

**REPORT
ON THE
RATE SETTING AUDIT**

**GREENFIELD CARE CENTER OF GARDENA
GARDENA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1629241120**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Celia Aviña
Auditor: Lok Lui**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 11, 2013

Diana Deng
Finance Manager
Eva Care Group, LLC
1937 Pontius Avenue
Los Angeles, CA 90025

GREENFIELD CARE CENTER OF GARDENA
NATIONAL PROVIDER IDENTIFIER (NPI) 1629241120
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$4,339, which resulted from Medi-Cal overpayments

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

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

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

Certified

cc: Tiffany Karlin, CEO
Accurate Business Results, LLC
4541 East Anaheim Street
Long Beach, CA 90804

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GREENFIELD CARE CENTER OF GARDENA

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

Provider NPI:
1629241120

OSHPD Facility No.:
206190047

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	\$ 1,151,433	\$ 72.44
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 388,717	\$ 24.46
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 330,801	\$ 20.81
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 196,733	\$ 12.38
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 30,112	\$ 1.89
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,026	\$ 0.88
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 52,937	\$ 3.33
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 194,710	\$ 12.25
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 301,277	\$ 18.95
11	Cost of Routine Service/Audited Total Costs	\$ 2,773,607	\$ 2,660,746	\$ 167.40
12	Total Patient Days (Adj)	15,895	15,895	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 174.50	\$ 167.40	
14	Overpayments (Adj 13,14)	\$ 0	\$ 4,339	
15	Medi-Cal Days (Adj 12)	14,851	14,602	
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:
GREENFIELD CARE CENTER OF GARDENA

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

Provider NPI:
1629241120

OSHPD Facility No.:
206190047

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:
GREENFIELD CARE CENTER OF GARDENA

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

Provider NPI:
1629241120

OSHPD Facility No.:
206190047

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	49,653		\$ 49,653	
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	48,504	0	0	48,504
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	45,750	0	0	45,750
083	Speech Pathology	167	0	0	167
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	1,101,780	0	49,653	1,151,433 *
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	\$ 1,245,854	\$ -	\$ 49,653	\$ 1,245,854

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GREENFIELD CARE CENTER OF GARDENA

Provider NPI:
1629241120

OSHPD Facility Number:
206190047

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	\$ 62,069	\$ 62,069										
010	Housekeeping	44,770	353	\$ 45,123									
060	Laundry and Linen	77,619	3,295	2,409	\$ 83,323								
065	Dietary	156,664	5,203	3,804	0	\$ 165,670							
155	Social Services	N/A	1,590	1,162	0	0	\$ 2,752						
160	Activities	N/A	1,590	1,162	0	0	0	\$ 2,752					
165	Administration	N/A	3,657	2,674	0	0	0	0		\$ 6,331	\$ 6,331		
166	Medical Records	35,029	1,131	827	0	0	0	0		36,986		\$ 36,986	
170	Inservice Education - Nursing	16,794	477	349	0	0	0	0	\$ 17,620				
ANCILLARY SERVICES													
075	Patient Supplies		618	452	0	0	0	0	0	1,070	13	74	\$ 1,157
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	143	835	977
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	135	787	922
083	Speech Pathology		0	0	0	0	0	0	0	0	0	3	3
085	Pharmacy		0	0	0	0	0	0	0	0	35	202	237
090	Laboratory		0	0	0	0	0	0	0	0	9	50	59
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	4	24	28
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		43,732	31,974	83,323	165,670	2,752	2,752	17,620	347,824	5,976	34,917	388,717 *
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		424	310	0	0	0	0	0	734	16	94	844
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 392,945	\$ 62,069	\$ 45,123	\$ 83,323	\$ 165,670	\$ 2,752	\$ 2,752	\$ 17,620	\$ 349,628	\$ 6,331	\$ 36,986	\$ 392,945

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GREENFIELD CARE CENTER OF GARDENA

Provider NPI:
1629241120

OSHPD Facility Number:
206190047

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	\$ 81,295	\$ 81,295										
010	Housekeeping	11,240	463	\$ 11,703									
060	Laundry and Linen	9,289	4,315	625	\$ 14,229								
065	Dietary	105,453	6,814	987	0	\$ 113,254							
155	Social Services	0	2,082	301	0	0	\$ 2,384						
160	Activities	2,575	2,082	301	0	0	0	\$ 4,959					
165	Administration	N/A	4,790	693	0	0	0	0		\$ 5,483	\$ 5,483		
166	Medical Records	3,992	1,481	214	0	0	0	0		5,687		\$ 5,687	
170	Inservice Education - Nursing	0	625	90	0	0	0	0	\$ 715				
ANCILLARY SERVICES													
075	Patient Supplies	0	810	117	0	0	0	0	0	927	11	11	\$ 950
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	124	128	252
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	117	121	238
083	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	1
085	Pharmacy	11,754	0	0	0	0	0	0	0	11,754	30	31	11,815
090	Laboratory	2,931	0	0	0	0	0	0	0	2,931	7	8	2,946
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	1,385	0	0	0	0	0	0	0	1,385	4	4	1,392
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	119,145	57,278	8,293	14,229	113,254	2,384	4,959	715	320,256	5,176	5,369	330,801
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	2,513	555	80	0	0	0	0	0	3,149	14	14	3,177
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 351,572	\$ 81,295	\$ 11,703	\$ 14,229	\$ 113,254	\$ 2,384	\$ 4,959	\$ 715	\$ 340,402	\$ 5,483	\$ 5,687	\$ 351,572

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GREENFIELD CARE CENTER OF GARDENA

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

Provider NPI:
1629241120

OSHPD Facility Number:
206190047

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)	\$ 201,000	87%							
	Property Tax (line 40)	30,765	13%	\$ 231,765						
005	Plant Operations and Maintenance			1,312	\$ 1,312					
010	Housekeeping			1,312	7	\$ 1,319				
060	Laundry and Linen			12,233	70	70	\$ 12,373			
065	Dietary			19,316	110	111	0	\$ 19,538		
155	Social Services			5,903	34	34	0	0	\$ 5,971	
160	Activities			5,903	34	34	0	0	0	\$ 5,971
165	Administration			13,577	77	78	0	0	0	0
166	Medical Records			4,198	24	24	0	0	0	0
170	Inservice Education - Nursing			1,771	10	10	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,296	13	13	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			162,370	924	935	12,373	19,538	5,971	5,971
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			1,574	9	9	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 231,765	100%	\$ 231,765	\$ 1,312	\$ 1,319	\$ 12,373	\$ 19,538	\$ 5,971	\$ 5,971

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GREENFIELD CARE CENTER OF GARDENA

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

Provider NPI:
1629241120

OSHPD Facility Number:
206190047

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 87% Of Total	Property Tax 13% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 201,000	87%							
	Property Tax (line 40)	30,765	13%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 13,733	\$ 13,733				
166	Medical Records				4,246		\$ 4,246			
170	Inservice Education - Nursing			\$ 1,791						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,322	28	9	\$ 2,358	\$ 2,045	\$ 313
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	310	96	406	352	54
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	292	90	383	332	51
083	Speech Pathology			0	0	1	0	1	1	0
085	Pharmacy			0	0	75	23	98	85	13
090	Laboratory			0	0	19	6	25	21	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	9	3	12	10	2
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			1,791	209,872	12,964	4,008	226,845	196,733	30,112
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	1,592	35	11	1,638	1,421	217
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 231,765	100%	\$ 1,791	\$ 213,786	\$ 13,733	\$ 4,246	\$ 231,765	\$ 201,000	\$ 30,765

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GREENFIELD CARE CENTER OF GARDENA

Provider NPI:
1629241120

OSHPD Facility Number:
206190047

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. 54% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 35% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 4,217												
055	Interest - Other	8,910												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	306,007												
	Total Costs Allocable as Administration	319,134	54%											
167	CDPH Licensing Fees	14,857	2%											
168	Professional Liability Insurance	56,075	9%											
169	Quality Assurance Fees	206,251	35%											
174	Caregiver Training	0	0%											
	Total	596,317	100%						\$ 596,317					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,070	\$ 927	\$ 2,322	\$ 4,319	1,198	\$ 641	\$ 30	\$ 113	\$ 414	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			48,504	0	0	0	48,504	13,455	7,201	335	1,265	4,654	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			45,750	0	0	0	45,750	12,691	6,792	316	1,193	4,390	0
083	Speech Pathology			167	0	0	0	167	46	25	1	4	16	0
085	Pharmacy			0	0	11,754	0	11,754	3,261	1,745	81	307	1,128	0
090	Laboratory			0	0	2,931	0	2,931	813	435	20	76	281	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1,385	0	1,385	384	206	10	36	133	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			1,151,433	347,824	320,256	209,872	2,029,385	562,950	301,277	14,026	52,937	194,710	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	734	3,149	1,592	5,475	1,519	813	38	143	525	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 596,317		\$ 1,245,854	\$ 349,628	\$ 340,402	\$ 213,786	\$ 2,149,670	\$ 596,317					
	Total Administrative Costs							\$ 596,317		\$ 319,134	\$ 14,857	\$ 56,075	\$ 206,251	\$ -
	Unit Cost Multiplier							0.27739927						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 43,317	\$ 11,170	\$ 17,979	\$ 72,466							
	TOTAL FACILITY COSTS							\$ 2,818,453						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GREENFIELD CARE CENTER OF GARDENA

Provider NPI:
1629241120

OSHPD Facility Number:
206190047

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 9)	Plant Ops (SQ FT) 5 (Adj 9,10)	Hskpng (SQ FT) 10 (Adj 9,10,11)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	40									
010	Housekeeping	40	40								
060	Laundry and Linen	373	373	373							
065	Dietary	589	589	589							
155	Social Services	180	180	180							
160	Activities	180	180	180							
165	Administration	414	414	414							
166	Medical Records	128	128	128							
170	Inservice Education - Nursing	54	54	54							
	ANCILLARY SERVICES										
075	Patient Supplies	70	70	70						4,319	4,319
077	Specialized Support Surfaces									0	0
080	Physical Therapy									48,504	48,504
081	Respiratory Therapy									0	0
082	Occupational Therapy									45,750	45,750
083	Speech Pathology									167	167
085	Pharmacy									11,754	11,754
090	Laboratory									2,931	2,931
095	Home Health Services									0	0
100	Other Ancillary Services									1,385	1,385
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	4,951	4,951	4,951	77,935	46,761	1,220,925	1,220,925	1,220,925	2,029,385	2,029,385
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	48	48	48						5,475	5,475
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	7,067	7,027	6,987	77,935	46,761	1,220,925	1,220,925	1,220,925	2,149,670	2,149,670
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ -	\$ 49,653			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0	0.040668346			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 62,069	\$ 45,123	\$ 83,323	\$ 165,670	\$ 2,752	\$ 17,620	\$ 6,331	\$ 36,986	
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		8.83293013	6.45818194	1.06912921	3.54291963	0.00225436	0.00225436	0.01443145	0.00294488	0.01720555
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 81,295	\$ 11,703	\$ 14,229	\$ 113,254	\$ 2,384	\$ 4,959	\$ 715	\$ 5,483	\$ 5,687
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.56894834	1.67493315	0.18257481	2.42196801	0.00195254	0.00406159	0.00058576	0.00255061	0.00264562
	TOTAL CAPITAL COSTS - SCH. 5	\$ 231,765	\$ 1,312	\$ 1,319	\$ 12,373	\$ 19,538	\$ 5,971	\$ 5,971	\$ 1,791	\$ 13,733	\$ 4,246
	UNIT COST MULTIPLIER (CAPITAL COSTS)	32.79538701	0.18668215	0.18881963	0.15875719	0.41781941	0.00489036	0.00489036	0.00146711	0.00638830	0.00197513

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GREENFIELD CARE CENTER OF GARDENA

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

Provider NPI:
1629241120

OSHPD Facility Number:
206190047

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	\$ 49,381	\$ 0	\$ 49,381	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,957	(269)	12,688	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	81,295	0	81,295	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 143,633	\$ (269)	\$ 143,364	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 35,441	\$ 0	\$ 35,441	(Sch 3)
010	.20-.39	Fringe Benefits	6300	9,521	(192)	9,329	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	11,240	0	11,240	(Sch 4)
010		Housekeeping - Total	6300	\$ 56,202	\$ (192)	\$ 56,010	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	43,860	0	43,860	(Sch 5)
025		Depreciation: Equipment	7140	6,288	0	6,288	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	150,852	0	150,852	(Sch 5)
040		Property Taxes	7300	30,765	0	30,765	(Sch 5)
045		Property Insurance	7400	4,217	0	4,217	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 8,910	\$ 0	\$ 8,910	(Sch 6)
057		Subtotal 005 - 055		\$ 444,727	\$ (461)	\$ 444,266	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 62,171	\$ (219)	\$ 61,952	(Sch 3)
060	.20-.39	Fringe Benefits	6400	16,006	(339)	15,667	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	9,289	0	9,289	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 87,466	\$ (558)	\$ 86,908	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 126,116	\$ 0	\$ 126,116	(Sch 3)
065	.20-.39	Fringe Benefits	6500	31,235	(687)	30,548	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	105,453	0	105,453	(Sch 4)
065		Dietary - Total	6500	\$ 262,804	\$ (687)	\$ 262,117	
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:
GREENFIELD CARE CENTER OF GARDENA

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

Provider NPI:
1629241120

OSHPD Facility Number:
206190047

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	47,889	615	48,504	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 47,889	\$ 615	\$ 48,504	
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	45,170	580	45,750	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 45,170	\$ 580	\$ 45,750	
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	165	2	167	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 165	\$ 2	\$ 167	
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	8,191	3,563	11,754	(Sch 4)
085		Pharmacy - Total	8300	\$ 8,191	\$ 3,563	\$ 11,754	
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	2,931	0	2,931	(Sch 4)
090		Laboratory - Total	8400	\$ 2,931	\$ 0	\$ 2,931	
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	1,385	0	1,385	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 1,385	\$ 0	\$ 1,385	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GREENFIELD CARE CENTER OF GARDENA

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

Provider NPI:
1629241120

OSHPD Facility Number:
206190047

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		\$ 105,731	\$ 4,760	\$ 110,491	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 879,919	\$ 0	\$ 879,919	(Sch 2)
105	.20-.39	Fringe Benefits	6110	226,652	(4,791)	221,861	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	138,086	(18,941)	119,145	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,244,657	\$ (23,732)	\$ 1,220,925	
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:
GREENFIELD CARE CENTER OF GARDENA

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

Provider NPI:
1629241120

OSHPD Facility Number:
206190047

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	2,513	0	2,513 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,513	\$ 0	\$ 2,513
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		\$ 1,247,170	\$ (23,732)	\$ 1,223,438
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:
GREENFIELD CARE CENTER OF GARDENA

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

Provider NPI:
1629241120

OSHPD Facility Number:
206190047

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	\$ 39,916	\$ 0	\$ 39,916	(Sch 2)
160	.20-.39	Fringe Benefits	6700	9,955	(218)	9,737	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,575	0	2,575	(Sch 4)
160		Activities - Total	6700	\$ 52,446	\$ (218)	\$ 52,228	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 76,892	\$ 0	\$ 76,892	(Sch 6)
165	.20-.39	Fringe Benefits	6900	22,229	802	23,031	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	294,440	(88,356)	206,084	(Sch 6)
165		Administration - Total	6900	\$ 393,561	\$ (87,554)	\$ 306,007	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 26,955	\$ 0	\$ 26,955	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,793	281	8,074	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,992	0	3,992	(Sch 4)
166		Medical Records - Total	6900	\$ 38,740	\$ 281	\$ 39,021	
167		CDPH Licensing Fees	6900	\$ 14,857	\$ 0	\$ 14,857	(Sch 6)
168		Professional Liability Insurance	6900	\$ 59,750	\$ (3,675)	\$ 56,075	(Sch 6)
169		Quality Assurance Fees	6900	\$ 206,251	\$ 0	\$ 206,251	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 9,641	\$ 0	\$ 9,641	(Sch 3)
170	.20-.39	Fringe Benefits	6800	7,205	(52)	7,153	(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	\$ 16,846	\$ (52)	\$ 16,794	
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		\$ 782,451	\$ (91,218)	\$ 691,233	
200		Total		\$ 2,930,349	\$ (111,896)	\$ 2,818,453	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 13,082	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
GREENFIELD CARE CENTER OF GARDENA

Provider NPI:
1629241120

OSHPD Facility Number:
206190047

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 7	AUDIT ADJ 8	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	(269)	(47)				(222)			
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	(192)	(33)				(159)			
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	(219)						(219)		
060	2	Laundry and Linen - Fringe Benefits	(339)	(59)				(280)			
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	(687)	(119)				(568)			
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	0								
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	615					615			
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	580					580			
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	2					2			

Provider Name							Fiscal Period			Provider NPI		Adjustments
GREENFIELD CARE CENTER OF GARDENA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1629241120		14
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purposes. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300 and 2304			\$0	\$13,082	\$13,082

Provider Name							Fiscal Period	Provider NPI		Adjustments	
GREENFIELD CARE CENTER OF GARDENA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1629241120		14	
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	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$12,957	(\$47)	\$12,910 *	
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	9,521	(33)	9,488 *	
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	16,006	(59)	15,947 *	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	31,235	(119)	31,116 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	226,652	(831)	225,821 *	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	9,955	(38)	9,917 *	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	7,205	(9)	7,196 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	22,229	841	23,070 *	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	7,793	295	8,088 *	
							To reclassify group health and dental insurance expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$138,086	(\$14,400)	\$123,686 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	294,440	14,400	308,840 *	
							To reclassify medical director expense to administration cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000 (b)				
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$123,686	(\$3,563)	\$120,123 *	
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	8,191	3,563	11,754	
							To reclassify pharmacy consultant costs for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2203.2, 2202.8, 2300, 2302.4, 2302.8 and 2304 / CCR, Title 22, Sections 51511 and 51123				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
GREENFIELD CARE CENTER OF GARDENA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1629241120		14	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reconcile the reported expenses to agree with the provider's tri balance. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$308,840	(\$32,768)	\$276,072 *
6	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	\$12,910	(\$222)	\$12,688
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	*	9,488	(159)	9,329
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	*	15,947	(280)	15,667
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	*	31,116	(568)	30,548
	10.5	080	3	8A-1	080	3	Physical Therapy - Agency Staff		47,889	615	48,504
	10.5	082	3	8A-1	082	3	Occupational Therapy - Agency Staff		45,170	580	45,750
	10.5	083	3	8A-1	083	3	Speech Pathology - Agency Staff		165	2	167
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	225,821	(3,960)	221,861
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	120,123	(978)	\$119,145
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	*	9,917	(180)	9,737
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	23,070	(39)	23,031
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	276,072	4,224	280,296 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	*	8,088	(14)	8,074
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance		59,750	(3,675)	56,075
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits To adjust the provider's related party expense adjustment in order to reflect the audited profit margins and to agree with the trial balance. 42 CFR 413.17, 413.20 and 413.24 CMS Pub. 15-1, Sections 1000, 1005, 2300 and 2304	*	7,196	(43)	7,153
7	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages To adjust laundry wages and salaries expense to agree with the payroll register. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$62,171	(\$219)	\$61,952

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
GREENFIELD CARE CENTER OF GARDENA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1629241120		14	
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>ADJUSTMENTS TO REPORTED COSTS</u>											
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Eva Care Group, LLC Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$280,296	(\$74,212)	\$206,084

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
GREENFIELD CARE CENTER OF GARDENA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1629241120		14
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 STATISTICS</u>										
9	10.7	155	1,2,3	7	155	Social Services (Square Feet)	360	(180)	180	
	10.7	160	1,2,3	7	160	Activities	0	180	180	
	10.7	165	1	7	165	Administration	596	(182)	414	
	10.7	166	1,2,3	7	166	Medical Records	0	128	128	
	10.7	170	1,2,3	7	170	Inservice Education - Nursing	0	54	54	
	10.7	175	2	7	N/A	Total Statistics - Square Feet	6,431	182	6,613 *	
	10.7	175	3	7	N/A	Total Statistics - Square Feet	6,018	182	6,200 *	
To adjust square footage statistics to agree with the prior year audit findings in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
10	10.7	165	2,3	7	165	Administration (Square Feet)	0	414	414	
	10.7	175	2	7	N/A	Total Statistics - Square Feet	* 6,613	414	7,027	
	10.7	175	3	7	N/A	Total Statistics - Square Feet	* 6,200	414	6,614 *	
To adjust square footage statistics to agree with the prior year audit findings in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
11	10.7	060	3	7	060	Laundry and Linen (Square Feet)	0	373	373	
	10.7	175	3	7	N/A	Total Statistics - Square Feet	* 6,614	373	6,987	
To adjust square footage statistics to agree with the prior year audit findings 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
GREENFIELD CARE CENTER OF GARDENA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1629241120		14
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 PATIENT DAYS</u>										
12	4.1	5	2	1	15		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 April 11, 2013 Report Date: April 12, 2013 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	14,851	(249)	14,602

Provider Name							Fiscal Period			Provider NPI		Adjustments
GREENFIELD CARE CENTER OF GARDENA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1629241120		14
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>ADJUSTMENTS TO OTHER MATTERS</u>												
13	Not Reported			1	14		Overpayment To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$0	\$2,014	\$2,014 *	
14	Not Reported			1	14		Overpayment 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	*	\$2,014	\$2,325	\$4,339	

*Balance carried forward from prior/to subsequent adjustments