 6)
165		Administration - Total	6900	\$ 1,670,645	\$ 24,828	\$ 1,695,473	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 101,802	\$ 0	\$ 101,802	(Sch 3)
166	.20-.39	Fringe Benefits	6900	24,114	0	24,114	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	32,174	(24,828)	7,346	(Sch 4)
166		Medical Records - Total	6900	\$ 158,090	\$ (24,828)	\$ 133,262	
167		CDPH Licensing Fees	6900	\$ 61,995	\$ 0	\$ 61,995	(Sch 6)
168		Professional Liability Insurance	6900	\$ 167,255	\$ 0	\$ 167,255	(Sch 6)
169		Quality Assurance Fees	6900	\$ 1,164,177	\$ 0	\$ 1,164,177	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 134,453	\$ 0	\$ 134,453	(Sch 3)
170	.20-.39	Fringe Benefits	6800	22,565	0	22,565	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	4,841	0	4,841	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 161,859	\$ 0	\$ 161,859	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 3,867,785	\$ 0	\$ 3,867,785	
200		Total		\$ 20,669,991	\$ 20,260	\$ 20,690,251	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 229,608	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
AMBERWOOD GARDENS

Provider NPI:
1689662330

OSHPD Facility Number:
206431808

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	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	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
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	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	(110,655)					(110,655)		
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	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:
AMBERWOOD GARDENS

Provider NPI:
1689662330

OSHPD Facility Number:
206431808

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	11,558				11,558			
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	(7,716)		(7,716)					
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	92,514		7,716	(376)	(8,238)	93,412		
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	30,097			396	(2,886)	32,587		
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
AMBERWOOD GARDENS

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

Provider NPI:
1689662330

OSHPD Facility No:
206431808

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE CARE COST PER PATIENT DAY
SUBACUTE CARE ROUTINE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$ N/A	\$ 4,219,140	\$ 246.29
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 347,239	\$ 20.27
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 569,916	\$ 33.27
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 322,113	\$ 18.80
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 20,418	\$ 1.19
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 19,317	\$ 1.13
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 52,115	\$ 3.04
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 362,743	\$ 21.17
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 533,818	\$ 31.16
11	Cost of Routine Service/Audited Total Routine Costs	\$ 6,388,485	\$ 6,446,819	\$ 376.32
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 378.87	\$ 376.32	

SUBACUTE CARE ANCILLARY				
13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 140,519	\$ 8.20
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 5,904	\$ 0.34
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 215,270	\$ 12.57
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 10,626	\$ 0.62
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 674	\$ 0.04
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 1,315	\$ 0.08
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 3,548	\$ 0.21
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 24,695	\$ 1.44
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	\$ N/A	\$ 0	\$ 0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	\$ N/A	\$ 36,342	\$ 2.12
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 512,191	\$ 438,891	\$ 25.62
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 30.38	\$ 25.62	

SUBACUTE CARE TOTAL				
25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 4,359,659	\$ 254.49 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 353,142	\$ 20.61 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 785,186	\$ 45.83 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 332,739	\$ 19.42 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 21,091	\$ 1.23 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 20,632	\$ 1.20 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 55,662	\$ 3.25 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 387,438	\$ 22.62 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 570,160	\$ 33.28 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 6,900,676	\$ 6,885,710	\$ 401.94 *
36	Total Patient Days (Adj 12)	16,862	17,131	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 409.24	\$ 401.94	
38	Medi-Cal Overpayments (Adjs 16,17)	\$	\$ (70,517)	
39	Medi-Cal Credit Balances (Adj)	\$	\$ 0	
40	Amount Due Provider (State) (Line 38 + Line 39)	\$ 0	\$ (70,517)	

GENERAL INFORMATION				
41	Contracted Number of Subacute Care Beds (Adj 13)	0	49	
42	Total Licensed Nursing Facility Beds (Adj 13)	0	209	
43	Total Licensed Capacity (All levels) (Adj)	258	258	
44	Total Medi-Cal Subacute Care Patient Days (Adjs 11, 14)	14,757	14,678	

CAPITAL RELATED COST				
45	Direct Capital Related Cost (Adj)	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 332,739	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 332,739	

VENTILATOR / NONVENTILATOR		AUDITED COSTS (Adj 15)	AUDITED TOTAL DAYS (Adj 12)	AUDITED MEDI-CAL DAYS (Adjs 11,14)
48	Ventilator (Equipment Cost Only)	\$ 151,678	6,677	5,977
49	Nonventilator	\$ N/A	10,454	N/A
50	TOTAL	\$ N/A	17,131	N/A

* (To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
AMBERWOOD GARDENS

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

Provider NPI:
1689662330

OSHPD Facility Number:
206431808

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
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PATIENT SUPPLIES

1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 0				\$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	2,486				1,389
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	220,535				123,192
4	Cost of Capital Related (Sch. 5, Ln. 75)	2,851				1,592
5	Property Taxes (Sch. 5, Ln. 75)	181				101
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	797				445
7	Professional Liability Insurance (Sch. 6, Ln. 75)	2,150				1,201
8	Quality Assurance Fees (Sch. 6, Ln. 75)	14,967				8,360
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	22,025				12,303
11	Total Patient Supplies Ancillary Service	\$ 265,991	\$ 82,162	3.237400	\$ 45,896	\$ 148,584

SPECIALIZED SUPPORT SURFACES

12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	0				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	0				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	0				0
16	Property Taxes (Sch. 5, Ln. 77)	0				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	0				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	0				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	0				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	0				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 0	\$ 0.000000		\$ 0	\$ 0

PHYSICAL THERAPY

23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 489,278				\$ 63,619
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	9,388				1,221
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	9,142				1,189
26	Cost of Capital Related (Sch. 5, Ln. 80)	18,445				2,398
27	Property Taxes (Sch. 5, Ln. 80)	1,169				152
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	1,860				242
29	Professional Liability Insurance (Sch. 6, Ln. 80)	5,017				652
30	Quality Assurance Fees (Sch. 6, Ln. 80)	34,920				4,540
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	51,388				6,682
33	Total Physical Therapy Ancillary Service	\$ 620,608	\$ 753,826	0.823277	\$ 98,017	\$ 80,695

RESPIRATORY THERAPY

34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 0				\$ 0
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	0				0
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	0				0
37	Cost of Capital Related (Sch. 5, Ln. 81)	0				0
38	Property Taxes (Sch. 5, Ln. 81)	0				0
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	0				0
40	Professional Liability Insurance (Sch. 6, Ln. 81)	0				0
41	Quality Assurance Fees (Sch. 6, Ln. 81)	0				0
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	0				0
44	Total Respiratory Ancillary Service	\$ 0	\$ 0.000000		\$ 0	\$ 0

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
AMBERWOOD GARDENS

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

Provider NPI:
1689662330

OSHPD Facility Number:
206431808

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
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OCCUPATIONAL THERAPY

45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 443,643				\$ 46,652
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	9,020				949
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	9,064				953
48	Cost of Capital Related (Sch. 5, Ln. 82)	18,323				1,927
49	Property Taxes (Sch. 5, Ln. 82)	1,161				122
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	1,697				178
51	Professional Liability Insurance (Sch. 6, Ln. 82)	4,577				481
52	Quality Assurance Fees (Sch. 6, Ln. 82)	31,860				3,350
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	46,886				4,930
55	Total Occupational Therapy Ancillary Service	\$ 566,231	\$ 676,884	0.836526	\$ 71,179	\$ 59,543

SPEECH PATHOLOGY

56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 117,992				\$ 30,248
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	6,393				1,639
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	8,503				2,180
59	Cost of Capital Related (Sch. 5, Ln. 83)	17,449				4,473
60	Property Taxes (Sch. 5, Ln. 83)	1,106				284
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	534				137
62	Professional Liability Insurance (Sch. 6, Ln. 83)	1,441				369
63	Quality Assurance Fees (Sch. 6, Ln. 83)	10,027				2,570
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	14,756				3,783
66	Total Speech Pathology Ancillary Service	\$ 178,200	\$ 213,676	0.833973	\$ 54,778	\$ 45,683

PHARMACY

67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	2,455				514
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	304,856				63,879
70	Cost of Capital Related (Sch. 5, Ln. 85)	817				171
71	Property Taxes (Sch. 5, Ln. 85)	52				11
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	1,087				228
73	Professional Liability Insurance (Sch. 6, Ln. 85)	2,931				614
74	Quality Assurance Fees (Sch. 6, Ln. 85)	20,404				4,275
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	30,027				6,292
77	Total Pharmacy Ancillary Service	\$ 362,628	\$ 322,650	1.123906	\$ 67,607	\$ 75,984

LABORATORY

78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	436				92
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	54,183				11,367
81	Cost of Capital Related (Sch. 5, Ln. 90)	145				30
82	Property Taxes (Sch. 5, Ln. 90)	9				2
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	193				41
84	Professional Liability Insurance (Sch. 6, Ln. 90)	521				109
85	Quality Assurance Fees (Sch. 6, Ln. 90)	3,626				761
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	5,337				1,120
88	Total Laboratory Ancillary Service	\$ 64,451	\$ 72,173	0.893010	\$ 15,141	\$ 13,521

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
AMBERWOOD GARDENS

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

Provider NPI:
1689662330

OSHPD Facility Number:
206431808

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
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HOME HEALTH SERVICES

89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	\$ 0				\$ 0
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				0
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				0
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				0
93	Property Taxes (Sch. 5, Ln. 95)	0				0
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				0
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				0
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				0
97	Caregiver Training (Sch. 6, Ln. 95)	0				0
98	Cost of Administration (Sch. 6, Ln. 95)	0				0
99	Total Home Health Services Ancillary Service	\$ 0	\$	0.000000	\$	\$ 0

OTHER ANCILLARY SERVICES

100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	378				101
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	46,931				12,510
103	Cost of Capital Related (Sch. 5, Ln. 100)	126				34
104	Property Taxes (Sch. 5, Ln. 100)	8				2
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	167				45
106	Professional Liability Insurance (Sch. 6, Ln. 100)	451				120
107	Quality Assurance Fees (Sch. 6, Ln. 100)	3,141				837
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	4,622				1,232
110	Total Other Ancillary Service	\$ 55,824	\$	30,466	1.832349	\$ 8,121
						\$ 14,881

SUBACUTE CARE ANCILLARY SERVICES

111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					\$ 0
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					0
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					0
114	Cost of Capital Related (Sch. 5, Ln. 101)					0
115	Property Taxes (Sch. 5, Ln. 101)					0
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					0
117	Professional Liability Insurance (Sch. 6, Ln. 101)					0
118	Quality Assurance Fees (Sch. 6, Ln. 101)					0
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					0
121	Total Subacute Ancillary Service					\$ 0

TOTAL COST OF ANCILLARY SERVICES

122	Cost of Direct Care - Labor					\$ 140,519
123	Cost of Indirect Care - Labor					5,904
124	Cost of Direct and Indirect Nonlabor					215,270
125	Cost of Capital Related					10,626
126	Property Taxes					674
127	CDPH Licensing Fees					1,315
128	Professional Liability Insurance					3,548
129	Quality Assurance Fees					24,695
130	Caregiver Training					0
131	Cost of Administration					36,342
132	Total Cost of Subacute Care Ancillary Services					\$ 438,891

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period			Provider NPI		Adjustments
AMBERWOOD GARDENS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1689662300		17
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	N/A			8	210	N/A	Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 Pub. 15-1, Sections 2300 and 2304			\$0	\$229,608	\$229,608

Provider Name							Fiscal Period	Provider NPI		Adjustments	
AMBERWOOD GARDENS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1689662300		17	
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>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$688,198	\$24,828	\$713,026	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	32,174	(24,828)	7,346	
							To reclassify Medical Director to Administration and to reclassify the Medical Records other revenue offset against the appropriate costs. 42 CFR, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000				
3	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$54,566	(\$7,716)	\$46,850	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	188,068	7,716	195,784 *	
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$195,784	(\$376)	\$195,408 *	
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	278,757	396	279,153 *	
	10.5	130	4	8A-1	130	4	Hospice Inpatient Care - Other - Nonlabor	11,845	(20)	11,825 *	
							To reclassify the provider's adjustments and reclassifications to the appropriate cost centers for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
5	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	\$292,774	\$11,558	\$304,332	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 195,408	(8,238)	187,170 *	
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	* 279,153	(2,886)	276,267 *	
	10.5	130	4	8A-1	130	4	Hospice Inpatient Care - Other - Nonlabor	* 11,825	(434)	11,391 *	
							To reclassify Pharmacy consulting costs to Pharmacy cost center for proper cost allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51511C				

Provider Name							Fiscal Period	Provider NPI		Adjustments
AMBERWOOD GARDENS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1689662300		17
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 COSTS</u>										
6	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$329,717	(\$110,655)	\$219,062
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 187,170	93,412	280,582
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	* 276,267	32,587	308,854
	10.5	130	4	8A-1	130	4	Hospice Inpatient Care - Other - Nonlabor	* 11,391	4,916	16,307
							To reclassify incontinent supply expenses to the appropriate cost center for proper cost determination and to reverse the provider's abatement of incontinent supplies. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, 2304, and 2328 Title 22, Sections 51511.1 and 51511.5			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
AMBERWOOD GARDENS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1689662300		17	
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 PATIENT DAYS											
7	4.1	5	6	1	12	N/A	Skilled Nursing Care - Total Days To adjust total Skilled Nursing Facility days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	64,740	(269)	64,471	
8	4.1	5	2	1	15	N/A	Skilled Nursing Care - 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 November 18, 2012 Report Date: November 19, 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	55,142	52	55,194 *	
9	Not Reported				1	16	N/A	Skilled Nursing Care - 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	1,171	1,171
10	4.1	5	2	1	15	N/A	Skilled Nursing Care - Medi-Cal Days To adjust paid claim summary days to agree with the provider's patient census reports in conjunction with Adjustment No. 16. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	* 55,194	(4)	55,190	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
AMBERWOOD GARDENS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1689662300		17
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 SUBACUTE CARE DATA											
11	4.3	100	2	SA 1	48	N/A	Medi-Cal Days - Ventilator	6,324	(346)	5,978 *	
	4.3	115	2	Not Reported			Medi-Cal Days - Nonventilator	8,433	282	8,715 *	
	4.3	120	2	SA 1	44	N/A	Total Medi-Cal Days - Subacute	14,757	(64)	14,693 *	
							To adjust reported Medi-Cal Subacute days based on the following Fiscal Intermediary Payment Data:				
							Service Period: January 1, 2011 through December 31, 2011				
							Payment Period: January 1, 2011 through November 18, 2012				
							Report Date: November 19, 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				
							Medi-Cal Subacute Care Contract No.12-05-70162				
12	4.3	100	1	SA 1	48	N/A	Total Ventilator Days	6,474	203	6,677	
	4.3	115	1	SA 1	49	N/A	Total Nonventilator Days	10,388	66	10,454	
	4.3	120	1	SA 1	50	N/A	Total Subacute Days	16,862	269	17,131	
							To adjust total Subacute days to agree with the provider's patient census reports in conjunction with Audit Adjustment No. 8.				
							42 CFR 413.20, 413.24, and 413.50				
							CMS Pub. 15-1, Sections 2205, 2300, and 2304				
13	Not Reported			SA 1	41	N/A	Contract Number of Subacute Beds	0	49	49	
	Not Reported			SA 1	42	N/A	Total Licensed Nursing Facility Beds	0	209	209	
							To adjust the number of licensed beds based on the facility license and subacute care contract.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
							W&I Code, Section 14132.25				
							CCR, Title 22, Section 72201				

Provider Name							Fiscal Period			Provider NPI		Adjustments
AMBERWOOD GARDENS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1689662300		17
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 SUBACUTE CARE DATA												
14	4.3	100	2	SA 1	48	N/A	Medi-Cal Days - Ventilator	*	5,978	(1)	5,977	
	4.3	115	2	Not Reported			Medi-Cal Days - Nonventilator	*	8,715	(14)	8,701	
	4.3	120	2	SA 1	44	N/A	Total Medi-Cal Days - Subacute	*	14,693	(15)	14,678	
							To adjust paid claim summary days to agree with the provider's patient census reports in conjunction with Audit Adjustment No. 16. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304					
15	Not Reported			SA 1	48	N/A	Ventilator Equipment Costs		\$0	\$151,678	\$151,678	
							To reflect subacute care ventilator equipment cost in the audit report. 42 CFR 413.20 and 413.24 CMA Pub. 15-1, Sections 2300 and 2304					

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
AMBERWOOD GARDENS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1689662300		17
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 OTHER MATTERS												
16	Not Reported			SA 1	38		Medi-Cal Subacute Overpayments		\$0	\$6,871	\$6,871 *	
	Not Reported			1	14		Medi-Cal Skilled Nursing Facility Overpayments		0	641	641	
							To recover overpayments for overstated days billed to Medi-Cal, in conjunction with Audit Adjustment Nos. 10 and 14. 42 CFR 433.139, 413.20, 413.24, 413.50, and 431.07 CMS Pub. 15-1, Sections 2205, 2300, 2304, and 2409 CCR, Title 22, Section 51458.1					
17	Not Reported			SA 1	38		Medi-Cal Subacute Overpayments	*	\$6,871	\$63,646	\$70,517	
							To recover Medi-Cal subacute overpayments for covered services related to ancillary services which were reimbursed by Medicare but not deducted from Medi-Cal claims. W&I Code Sections 14000 and 14005 CCR, Title 22, Sections 51005, 51458.1, 51502, and 51511.5					

*Balance carried forward from prior/to subsequent adjustments