

**REPORT
ON THE
RATE SETTING AUDIT**

**GREENFIELD CARE CENTER OF FULLERTON
FULLERTON, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1871580480**

**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: Kit Chao**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 3, 2013

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

GREENFIELD CARE CENTER OF FULLERTON
NATIONAL PROVIDER IDENTIFIER (NPI) 1871580480
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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.

Diana Deng
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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 FULLERTON

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

Provider NPI:
1871580480

OSHPD Facility No.:
206301348

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	\$ 2,518,919	\$ 83.23
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 660,944	\$ 21.84
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 700,911	\$ 23.16
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 602,634	\$ 19.91
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 43,735	\$ 1.45
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 26,683	\$ 0.88
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 168,013	\$ 5.55
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 372,485	\$ 12.31
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 674,077	\$ 22.27
11	Cost of Routine Service/Audited Total Costs	\$ 5,874,501	\$ 5,768,401	\$ 190.60
12	Total Patient Days (Adj)	30,265	30,265	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 194.10	\$ 190.60	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 6)	25,272	3,234	
16	Medi-Cal Managed Care Days (Adj 7)		21,516	
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 FULLERTON

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

Provider NPI:
1871580480

OSHPD Facility No.:
206301348

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 FULLERTON

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

Provider NPI:
1871580480

OSHPD Facility No.:
206301348

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	\$ 72,837	\$ 72,837		
160	Activities	62,918		\$ 62,918	
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	179,343	0	0	179,343
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	159,751	0	0	159,751
083	Speech Pathology	6,546	0	0	6,546
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	2,383,164	72,837	62,918	2,518,919
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	\$ 2,864,559	\$ 72,837	\$ 62,918	\$ 2,864,559

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GREENFIELD CARE CENTER OF FULLERTON

Provider NPI:
1871580480

OSHPD Facility Number:
206301348

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	\$ 99,836	\$ 99,836										
010	Housekeeping	114,559	-	\$ 114,559									
060	Laundry and Linen	81,859	2,655	3,046	\$ 87,560								
065	Dietary	306,534	20,450	23,465	0	\$ 350,449							
155	Social Services	N/A	378	433	0	0	\$ 811						
160	Activities	N/A	1,603	1,839	0	0	0	\$ 3,441					
165	Administration	N/A	1,603	1,839	0	0	0	0		\$ 3,441	\$ 3,441		
166	Medical Records	38,972	1,317	1,511	0	0	0	0		41,799		\$ 41,799	
170	Inservice Education - Nursing	32,288	2,622	3,009	0	0	0	0	\$ 37,919				
ANCILLARY SERVICES													
075	Patient Supplies		1,338	1,535	0	0	0	0	0	2,874	10	126	\$ 3,010
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,581	1,814	0	0	0	0	0	3,395	138	1,674	5,207
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	112	1,359	1,471
083	Speech Pathology		0	0	0	0	0	0	0	0	5	56	60
085	Pharmacy		567	650	0	0	0	0	0	1,217	34	414	1,665
090	Laboratory		0	0	0	0	0	0	0	0	6	73	79
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	8	102	111
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		65,066	74,662	87,560	350,449	811	3,441	37,919	619,909	3,121	37,914	660,944 *
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		658	755	0	0	0	0	0	1,414	7	82	1,502
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 674,048	\$ 99,836	\$ 114,559	\$ 87,560	\$ 350,449	\$ 811	\$ 3,441	\$ 37,919	\$ 628,807	\$ 3,441	\$ 41,799	\$ 674,048

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GREENFIELD CARE CENTER OF FULLERTON

Provider NPI:
1871580480

OSHPD Facility Number:
206301348

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	\$ 185,882	\$ 185,882										
010	Housekeeping	26,928	0	\$ 26,928									
060	Laundry and Linen	35,270	4,943	716	\$ 40,929								
065	Dietary	205,528	38,075	5,516	0	\$ 249,118							
155	Social Services	0	703	102	0	0	\$ 805						
160	Activities	4,777	2,984	432	0	0	0	\$ 8,193					
165	Administration	N/A	2,984	432	0	0	0	0		\$ 3,416	\$ 3,416		
166	Medical Records	5,501	2,451	355	0	0	0	0		8,307		\$ 8,307	
170	Inservice Education - Nursing	0	4,882	707	0	0	0	0	\$ 5,590				
ANCILLARY SERVICES													
075	Patient Supplies	0	2,491	361	0	0	0	0	0	2,852	10	25	\$ 2,888
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	2,943	426	0	0	0	0	0	3,370	137	333	3,839
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	111	270	381
083	Speech Pathology	0	0	0	0	0	0	0	0	0	5	11	16
085	Pharmacy	42,413	1,055	153	0	0	0	0	0	43,621	34	82	43,737
090	Laboratory	8,576	0	0	0	0	0	0	0	8,576	6	14	8,596
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	12,018	0	0	0	0	0	0	0	12,018	8	20	12,047
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	246,948	121,145	17,550	40,929	249,118	805	8,193	5,590	690,278	3,098	7,535	700,911 *
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	2,320	1,226	178	0	0	0	0	0	3,723	7	16	3,746
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 776,161	\$ 185,882	\$ 26,928	\$ 40,929	\$ 249,118	\$ 805	\$ 8,193	\$ 5,590	\$ 764,438	\$ 3,416	\$ 8,307	\$ 776,161

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GREENFIELD CARE CENTER OF FULLERTON

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

Provider NPI:
1871580480

OSHPD Facility Number:
206301348

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)	\$ 630,518	93%							
	Property Tax (line 40)	45,759	7%	\$ 676,277						
005	Plant Operations and Maintenance			13,223	\$ 13,223					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			17,631	352	0	\$ 17,982			
065	Dietary			135,814	2,709	0	0	\$ 138,523		
155	Social Services			2,508	50	0	0	0	\$ 2,558	
160	Activities			10,643	212	0	0	0	0	\$ 10,855
165	Administration			10,643	212	0	0	0	0	0
166	Medical Records			8,744	174	0	0	0	0	0
170	Inservice Education - Nursing			17,416	347	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			8,887	177	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			10,500	209	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			3,763	75	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			432,134	8,618	0	17,982	138,523	2,558	10,855
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			4,372	87	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 676,277	100%	\$ 676,277	\$ 13,223	\$ -	\$ 17,982	\$ 138,523	\$ 2,558	\$ 10,855

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GREENFIELD CARE CENTER OF FULLERTON

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

Provider NPI:
1871580480

OSHPD Facility Number:
206301348

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 93% Of Total	Property Tax 7% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 630,518	93%							
	Property Tax (line 40)	45,759	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 10,855	\$ 10,855				
166	Medical Records				8,918		\$ 8,918			
170	Inservice Education - Nursing			\$ 17,763						
	ANCILLARY SERVICES									
075	Patient Supplies			0	9,064	33	27	\$ 9,124	\$ 8,506	\$ 617
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	10,709	435	357	11,501	10,723	778
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	353	290	643	599	43
083	Speech Pathology			0	0	14	12	26	25	2
085	Pharmacy			0	3,838	108	88	4,034	3,761	273
090	Laboratory			0	0	19	16	35	32	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	27	22	48	45	3
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			17,763	628,434	9,846	8,089	646,369	602,634	43,735 *
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	4,459	21	17	4,498	4,193	304
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 676,277	100%	\$ 17,763	\$ 656,504	\$ 10,855	\$ 8,918	\$ 676,277	\$ 630,518	\$ 45,759

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GREENFIELD CARE CENTER OF FULLERTON

Provider NPI:
1871580480

OSHPD Facility Number:
206301348

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. 14% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 4,738												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	738,412												
	Total Costs Allocable as Administration	743,150	54%											
167	CDPH Licensing Fees	29,417	2%											
168	Professional Liability Insurance	185,230	14%											
169	Quality Assurance Fees	410,654	30%											
174	Caregiver Training	0	0%											
	Total	1,368,451	100%						\$ 1,368,451					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,874	\$ 2,852	\$ 9,064	\$ 14,790	4,119	\$ 2,237	\$ 89	\$ 557	\$ 1,236	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			179,343	3,395	3,370	10,709	196,817	54,806	29,763	1,178	7,418	16,447	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			159,751	0	0	0	159,751	44,485	24,158	956	6,021	13,349	0
083	Speech Pathology			6,546	0	0	0	6,546	1,823	990	39	247	547	0
085	Pharmacy			0	1,217	43,621	3,838	48,675	13,554	7,361	291	1,835	4,067	0
090	Laboratory			0	0	8,576	0	8,576	2,388	1,297	51	323	717	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	12,018	0	12,018	3,347	1,817	72	453	1,004	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			2,518,919	619,909	690,278	628,434	4,457,539	1,241,258	674,077	26,683	168,013	372,485	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	1,414	3,723	4,459	9,596	2,672	1,451	57	362	802	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,368,451		\$ 2,864,559	\$ 628,807	\$ 764,438	\$ 656,504	\$ 4,914,308	\$ 1,368,451					
	Total Administrative Costs							\$ 1,368,451		\$ 743,150	\$ 29,417	\$ 185,230	\$ 410,654	\$ -
	Unit Cost Multiplier							0.27846261						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 45,241	\$ 11,723	\$ 19,773	\$ 76,737							
	TOTAL FACILITY COSTS							\$ 6,359,496						

(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GREENFIELD CARE CENTER OF FULLERTON

Provider NPI:
1871580480

OSHPD Facility Number:
206301348

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 3)	Plant Ops (SQ FT) 5 (Adj 4)	Hskpng (SQ FT) 10 (Adj 5)	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	369									
010	Housekeeping	0	0								
060	Laundry and Linen	492	492	492							
065	Dietary	3,790	3,790	3,790							
155	Social Services	70	70	70							
160	Activities	297	297	297							
165	Administration	297	297	297							
166	Medical Records	244	244	244							
170	Inservice Education - Nursing	486	486	486							
	ANCILLARY SERVICES										
075	Patient Supplies	248	248	248						14,790	14,790
077	Specialized Support Surfaces	0	0	0						0	0
080	Physical Therapy	293	293	293						196,817	196,817
081	Respiratory Therapy	0	0	0						0	0
082	Occupational Therapy	0	0	0						159,751	159,751
083	Speech Pathology	0	0	0						6,546	6,546
085	Pharmacy	105	105	105						48,675	48,675
090	Laboratory	0	0	0						8,576	8,576
095	Home Health Services	0	0	0						0	0
100	Other Ancillary Services	0	0	0						12,018	12,018
101	Subacute Care Ancillary Services	0	0	0						0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0						0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,059	12,059	12,059	146,765	88,059	2,630,112	2,630,112	2,630,112	4,457,539	4,457,539
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	122	122	122	0	0	0	0	0	9,596	9,596
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0
	TOTAL STATISTICS	18,872	18,503	18,503	146,765	88,059	2,630,112	2,630,112	2,630,112	4,914,308	4,914,308
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 72,837 0.027693497	\$ 62,918 0.023922175			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 99,836 5.39566557	\$ 114,559 6.19137437	\$ 87,560 0.59659881	\$ 350,449 3.97970544	\$ 811 0.00030839	\$ 3,441 0.00130844	\$ 37,919 0.01441737	\$ 3,441 0.00070027	\$ 41,799 0.00850562
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 185,882 10.04604659	\$ 26,928 1.45533157	\$ 40,929 0.27887220	\$ 249,118 2.82899219	\$ 805 0.00030611	\$ 8,193 0.00311504	\$ 5,590 0.00212526	\$ 3,416 0.00069510	\$ 8,307 0.00169044
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 676,277 35.83494065	\$ 13,223 0.71464590	\$ - 0.00000000	\$ 17,982 0.12252510	\$ 138,523 1.57306957	\$ 2,558 0.00097276	\$ 10,855 0.00412729	\$ 17,763 0.00675374	\$ 10,855 0.00220890	\$ 8,918 0.00181472

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GREENFIELD CARE CENTER OF FULLERTON

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

Provider NPI:
1871580480

OSHPD Facility Number:
206301348

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	\$ 79,043	\$ 0	\$ 79,043	(Sch 3)
005	.20-.39	Fringe Benefits	6200	20,793	0	20,793	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	185,882	0	185,882	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 285,718	\$ 0	\$ 285,718	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 89,740	\$ 0	\$ 89,740	(Sch 3)
010	.20-.39	Fringe Benefits	6300	24,819	0	24,819	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	26,928	0	26,928	(Sch 4)
010		Housekeeping - Total	6300	\$ 141,487	\$ 0	\$ 141,487	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 106,825	\$ 0	\$ 106,825	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	46,585	0	46,585	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	477,108	0	477,108	(Sch 5)
040		Property Taxes	7300	45,759	0	45,759	(Sch 5)
045		Property Insurance	7400	4,738	0	4,738	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,108,220	\$ 0	\$ 1,108,220	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 64,822	\$ 0	\$ 64,822	(Sch 3)
060	.20-.39	Fringe Benefits	6400	17,037	0	17,037	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	35,270	0	35,270	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 117,129	\$ 0	\$ 117,129	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 241,392	\$ 0	\$ 241,392	(Sch 3)
065	.20-.39	Fringe Benefits	6500	65,142	0	65,142	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	205,528	0	205,528	(Sch 4)
065		Dietary - Total	6500	\$ 512,062	\$ 0	\$ 512,062	
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 FULLERTON

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

Provider NPI:
1871580480

OSHPD Facility Number:
206301348

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	179,343	0	179,343	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 179,343	\$ 0	\$ 179,343	
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	159,751	0	159,751	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 159,751	\$ 0	\$ 159,751	
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	6,546	0	6,546	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 6,546	\$ 0	\$ 6,546	
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	42,413	0	42,413	(Sch 4)
085		Pharmacy - Total	8300	\$ 42,413	\$ 0	\$ 42,413	
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	8,576	0	8,576	(Sch 4)
090		Laboratory - Total	8400	\$ 8,576	\$ 0	\$ 8,576	
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	12,018	0	12,018	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 12,018	\$ 0	\$ 12,018	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GREENFIELD CARE CENTER OF FULLERTON

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

Provider NPI:
1871580480

OSHPD Facility Number:
206301348

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		\$ 408,647	\$ 0	\$ 408,647	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,936,746	\$ 0	\$ 1,936,746	(Sch 2)
105	.20-.39	Fringe Benefits	6110	446,418	0	446,418	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	246,948	0	246,948	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,630,112	\$ 0	\$ 2,630,112	
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 FULLERTON

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

Provider NPI:
1871580480

OSHPD Facility Number:
206301348

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	2,320	0	2,320 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,320	\$ 0	\$ 2,320
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		\$ 2,632,432	\$ 0	\$ 2,632,432
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 58,040	\$ 0	\$ 58,040 (Sch 2)
155	.20-.39	Fringe Benefits	6600	14,797	0	14,797 (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	\$ 72,837	\$ 0	\$ 72,837

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GREENFIELD CARE CENTER OF FULLERTON

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

Provider NPI:
1871580480

OSHPD Facility Number:
206301348

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	\$ 50,463	\$ 0	\$ 50,463	(Sch 2)
160	.20-.39	Fringe Benefits	6700	12,455	0	12,455	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,777	0	4,777	(Sch 4)
160		Activities - Total	6700	\$ 67,695	\$ 0	\$ 67,695	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 204,189	\$ 0	\$ 204,189	(Sch 6)
165	.20-.39	Fringe Benefits	6900	41,876	0	41,876	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	634,090	(141,743)	492,347	(Sch 6)
165		Administration - Total	6900	\$ 880,155	\$ (141,743)	\$ 738,412	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 32,340	\$ 0	\$ 32,340	(Sch 3)
166	.20-.39	Fringe Benefits	6900	6,632	0	6,632	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,501	0	5,501	(Sch 4)
166		Medical Records - Total	6900	\$ 44,473	\$ 0	\$ 44,473	
167		CDPH Licensing Fees	6900	\$ 29,417	\$ 0	\$ 29,417	(Sch 6)
168		Professional Liability Insurance	6900	\$ 185,230	\$ 0	\$ 185,230	(Sch 6)
169		Quality Assurance Fees	6900	\$ 410,654	\$ 0	\$ 410,654	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 20,664	\$ 0	\$ 20,664	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,624	0	11,624	(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	\$ 32,288	\$ 0	\$ 32,288	
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		\$ 1,722,749	\$ (141,743)	\$ 1,581,006	
200		Total		\$ 6,501,239	\$ (141,743)	\$ 6,359,496	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 25,549	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
GREENFIELD CARE CENTER OF FULLERTON							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1871580480		7
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 for informational purposes. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$25,549	\$25,549		

Provider Name							Fiscal Period		Provider NPI		Adjustments
GREENFIELD CARE CENTER OF FULLERTON							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1871580480		7
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENT TO REPORTED COSTS</u>											
2	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	\$634,090	(\$141,743)	\$492,347	

Provider Name							Fiscal Period	Provider NPI		Adjustments
GREENFIELD CARE CENTER OF FULLERTON							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1871580480		7
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>										
3	10.7	005	1	7	005	Plant Operations and Maintenance (Square Footage)	184	185	369	
	10.7	060	1	7	060	Laundry and Linen	727	(235)	492	
	10.7	065	1	7	065	Dietary	2,494	1,296	3,790	
	10.7	075	1	7	075	Patient Supplies	196	52	248	
	10.7	080	1	7	080	Physical Therapy	304	(11)	293	
	10.7	085	1	7	085	Pharmacy	0	105	105	
	10.7	105	1	7	105	Skilled Nursing Care	11,773	286	12,059	
	10.7	140	1	7	140	Beauty and Barber	142	(20)	122	
	10.7	155	1	7	155	Social Services	214	(144)	70	
	10.7	160	1	7	160	Activities	0	297	297	
	10.7	165	1	7	165	Administration	968	(671)	297	
	10.7	166	1	7	166	Medical Records	162	82	244	
	10.7	170	1	7	170	Inservice Education - Nursing	172	314	486	
	10.7	175	1	7	N/A	Total - Square Footage	17,336	1,536	18,872	
To establish the proper square footage statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306										
4	10.7	060	2	7	060	Laundry and Linen (Square Footage)	727	(235)	492	
	10.7	065	2	7	065	Dietary	2,494	1,296	3,790	
	10.7	075	2	7	075	Patient Supplies	196	52	248	
	10.7	080	2	7	080	Physical Therapy	304	(11)	293	
	10.7	085	2	7	085	Pharmacy	0	105	105	
	10.7	105	2	7	105	Skilled Nursing Care	11,773	286	12,059	
	10.7	140	2	7	140	Beauty and Barber	142	(20)	122	
	10.7	155	2	7	155	Social Services	214	(144)	70	
	10.7	160	2	7	160	Activities	0	297	297	
	10.7	165	2	7	165	Administration	0	297	297	
	10.7	166	2	7	166	Medical Records	162	82	244	
	10.7	170	2	7	170	Inservice Education - Nursing	172	314	486	
	10.7	175	2	7	N/A	Total - Square Footage	16,184	2,319	18,503	
To establish the proper square footage statistics 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 FULLERTON							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1871580480		7
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 STATISTICS</u>										
5	10.7	060	3	7	060		Laundry and Linen (Square Footage)	0	492	492
	10.7	065	3	7	065		Dietary	2,494	1,296	3,790
	10.7	075	3	7	075		Patient Supplies	196	52	248
	10.7	080	3	7	080		Physical Therapy	304	(11)	293
	10.7	085	3	7	085		Pharmacy	0	105	105
	10.7	105	3	7	105		Skilled Nursing Care	11,773	286	12,059
	10.7	140	3	7	140		Beauty and Barber	142	(20)	122
	10.7	155	3	7	155		Social Services	214	(144)	70
	10.7	160	3	7	160		Activities	0	297	297
	10.7	165	3	7	165		Administration	0	297	297
	10.7	166	3	7	166		Medical Records	162	82	244
	10.7	170	3	7	170		Inservice Education - Nursing	172	314	486
	10.7	175	3	7	N/A		Total - Square Footage	15,457	3,046	18,503
							To establish the proper square footage statistics 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 FULLERTON							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1871580480		7
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 PATIENT DAYS</u>										
6	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 October 16, 2012 Report Date: October 17, 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	25,272	(22,038)	3,234	
7	Not Reported			1	16	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	21,516	21,516	