

**REPORT
ON THE
RATE SETTING AUDIT**

**GREENFIELD CARE CENTER OF FAIRFIELD
FAIRFIELD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1396732590**

**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
Financial Manager
Eva Care Group, LLC
1937 Pontius Avenue
Los Angeles, CA 90025

GREENFIELD CARE CENTER OF FAIRFIELD
NATIONAL PROVIDER IDENTIFIER (NPI) 1396732590
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 FAIRFIELD

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

Provider NPI:
1396732590

OSHPD Facility No.:
206481086

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	\$ 2,686,767	\$ 100.60
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 822,631	\$ 30.80
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 688,255	\$ 25.77
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 351,180	\$ 13.15
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 29,359	\$ 1.10
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 23,451	\$ 0.88
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 150,430	\$ 5.63
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 320,738	\$ 12.01
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 563,072	\$ 21.08
11	Cost of Routine Service/Audited Total Costs	\$ 5,762,089	\$ 5,635,882	\$ 211.02
12	Total Patient Days (Adj)	26,708	26,708	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 215.74	\$ 211.02	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 6)	22,561	618	
16	Medi-Cal Managed Care Days (Adj 7)		21,815	
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 FAIRFIELD

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

Provider NPI:
1396732590

OSHPD Facility No.:
206481086

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 FAIRFIELD

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

Provider NPI:
1396732590

OSHPD Facility No.:
206481086

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 32,092	\$ 32,092		
160	Activities	45,079		\$ 45,079	
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	134,496	0	0	134,496
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	139,652	0	0	139,652
083	Speech Pathology	30,668	0	0	30,668
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	2,609,596	32,092	45,079	2,686,767 *
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	\$ 2,991,583	\$ 32,092	\$ 45,079	\$ 2,991,583

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GREENFIELD CARE CENTER OF FAIRFIELD

Provider NPI:
1396732590

OSHPD Facility Number:
206481086

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	\$ 176,867	\$ 176,867										
010	Housekeeping	107,407	417	\$ 107,824									
060	Laundry and Linen	112,415	6,732	4,114	\$ 123,261								
065	Dietary	385,303	27,102	16,561	0	\$ 428,966							
155	Social Services	N/A	2,043	1,248	0	0	\$ 3,291						
160	Activities	N/A	1,036	633	0	0	0	\$ 1,669					
165	Administration	N/A	22,499	13,748	0	0	0	0		\$ 36,247	\$ 36,247		
166	Medical Records	36,423	0	0	0	0	0	0		36,423		\$ 36,423	
170	Inservice Education - Nursing	27,786	0	0	0	0	0	0	\$ 27,786				
ANCILLARY SERVICES													
075	Patient Supplies		532	325	0	0	0	0	0	858	18	18	\$ 894
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		4,301	2,628	0	0	0	0	0	6,930	1,110	1,115	9,154
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,194	730	0	0	0	0	0	1,924	1,039	1,044	4,007
083	Speech Pathology		0	0	0	0	0	0	0	0	219	220	439
085	Pharmacy		806	492	0	0	0	0	0	1,298	1,614	1,622	4,534
090	Laboratory		0	0	0	0	0	0	0	0	158	159	317
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	199	200	399
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		107,962	65,973	123,261	428,966	3,291	1,669	27,786	758,907	31,785	31,939	822,631 *
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		2,244	1,371	0	0	0	0	0	3,615	105	105	3,825
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 846,201	\$ 176,867	\$ 107,824	\$ 123,261	\$ 428,966	\$ 3,291	\$ 1,669	\$ 27,786	\$ 773,531	\$ 36,247	\$ 36,423	\$ 846,201

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GREENFIELD CARE CENTER OF FAIRFIELD

Provider NPI:
1396732590

OSHPD Facility Number:
206481086

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	\$ 145,005	\$ 145,005										
010	Housekeeping	16,416	342	\$ 16,758									
060	Laundry and Linen	17,921	5,520	639	\$ 24,080								
065	Dietary	170,124	22,220	2,574	0	\$ 194,918							
155	Social Services	0	1,675	194	0	0	\$ 1,869						
160	Activities	3,127	849	98	0	0	0	\$ 4,075					
165	Administration	N/A	18,446	2,137	0	0	0	0		\$ 20,582	\$ 20,582		
166	Medical Records	3,001	0	0	0	0	0	0		3,001		\$ 3,001	
170	Inservice Education - Nursing	755	0	0	0	0	0	0	\$ 755				
ANCILLARY SERVICES													
075	Patient Supplies	0	436	51	0	0	0	0	0	487	10	2	\$ 499
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	3,526	408	0	0	0	0	0	3,935	630	92	4,657
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	979	113	0	0	0	0	0	1,092	590	86	1,768
083	Speech Pathology	0	0	0	0	0	0	0	0	0	124	18	143
085	Pharmacy	221,981	660	77	0	0	0	0	0	222,718	916	134	223,768
090	Laboratory	22,144	0	0	0	0	0	0	0	22,144	90	13	22,247
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	27,871	0	0	0	0	0	0	0	27,871	113	16	28,001
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	343,113	88,513	10,253	24,080	194,918	1,869	4,075	755	667,575	18,048	2,632	688,255 *
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	3,777	1,840	213	0	0	0	0	0	5,830	59	9	5,898
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 975,235	\$ 145,005	\$ 16,758	\$ 24,080	\$ 194,918	\$ 1,869	\$ 4,075	\$ 755	\$ 951,652	\$ 20,582	\$ 3,001	\$ 975,235

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GREENFIELD CARE CENTER OF FAIRFIELD

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

Provider NPI:
1396732590

OSHPD Facility Number:
206481086

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)	\$ 376,455	92%							
	Property Tax (line 40)	31,472	8%	\$ 407,927						
005	Plant Operations and Maintenance			3,160	\$ 3,160					
010	Housekeeping			955	7	\$ 962				
060	Laundry and Linen			15,407	120	37	\$ 15,564			
065	Dietary			62,024	484	148	0	\$ 62,656		
155	Social Services			4,675	37	11	0	0	\$ 4,722	
160	Activities			2,370	19	6	0	0	0	\$ 2,394
165	Administration			51,489	402	123	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,218	10	3	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			9,843	77	23	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,732	21	7	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			1,844	14	4	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			247,074	1,929	589	15,564	62,656	4,722	2,394
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			5,136	40	12	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 407,927	100%	\$ 407,927	\$ 3,160	\$ 962	\$ 15,564	\$ 62,656	\$ 4,722	\$ 2,394

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GREENFIELD CARE CENTER OF FAIRFIELD

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

Provider NPI:
1396732590

OSHPD Facility Number:
206481086

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 92% Of Total	Property Tax 8% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 376,455	92%							
	Property Tax (line 40)	31,472	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 52,014	\$ 52,014				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
ANCILLARY SERVICES										
075	Patient Supplies			0	1,230	26	0	\$ 1,257	\$ 1,160	\$ 97
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	9,944	1,592	0	11,536	10,646	890
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,760	1,491	0	4,251	3,923	328
083	Speech Pathology			0	0	314	0	314	290	24
085	Pharmacy			0	1,862	2,316	0	4,178	3,856	322
090	Laboratory			0	0	227	0	227	210	18
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	286	0	286	264	22
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			0	334,928	45,610	0	380,539	351,180	29,359 *
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	5,188	150	0	5,338	4,926	412
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 407,927	100%	\$ -	\$ 355,913	\$ 52,014	\$ -	\$ 407,927	\$ 376,455	\$ 31,472

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GREENFIELD CARE CENTER OF FAIRFIELD

Provider NPI:
1396732590

OSHPD Facility Number:
206481086

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. 53% 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	\$ 5,269												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor) Total Costs Allocable as Administration	636,856 642,125	53%											
167	CDPH Licensing Fees	26,743	2%											
168	Professional Liability Insurance	171,550	14%											
169	Quality Assurance Fees	365,768	30%											
174	Caregiver Training	0	0%											
	Total	1,206,186	100%						\$ 1,206,186					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 858	\$ 487	\$ 1,230	\$ 2,575	612	\$ 326	\$ 14	\$ 87	\$ 186	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			134,496	6,930	3,935	9,944	155,304	36,928	19,659	819	5,252	11,198	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			139,652	1,924	1,092	2,760	145,428	34,580	18,409	767	4,918	10,486	0
083	Speech Pathology			30,668	0	0	0	30,668	7,292	3,882	162	1,037	2,211	0
085	Pharmacy			0	1,298	222,718	1,862	225,878	53,710	28,593	1,191	7,639	16,287	0
090	Laboratory			0	0	22,144	0	22,144	5,265	2,803	117	749	1,597	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	27,871	0	27,871	6,627	3,528	147	943	2,010	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			2,686,767	758,907	667,575	334,928	4,448,177	1,057,691	563,072	23,451	150,430	320,738	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	3,615	5,830	5,188	14,633	3,480	1,852	77	495	1,055	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,206,186		\$ 2,991,583	\$ 773,531	\$ 951,652	\$ 355,913	\$ 5,072,679	\$ 1,206,186					
	Total Administrative Costs							\$ 1,206,186		\$ 642,125	\$ 26,743	\$ 171,550	\$ 365,768	\$ -
	Unit Cost Multiplier							0.23778085						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 72,670	\$ 23,583	\$ 52,014	\$ 148,267							
	TOTAL FACILITY COSTS							\$ 6,427,132						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GREENFIELD CARE CENTER OF FAIRFIELD

Provider NPI:
1396732590

OSHPD Facility Number:
206481086

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 Srvs (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	96									
010	Housekeeping	29	29								
060	Laundry and Linen	468	468	468							
065	Dietary	1,884	1,884	1,884							
155	Social Services	142	142	142							
160	Activities	72	72	72							
165	Administration	1,564	1,564	1,564							
166	Medical Records	0	0	0							
170	Inservice Education - Nursing	0	0	0							
	ANCILLARY SERVICES										
075	Patient Supplies	37	37	37						2,575	2,575
077	Specialized Support Surfaces	0	0	0						0	0
080	Physical Therapy	299	299	299						155,304	155,304
081	Respiratory Therapy	0	0	0						0	0
082	Occupational Therapy	83	83	83						145,428	145,428
083	Speech Pathology	0	0	0						30,668	30,668
085	Pharmacy	56	56	56						225,878	225,878
090	Laboratory	0	0	0						22,144	22,144
095	Home Health Services	0	0	0						0	0
100	Other Ancillary Services	0	0	0						27,871	27,871
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	7,505	7,505	7,505	131,845	79,107	2,952,709	2,952,709	2,952,709	4,448,177	4,448,177
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
140	Beauty and Barber	156	156	156	0	0				14,633	14,633
145	Other Nonreimbursable	0	0	0	0	0				0	0
	TOTAL STATISTICS	12,391	12,295	12,266	131,845	79,107	2,952,709	2,952,709	2,952,709	5,072,679	5,072,679
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 32,092 0.010868663	\$ 45,079 0.015266997			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 176,867 14.38527857	\$ 107,824 8.79049185	\$ 123,261 0.93489522	\$ 428,966 5.42260674	\$ 3,291 0.00111456	\$ 1,669 0.00056513	\$ 27,786 0.00941034	\$ 36,247 0.00714552	\$ 36,423 0.00718023
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 145,005 11.79381863	\$ 16,758 1.36621725	\$ 24,080 0.18263792	\$ 194,918 2.46397294	\$ 1,869 0.00063289	\$ 4,075 0.00137993	\$ 755 0.00025570	\$ 20,582 0.00405748	\$ 3,001 0.00059160
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 407,927 32.92123315	\$ 3,160 0.25705070	\$ 962 0.07844205	\$ 15,564 0.11804883	\$ 62,656 0.79203701	\$ 4,722 0.00159936	\$ 2,394 0.00081095	\$ - 0.00000000	\$ 52,014 0.01025366	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GREENFIELD CARE CENTER OF FAIRFIELD

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

Provider NPI:
1396732590

OSHPD Facility Number:
206481086

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	\$ 136,768	\$ 0	\$ 136,768	(Sch 3)
005	.20-.39	Fringe Benefits	6200	40,099	0	40,099	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	145,005	0	145,005	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 321,872	\$ 0	\$ 321,872	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 82,061	\$ 0	\$ 82,061	(Sch 3)
010	.20-.39	Fringe Benefits	6300	25,346	0	25,346	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	16,416	0	16,416	(Sch 4)
010		Housekeeping - Total	6300	\$ 123,823	\$ 0	\$ 123,823	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 44,155	\$ 0	\$ 44,155	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	4,749	0	4,749	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	327,551	0	327,551	(Sch 5)
040		Property Taxes	7300	31,472	0	31,472	(Sch 5)
045		Property Insurance	7400	5,269	0	5,269	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 858,891	\$ 0	\$ 858,891	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 77,700	\$ 0	\$ 77,700	(Sch 3)
060	.20-.39	Fringe Benefits	6400	34,715	0	34,715	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,921	0	17,921	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 130,336	\$ 0	\$ 130,336	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 276,366	\$ 0	\$ 276,366	(Sch 3)
065	.20-.39	Fringe Benefits	6500	108,937	0	108,937	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	170,124	0	170,124	(Sch 4)
065		Dietary - Total	6500	\$ 555,427	\$ 0	\$ 555,427	
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 FAIRFIELD

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

Provider NPI:
1396732590

OSHPD Facility Number:
206481086

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	134,496	0	134,496	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 134,496	\$ 0	\$ 134,496	
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	139,652	0	139,652	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 139,652	\$ 0	\$ 139,652	
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	30,668	0	30,668	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 30,668	\$ 0	\$ 30,668	
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	221,981	0	221,981	(Sch 4)
085		Pharmacy - Total	8300	\$ 221,981	\$ 0	\$ 221,981	
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	22,144	0	22,144	(Sch 4)
090		Laboratory - Total	8400	\$ 22,144	\$ 0	\$ 22,144	
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	27,871	0	27,871	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 27,871	\$ 0	\$ 27,871	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GREENFIELD CARE CENTER OF FAIRFIELD

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

Provider NPI:
1396732590

OSHPD Facility Number:
206481086

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		\$ 576,812	\$ 0	\$ 576,812	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,899,516	\$ 0	\$ 1,899,516	(Sch 2)
105	.20-.39	Fringe Benefits	6110	614,364	0	614,364	(Sch 2)
105	.49	Agency Staff	6110	95,716	0	95,716	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	343,113	0	343,113	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,952,709	\$ 0	\$ 2,952,709	
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 FAIRFIELD

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

Provider NPI:
1396732590

OSHPD Facility Number:
206481086

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	3,777	0	3,777 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,777	\$ 0	\$ 3,777
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		\$ 2,956,486	\$ 0	\$ 2,956,486
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 25,105	\$ 0	\$ 25,105 (Sch 2)
155	.20-.39	Fringe Benefits	6600	6,987	0	6,987 (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	\$ 32,092	\$ 0	\$ 32,092

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GREENFIELD CARE CENTER OF FAIRFIELD

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

Provider NPI:
1396732590

OSHPD Facility Number:
206481086

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	\$ 34,122	\$ 0	\$ 34,122	(Sch 2)
160	.20-.39	Fringe Benefits	6700	10,957	0	10,957	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,127	0	3,127	(Sch 4)
160		Activities - Total	6700	\$ 48,206	\$ 0	\$ 48,206	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 159,258	\$ 0	\$ 159,258	(Sch 6)
165	.20-.39	Fringe Benefits	6900	34,640	0	34,640	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	577,020	(134,062)	442,958	(Sch 6)
165		Administration - Total	6900	\$ 770,918	\$ (134,062)	\$ 636,856	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 29,916	\$ 0	\$ 29,916	(Sch 3)
166	.20-.39	Fringe Benefits	6900	6,507	0	6,507	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,001	0	3,001	(Sch 4)
166		Medical Records - Total	6900	\$ 39,424	\$ 0	\$ 39,424	
167		CDPH Licensing Fees	6900	\$ 26,743	\$ 0	\$ 26,743	(Sch 6)
168		Professional Liability Insurance	6900	\$ 171,550	\$ 0	\$ 171,550	(Sch 6)
169		Quality Assurance Fees	6900	\$ 365,768	\$ 0	\$ 365,768	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 18,630	\$ 0	\$ 18,630	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,156	0	9,156	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	755	0	755	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 28,541	\$ 0	\$ 28,541	
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		\$ 1,483,242	\$ (134,062)	\$ 1,349,180	
200		Total		\$ 6,561,194	\$ (134,062)	\$ 6,427,132	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 157,918	
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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 FAIRFIELD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1396732590		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	\$157,918	\$157,918

Provider Name							Fiscal Period		Provider NPI		Adjustments
GREENFIELD CARE CENTER OF FAIRFIELD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1396732590		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>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	\$577,020	(\$134,062)	\$442,958	

Provider Name							Fiscal Period	Provider NPI		Adjustments
GREENFIELD CARE CENTER OF FAIRFIELD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1396732590		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)	580	(484)	96	
	10.7	060	1	7	060	Laundry and Linen	453	15	468	
	10.7	065	1	7	065	Dietary	2,121	(237)	1,884	
	10.7	075	1	7	075	Patient Supplies	93	(56)	37	
	10.7	080	1	7	080	Physical Therapy	618	(319)	299	
	10.7	082	1	7	082	Occupational Therapy	0	83	83	
	10.7	085	1	7	085	Pharmacy	0	56	56	
	10.7	105	1	7	105	Skilled Nursing Care	6,870	635	7,505	
	10.7	140	1	7	140	Beauty and Barber	0	156	156	
	10.7	155	1	7	155	Social Services	115	27	142	
	10.7	160	1	7	160	Activities	0	72	72	
	10.7	165	1	7	165	Administration	1,786	(222)	1,564	
	10.7	166	1	7	166	Medical Records	100	(100)	0	
	10.7	175	1	7	N/A	Total - Square Footage	12,765	(374)	12,391	
To establish the proper square footage statistics in order to properly allocate indirect costs. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306										
4	10.7	060	2	7	060	Laundry and Linen (Square Footage)	453	15	468	
	10.7	065	2	7	065	Dietary	2,121	(237)	1,884	
	10.7	075	2	7	075	Patient Supplies	93	(56)	37	
	10.7	080	2	7	080	Physical Therapy	618	(319)	299	
	10.7	082	2	7	082	Occupational Therapy	0	83	83	
	10.7	085	2	7	085	Pharmacy	0	56	56	
	10.7	105	2	7	105	Skilled Nursing Care	6,870	635	7,505	
	10.7	140	2	7	140	Beauty and Barber	0	156	156	
	10.7	155	2	7	155	Social Services	115	27	142	
	10.7	160	2	7	160	Activities	0	72	72	
	10.7	165	2	7	165	Administration	0	1,564	1,564	
	10.7	166	2	7	166	Medical Records	100	(100)	0	
	10.7	175	2	7	N/A	Total - Square Footage	10,399	1,896	12,295	
To establish the proper square footage statistics in order to properly allocate indirect costs. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306										

Provider Name							Fiscal Period	Provider NPI		Adjustments
GREENFIELD CARE CENTER OF FAIRFIELD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1396732590		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	468	468
	10.7	065	3	7	065		Dietary	2,121	(237)	1,884
	10.7	075	3	7	075		Patient Supplies	93	(56)	37
	10.7	080	3	7	080		Physical Therapy	618	(319)	299
	10.7	082	3	7	082		Occupational Therapy	0	83	83
	10.7	085	3	7	085		Pharmacy	0	56	56
	10.7	105	3	7	105		Skilled Nursing Care	6,870	635	7,505
	10.7	140	3	7	140		Beauty and Barber	0	156	156
	10.7	155	3	7	155		Social Services	115	27	142
	10.7	160	3	7	160		Activities	0	72	72
	10.7	165	3	7	165		Administration	0	1,564	1,564
	10.7	166	3	7	166		Medical Records	100	(100)	0
	10.7	175	3	7	N/A		Total - Square Footage	9,917	2,349	12,266
							To establish the proper square footage statistics in order to properly allocate indirect costs. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306			

Provider Name							Fiscal Period	Provider NPI		Adjustments
GREENFIELD CARE CENTER OF FAIRFIELD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1396732590		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	22,561	(21,943)	618
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	21,815	21,815