

**REPORT
ON THE
RATE SETTING AUDIT**

**GARFIELD NEUROBEHAVIORAL CENTER
OAKLAND, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1396832465**

**FISCAL PERIOD ENDED
JUNE 30, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Ken Phelan
Auditor: Maria Bernardez**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

March 18, 2013

Kevin Moghannam
Vice President, Financial Planning and Analysis
Telecare Corporation
1080 Marina Village Parkway, Suite 100
Alameda, CA 94501

GARFIELD NEUROBEHAVIORAL CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1396832465
FISCAL PERIOD ENDED JUNE 30, 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 \$639, which resulted from Medi-Cal overpayments

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

Kevin Moghannam
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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.

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:
GARFIELD NEUROBEHAVIORAL CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1396832465

OSHPD Facility No.:
206010900

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	\$ 2,967,235	\$ 148.07
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,014,827	\$ 50.64
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 463,398	\$ 23.12
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 122,612	\$ 6.12
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 21,704	\$ 1.08
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 26,945	\$ 1.34
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 5,451	\$ 0.27
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 240,771	\$ 12.02
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 648,388	\$ 32.36
11	Cost of Routine Service/Audited Total Costs	\$ 5,573,854	\$ 5,511,331	\$ 275.03
12	Total Patient Days (Adj)	20,039	20,039	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 278.15	\$ 275.03	
14	Overpayments (Adj 13)	\$ 0	\$ 639	
15	Medi-Cal Days (Adj 12)	18,934	17,567	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
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	
MENTALLY DISORDERED CARE				
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	
DEVELOPMENTALLY DISABLED CARE				
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	
SUBACUTE CARE				
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:
GARFIELD NEUROBEHAVIORAL CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1396832465

OSHPD Facility No.:
206010900

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	\$ 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	
HOSPICE INPATIENT CARE				
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	
OTHER ROUTINE SERVICES				
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:
GARFIELD NEUROBEHAVIORAL CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1396832465

OSHPD Facility No.:
206010900

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	\$ -	\$ -		
160	Activities	0		\$ -	
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	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
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	2,967,235	0	0	2,967,235 *
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 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,967,235	\$ -	\$ -	\$ 2,967,235

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GARFIELD NEUROBEHAVIORAL CENTER

Provider NPI:
1396832465

OSHPD Facility Number:
206010900

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 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	\$ 103,635	\$ 103,635										
010	Housekeeping	186,480	831	\$ 187,311									
060	Laundry and Linen	182,105	2,832	5,159	\$ 190,096								
065	Dietary	440,041	6,479	11,805	0	\$ 458,325							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	3,532	6,435	0	0	0	\$ 9,967					
165	Administration	N/A	5,887	10,726	0	0	0	0		\$ 16,612	\$ 16,612		
166	Medical Records	71,199	923	1,682	0	0	0	0		73,805		\$ 73,805	
170	Inservice Education - Nursing	41,003	1,847	3,365	0	0	0	0	\$ 46,215				
ANCILLARY SERVICES													
075	Patient Supplies		2,709	4,935	0	0	0	0	0	7,644	58	257	\$ 7,958
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology		0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy		0	0	0	0	0	0	0	0	146	648	794
090	Laboratory		0	0	0	0	0	0	0	0	23	101	124
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	140	620	760
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		78,596	143,203	190,096	458,325	0	9,967	46,215	926,402	16,246	72,179	1,014,827 *
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 *
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	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,024,463	\$ 103,635	\$ 187,311	\$ 190,096	\$ 458,325	\$ -	\$ 9,967	\$ 46,215	\$ 934,046	\$ 16,612	\$ 73,805	\$ 1,024,463

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GARFIELD NEUROBEHAVIORAL CENTER

Provider NPI:
1396832465

OSHPD Facility Number:
206010900

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 150,426	\$ 150,426										
010	Housekeeping	15,792	1,206	\$ 16,998									
060	Laundry and Linen	15,849	4,110	468	\$ 20,427								
065	Dietary	196,162	9,404	1,071	0	\$ 206,638							
155	Social Services	0	0	0	0	0	\$ -						
160	Activities	11,328	5,127	584	0	0	0	\$ 17,039					
165	Administration	N/A	8,544	973	0	0	0	0		\$ 9,518	\$ 9,518		
166	Medical Records	3,223	1,340	153	0	0	0	0		4,716		\$ 4,716	
170	Inservice Education - Nursing	0	2,681	305	0	0	0	0	\$ 2,986				
ANCILLARY SERVICES													
075	Patient Supplies	0	3,932	448	0	0	0	0	0	4,379	33	16	\$ 4,429
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy	40,183	0	0	0	0	0	0	0	40,183	84	41	40,308
090	Laboratory	6,288	0	0	0	0	0	0	0	6,288	13	6	6,308
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	38,488	0	0	0	0	0	0	0	38,488	80	40	38,608
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	75,311	114,082	12,996	20,427	206,638	0	17,039	2,986	449,478	9,308	4,612	463,398
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
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 553,050	\$ 150,426	\$ 16,998	\$ 20,427	\$ 206,638	\$ -	\$ 17,039	\$ 2,986	\$ 538,816	\$ 9,518	\$ 4,716	\$ 553,050

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GARFIELD NEUROBEHAVIORAL CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1396832465

OSHPD Facility Number:
206010900

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)	\$ 126,119	85%							
	Property Tax (line 40)	22,325	15%	\$ 148,444						
005	Plant Operations and Maintenance			582	\$ 582					
010	Housekeeping			1,186	5	\$ 1,190				
060	Laundry and Linen			4,040	16	33	\$ 4,089			
065	Dietary			9,244	36	75	0	\$ 9,356		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			5,039	20	41	0	0	0	\$ 5,100
165	Administration			8,399	33	68	0	0	0	0
166	Medical Records			1,317	5	11	0	0	0	0
170	Inservice Education - Nursing			2,635	10	21	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			3,865	15	31	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	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			112,137	441	910	4,089	9,356	0	5,100
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
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	\$ 148,444	100%	\$ 148,444	\$ 582	\$ 1,190	\$ 4,089	\$ 9,356	\$ -	\$ 5,100

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GARFIELD NEUROBEHAVIORAL CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1396832465

OSHPD Facility Number:
206010900

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 85% Of Total	Property Tax 15% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 126,119	85%							
	Property Tax (line 40)	22,325	15%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 8,500	\$ 8,500				
166	Medical Records				1,333		\$ 1,333			
170	Inservice Education - Nursing			\$ 2,667						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,911	30	5	\$ 3,945	\$ 3,352	\$ 593
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	75	12	86	73	13
090	Laboratory			0	0	12	2	14	11	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	71	11	83	70	12
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			2,667	134,700	8,313	1,304	144,316	122,612	21,704 *
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 *
	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	\$ 148,444	100%	\$ 2,667	\$ 138,611	\$ 8,500	\$ 1,333	\$ 148,444	\$ 126,119	\$ 22,325

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GARFIELD NEUROBEHAVIORAL CENTER

Provider NPI:
1396832465

OSHPD Facility Number:
206010900

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 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. 70% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 1% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 3,014												
055	Interest - Other	263												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	659,720												
	Total Costs Allocable as Administration	662,997	70%											
167	CDPH Licensing Fees	27,552	3%											
168	Professional Liability Insurance	5,574	1%											
169	Quality Assurance Fees	246,196	26%											
174	Caregiver Training	0	0%											
	Total	942,319	100%						\$ 942,319					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 7,644	\$ 4,379	\$ 3,911	\$ 15,934	3,279	\$ 2,307	\$ 96	\$ 19	\$ 857	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy			0	0	40,183	0	40,183	8,270	5,818	242	49	2,161	0
090	Laboratory			0	0	6,288	0	6,288	1,294	911	38	8	338	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	38,488	0	38,488	7,921	5,573	232	47	2,069	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			2,967,235	926,402	449,478	134,700	4,477,815	921,555	648,388	26,945	5,451	240,771	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
	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	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 942,319		\$ 2,967,235	\$ 934,046	\$ 538,816	\$ 138,611	\$ 4,578,708	\$ 942,319					
	Total Administrative Costs							\$ 942,319		\$ 662,997	\$ 27,552	\$ 5,574	\$ 246,196	\$ -
	Unit Cost Multiplier							0.20580456						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 90,417	\$ 14,234	\$ 9,833	\$ 114,484							
	TOTAL FACILITY COSTS							\$ 5,635,511						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GARFIELD NEUROBEHAVIORAL CENTER

Provider NPI:
1396832465

OSHPD Facility Number:
206010900

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 11)	Plant Ops (SQ FT) 5 (Adj 11)	Hskpng (SQ FT) 10 (Adj 11)	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	53									
010	Housekeeping	108	108								
060	Laundry and Linen	368	368	368							
065	Dietary	842	842	842							
155	Social Services										
160	Activities	459	459	459							
165	Administration	765	765	765							
166	Medical Records	120	120	120							
170	Inservice Education - Nursing	240	240	240							
	ANCILLARY SERVICES										
075	Patient Supplies	352	352	352						15,934	15,934
077	Specialized Support Surfaces									0	0
080	Physical Therapy									0	0
081	Respiratory Therapy									0	0
082	Occupational Therapy									0	0
083	Speech Pathology									0	0
085	Pharmacy									40,183	40,183
090	Laboratory									6,288	6,288
095	Home Health Services									0	0
100	Other Ancillary Services									38,488	38,488
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,214	10,214	10,214	94,640	56,784	3,042,546	3,042,546	3,042,546	4,477,815	4,477,815
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
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	13,521	13,468	13,360	94,640	56,784	3,042,546	3,042,546	3,042,546	4,578,708	4,578,708
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ - 0	\$ - 0			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 103,635 7.69490645	\$ 187,311 14.02028817	\$ 190,096 2.00862417	\$ 458,325 8.07137915	\$ - 0.00000000	\$ 9,967 0.00327597	\$ 46,215 0.01518947	\$ 16,612 0.00362813	\$ 73,805 0.01611914
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 150,426 11.16914167	\$ 16,998 1.27232540	\$ 20,427 0.21584383	\$ 206,638 3.63901302	\$ - 0.00000000	\$ 17,039 0.00560012	\$ 2,986 0.00098140	\$ 9,518 0.00207869	\$ 4,716 0.00102998
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 148,444 10.97877376	\$ 582 0.04320426	\$ 1,190 0.08909982	\$ 4,089 0.04320453	\$ 9,356 0.16475640	\$ - 0.00000000	\$ 5,100 0.00167622	\$ 2,667 0.00087646	\$ 8,500 0.00185641	\$ 1,333 0.00029120

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GARFIELD NEUROBEHAVIORAL CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1396832465

OSHPD Facility Number:
206010900

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	\$ 59,618	\$ 0	\$ 59,618	(Sch 3)
005	.20-.39	Fringe Benefits	6200	44,173	(156)	44,017	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	150,426	0	150,426	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 254,217	\$ (156)	\$ 254,061	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 113,759	\$ 0	\$ 113,759	(Sch 3)
010	.20-.39	Fringe Benefits	6300	73,019	(298)	72,721	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	15,792	0	15,792	(Sch 4)
010		Housekeeping - Total	6300	\$ 202,570	\$ (298)	\$ 202,272	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 100,068	\$ 0	\$ 100,068	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	13,450	0	13,450	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	12,601	0	12,601	(Sch 5)
040		Property Taxes	7300	22,325	0	22,325	(Sch 5)
045		Property Insurance	7400	3,014	0	3,014	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 549	\$ (286)	\$ 263	(Sch 6)
057		Subtotal 005 - 055		\$ 608,794	\$ (740)	\$ 608,054	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 108,459	\$ 0	\$ 108,459	(Sch 3)
060	.20-.39	Fringe Benefits	6400	73,930	(284)	73,646	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	15,849	0	15,849	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 198,238	\$ (284)	\$ 197,954	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 263,949	\$ 0	\$ 263,949	(Sch 3)
065	.20-.39	Fringe Benefits	6500	176,784	(692)	176,092	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	196,162	0	196,162	(Sch 4)
065		Dietary - Total	6500	\$ 636,895	\$ (692)	\$ 636,203	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
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	0	0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GARFIELD NEUROBEHAVIORAL CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1396832465

OSHPD Facility Number:
206010900

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(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	\$ 0	\$ 0	\$ 0	
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	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(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	\$ 0	\$ 0	\$ 0	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 0	\$ 0	\$ 0	
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	40,183	0	40,183	(Sch 4)
085		Pharmacy - Total	8300	\$ 40,183	\$ 0	\$ 40,183	
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	6,288	0	6,288	(Sch 4)
090		Laboratory - Total	8400	\$ 6,288	\$ 0	\$ 6,288	
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	37,618	870	38,488	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 37,618	\$ 870	\$ 38,488	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GARFIELD NEUROBEHAVIORAL CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1396832465

OSHPD Facility Number:
206010900

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		\$ 84,089	\$ 870	\$ 84,959	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,830,384	\$ 0	\$ 1,830,384	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,141,651	(4,800)	1,136,851	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	76,181	(870)	75,311	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,048,216	\$ (5,670)	\$ 3,042,546	
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:
GARFIELD NEUROBEHAVIORAL CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1396832465

OSHPD Facility Number:
206010900

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)
		Other Nonreimbursable					
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	0	0	0	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0	
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		Subtotal 105 - 145		\$ 3,048,216	\$ (5,670)	\$ 3,042,546	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 0	\$ 0	\$ 0	(Sch 2)
155	.20-.39	Fringe Benefits	6600	0	0	0	(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	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GARFIELD NEUROBEHAVIORAL CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1396832465

OSHPD Facility Number:
206010900

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	\$ 0	\$ 0	\$ 0	(Sch 2)
160	.20-.39	Fringe Benefits	6700	0	0	0	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	11,328	0	11,328	(Sch 4)
160		Activities - Total	6700	\$ 11,328	\$ 0	\$ 11,328	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 122,695	\$ 0	\$ 122,695	(Sch 6)
165	.20-.39	Fringe Benefits	6900	78,201	(322)	77,879	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	502,884	(43,738)	459,146	(Sch 6)
165		Administration - Total	6900	\$ 703,780	\$ (44,060)	\$ 659,720	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 43,003	\$ 0	\$ 43,003	(Sch 3)
166	.20-.39	Fringe Benefits	6900	28,309	(113)	28,196	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,223	0	3,223	(Sch 4)
166		Medical Records - Total	6900	\$ 74,535	\$ (113)	\$ 74,422	
167		CDPH Licensing Fees	6900	\$ 27,552	\$ 0	\$ 27,552	(Sch 6)
168		Professional Liability Insurance	6900	\$ 20,994	\$ (15,420)	\$ 5,574	(Sch 6)
169		Quality Assurance Fees	6900	\$ 246,196	\$ 0	\$ 246,196	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 24,627	\$ 0	\$ 24,627	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,441	(65)	16,376	(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	\$ 41,068	\$ (65)	\$ 41,003	
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	
		Subtotal 155 - 174		\$ 1,125,453	\$ (59,658)	\$ 1,065,795	
200		Total		\$ 5,701,685	\$ (66,174)	\$ 5,635,511	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 680,016	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
GARFIELD NEUROBEHAVIORAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1396832465		13
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	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$680,016	\$680,016

Provider Name							Fiscal Period	Provider NPI	Adjustments	
GARFIELD NEUROBEHAVIORAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011	1396832465	13	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$502,884	\$15,420	\$518,304 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insuranc To reclassify all other insurance expense from the Profession Liability Insurance cost center to Administration cost center 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501, and 52507	20,994	(15,420)	5,574
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$76,181	(\$870)	\$75,311
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor To reclassify oxygen cost for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2306 CCR, Title 22, Section 51511(c)	37,618	870	38,488

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
GARFIELD NEUROBEHAVIORAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011	1396832465		13	
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>ADJUSTMENTS TO REPORTED COSTS</u>											
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To disallow cellular phone costs not related to patient care and to be consistent with the prior year's treatment. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2100, 2102.1, 2102.3, 2300, and 2304	*	\$518,304	(\$1,580)	\$516,724 *
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To offset other revenue against related costs. 42 CFR 413.5, 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328	*	\$516,724	(\$444)	\$516,280 *
6	10.5	055	4	8A-1	055	4	Interest - Other To adjust other interest to agree with provider's records and to abate interest income against interest expense. 42 CFR 413.20, 413.24, 413.153(b)(2)(iii) CMS Pub. 15-1, Sections 202.2, 2300, and 2304		\$549	(\$286)	\$263

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
GARFIELD NEUROBEHAVIORAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011	1396832465		13
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>ADJUSTMENTS TO REPORTED COSTS</u>										
7	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$44,173	(\$156)	\$44,017
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	73,019	(298)	72,721
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	73,930	(284)	73,646
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	176,784	(692)	176,092
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	1,141,651	(4,800)	1,136,851
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	78,201	(322)	77,879
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	28,309	(113)	28,196
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	16,441	(65)	16,376
							To adjust reported worker's compensation to reflect the actual claims incurred and paid. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2122.5C, 2300, and 2304			
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$516,280	(\$5,683)	\$510,597 *
							To eliminate legal fees associated with California Department of Public Health or California Department of Health Care Services citation and penalties. 42 CFR, 413.9/CMS Pub. 15-1, Sections 2102.3 and 2183 W&I Code 14126.023(a)(5)(B)(i)			
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$510,597	(\$11,506)	\$499,091 *
							To eliminate other employee benefits not related to patient care. 42 CFR 413.20, 413.24, and 413.9(c)(3) CMS Pub. 15-1, Sections 2102.1, 2102.2, 2102.3, 2103, 2105.8, and 2144.3			
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$499,091	(\$39,945)	\$459,146
							To adjust home office costs to agree with the filed Telecare Corporation Home Office Cost Report for fiscal period ended June 30, 2011. 42 CFR 413.17, 413.20, and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			

Provider Name							Fiscal Period	Provider NPI	Adjustments		
GARFIELD NEUROBEHAVIORAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011	1396832465	13		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
11	10.7	005	1	7	005	N/A	Plant Operations and Maintenance	160	(107)	53	
	10.7	010	1, 2	7	010	N/A	Housekeeping	0	108	108	
	10.7	060	1, 2, 3	7	060	N/A	Laundry and Linen	364	4	368	
	10.7	065	1, 2, 3	7	065	N/A	Dietary	834	8	842	
	10.7	105	1, 2, 3	7	105	N/A	Skilled Nursing Care	10,535	(321)	10,214	
	10.7	160	1, 2, 3	7	160	N/A	Activities	0	459	459	
	10.7	165	1, 2, 3	7	165	N/A	Administration	728	37	765	
	10.7	166	1, 2, 3	7	166	N/A	Medical Records	548	(428)	120	
	10.7	170	1, 2, 3	7	170	N/A	Inservice Education - Nursing	0	240	240	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	13,521	0	13,521	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	13,521	(53)	13,468	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	13,521	(161)	13,360	
							To adjust square feet statistics to agree with the provider's records in order to properly allocate indirect costs.				
							42 CFR 413.24, and 413.50				
							CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period			Provider NPI		Adjustments
GARFIELD NEUROBEHAVIORAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1396832465		13
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>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
12	4.1	5	2	1	15	N/A	Medi-Cal Days		18,934	(1,367)	17,567	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: July 1, 2010 through June 30, 2011 Payment Period: July 1, 2010 through August 10, 2012 Report Date: August 31, 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					

Provider Name							Fiscal Period			Provider NPI		Adjustments
GARFIELD NEUROBEHAVIORAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1396832465		13
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
13	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$0	\$639	\$639