

**REPORT
ON THE
RATE SETTING AUDIT**

**GARDEN CREST CONVALESCENT HOSPITAL
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1861480097**

**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: Gertrude Lake
Auditor: Amandeep Sodhi**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 10, 2013

Administrator
Garden Crest Convalescent Hospital
909 North Lucile Avenue
Los Angeles, CA 90026

GARDEN CREST CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1861480097
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.

Administrator
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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: Brent Roberts, Consultant
22020 Clarendon Street #100
Woodland Hills, CA 91367

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

GARDEN CREST CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1861480097

OSHPD Facility No.:

206190308

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	\$ 2,115,891	\$ 93.98
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 591,412	\$ 26.27
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 533,089	\$ 23.68
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 417,958	\$ 18.56
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 11,346	\$ 0.50
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 15,057	\$ 0.67
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 65,453	\$ 2.91
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 258,763	\$ 11.49
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 462,140	\$ 20.53
11	Cost of Routine Service/Audited Total Costs	\$ 4,187,989	\$ 4,471,109	\$ 198.58
12	Total Patient Days (Adj)	22,515	22,515	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 186.01	\$ 198.58	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 17)	12,087	12,088	
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:

GARDEN CREST CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1861480097

OSHPD Facility No.:

206190308

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:
GARDEN CREST CONVALESCENT HOSPITAL

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

Provider NPI:
1861480097

OSHPD Facility No.:
206190308

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	\$ 59,533	\$ 59,533		
160	Activities	141,465		\$ 141,465	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	1,914,893	59,533	141,465	2,115,891 *
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	\$ 2,115,891	\$ 59,533	\$ 141,465	\$ 2,115,891

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GARDEN CREST CONVALESCENT HOSPITAL

Provider NPI:
1861480097

OSHPD Facility Number:
206190308

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	\$ 57,069	\$ 57,069										
010	Housekeeping	89,798	1,353	\$ 91,151									
060	Laundry and Linen	73,485	4,131	6,758	\$ 84,374								
065	Dietary	265,043	10,342	16,920	0	\$ 292,305							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	1,152	1,885	0	0	0	\$ 3,037					
165	Administration	N/A	7,269	11,892	0	0	0	0		\$ 19,161	\$ 19,161		
166	Medical Records	62,950	0	0	0	0	0	0		62,950		\$ 62,950	
170	Inservice Education - Nursing	66,645	2,570	4,205	0	0	0	0	\$ 73,420				
ANCILLARY SERVICES													
075	Patient Supplies		1,006	1,646	0	0	0	0	0	2,652	237	779	\$ 3,668
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,967	3,217	0	0	0	0	0	5,184	1,144	3,757	10,085
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	709	2,329	3,037
083	Speech Pathology		0	0	0	0	0	0	0	0	164	539	704
085	Pharmacy		688	1,126	0	0	0	0	0	1,813	274	900	2,987
090	Laboratory		0	0	0	0	0	0	0	0	75	246	321
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	331	1,087	1,418
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		26,195	42,855	84,374	292,305	0	3,037	73,420	522,186	16,155	53,072	591,412 *
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		396	648	0	0	0	0	0	1,044	73	241	1,358
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 614,990	\$ 57,069	\$ 91,151	\$ 84,374	\$ 292,305	\$ -	\$ 3,037	\$ 73,420	\$ 532,879	\$ 19,161	\$ 62,950	\$ 614,990

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GARDEN CREST CONVALESCENT HOSPITAL

Provider NPI:
1861480097

OSHPD Facility Number:
206190308

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	\$ 108,888	\$ 108,888										
010	Housekeeping	14,187	2,582	\$ 16,769									
060	Laundry and Linen	20,315	7,882	1,243	\$ 29,440								
065	Dietary	209,594	19,733	3,113	0	\$ 232,440							
155	Social Services	2,128	0	0	0	0	\$ 2,128						
160	Activities	26,629	2,198	347	0	0	0	\$ 29,174					
165	Administration	N/A	13,870	2,188	0	0	0	0		\$ 16,057	\$ 16,057		
166	Medical Records	13,676	0	0	0	0	0	0		13,676		\$ 13,676	
170	Inservice Education - Nursing	246	4,904	774	0	0	0	0	\$ 5,923				
ANCILLARY SERVICES													
075	Patient Supplies	38,317	1,919	303	0	0	0	0	0	40,539	199	169	\$ 40,907
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	223,182	3,752	592	0	0	0	0	0	227,526	958	816	229,301
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	154,592	0	0	0	0	0	0	0	154,592	594	506	155,692
083	Speech Pathology	35,808	0	0	0	0	0	0	0	35,808	138	117	36,063
085	Pharmacy	50,551	1,313	207	0	0	0	0	0	52,071	230	195	52,496
090	Laboratory	16,343	0	0	0	0	0	0	0	16,343	63	53	16,459
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	72,155	0	0	0	0	0	0	0	72,155	277	236	72,668
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	151,052	49,980	7,884	29,440	232,440	2,128	29,174	5,923	508,021	13,538	11,530	533,089
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	10,703	755	119	0	0	0	0	0	11,578	61	52	11,691
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,148,366	\$ 108,888	\$ 16,769	\$ 29,440	\$ 232,440	\$ 2,128	\$ 29,174	\$ 5,923	\$ 1,118,633	\$ 16,057	\$ 13,676	\$ 1,148,366

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GARDEN CREST CONVALESCENT HOSPITAL

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

Provider NPI:
1861480097

OSHDP Facility Number:
206190308

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)	\$ 460,955	97%							
	Property Tax (line 40)	12,513	3%	\$ 473,468						
005	Plant Operations and Maintenance			24,024	\$ 24,024					
010	Housekeeping			10,657	570	\$ 11,227				
060	Laundry and Linen			32,534	1,739	832	\$ 35,105			
065	Dietary			81,450	4,354	2,084	0	\$ 87,888		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			9,073	485	232	0	0	0	\$ 9,790
165	Administration			57,248	3,060	1,465	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			20,241	1,082	518	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			7,923	423	203	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			15,488	828	396	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			5,418	290	139	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			206,296	11,027	5,278	35,105	87,888	0	9,790
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			3,118	167	80	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 473,468	100%	\$ 473,468	\$ 24,024	\$ 11,227	\$ 35,105	\$ 87,888	\$ -	\$ 9,790

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GARDEN CREST CONVALESCENT HOSPITAL

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

Provider NPI:
1861480097

OSHPD Facility Number:
206190308

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 97% Of Total	Property Tax 3% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 460,955	97%							
	Property Tax (line 40)	12,513	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 61,772	\$ 61,772				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 21,841						
	ANCILLARY SERVICES									
075	Patient Supplies			0	8,549	765	0	\$ 9,314	\$ 9,067	\$ 246
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	16,712	3,687	0	20,398	19,859	539
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	2,285	0	2,285	2,225	60
083	Speech Pathology			0	0	529	0	529	515	14
085	Pharmacy			0	5,846	883	0	6,729	6,551	178
090	Laboratory			0	0	242	0	242	235	6
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1,067	0	1,067	1,038	28
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			21,841	377,225	52,079	0	429,304	417,958	11,346
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	3,364	236	0	3,601	3,506	95
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 473,468	100%	\$ 21,841	\$ 411,696	\$ 61,772	\$ -	\$ 473,468	\$ 460,955	\$ 12,513

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GARDEN CREST CONVALESCENT HOSPITAL

Provider NPI:
1861480097

OSHPD Facility Number:
206190308

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. 58% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 13,142												
055	Interest - Other	25,872												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	509,142												
	Total Costs Allocable as Administration	548,156	58%											
167	CDPH Licensing Fees	17,859	2%											
168	Professional Liability Insurance	77,635	8%											
169	Quality Assurance Fees	306,925	32%											
174	Caregiver Training	0	0%											
	Total	950,575	100%						\$ 950,575					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,652	\$ 40,539	\$ 8,549	\$ 51,740	11,769	\$ 6,787	\$ 221	\$ 961	\$ 3,800	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	5,184	227,526	16,712	249,422	56,733	32,716	1,066	4,633	18,318	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	154,592	0	154,592	35,163	20,277	661	2,872	11,354	0
083	Speech Pathology			0	0	35,808	0	35,808	8,145	4,697	153	665	2,630	0
085	Pharmacy			0	1,813	52,071	5,846	59,731	13,586	7,835	255	1,110	4,387	0
090	Laboratory			0	0	16,343	0	16,343	3,717	2,144	70	304	1,200	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	72,155	0	72,155	16,412	9,464	308	1,340	5,299	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			2,115,891	522,186	508,021	377,225	3,523,323	801,413	462,140	15,057	65,453	258,763	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	1,044	11,578	3,364	15,986	3,636	2,097	68	297	1,174	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 950,575		\$ 2,115,891	\$ 532,879	\$ 1,118,633	\$ 411,696	\$ 4,179,098	\$ 950,575					
	Total Administrative Costs							\$ 950,575		\$ 548,156	\$ 17,859	\$ 77,635	\$ 306,925	\$ -
	Unit Cost Multiplier							0.22745937						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 82,111	\$ 29,733	\$ 61,772	\$ 173,617							
	TOTAL FACILITY COSTS							\$ 5,303,290						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GARDEN CREST CONVALESCENT HOSPITAL

Provider NPI:
1861480097

OSHPD Facility Number:
206190308

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 14)	Plant Ops (SQ FT) 5 (Adj 14)	Hskpng (SQ FT) 10 (Adj 14)	Laundry (LBS) 60 (Adj 15)	Dietary (MEALS) 65 (Adj 16)	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	940									
010	Housekeeping	417	417								
060	Laundry and Linen	1,273	1,273	1,273							
065	Dietary	3,187	3,187	3,187							
155	Social Services										
160	Activities	355	355	355							
165	Administration	2,240	2,240	2,240							
166	Medical Records										
170	Inservice Education - Nursing	792	792	792							
	ANCILLARY SERVICES										
075	Patient Supplies	310	310	310						51,740	51,740
077	Specialized Support Surfaces									0	0
080	Physical Therapy	606	606	606						249,422	249,422
081	Respiratory Therapy									0	0
082	Occupational Therapy									154,592	154,592
083	Speech Pathology									35,808	35,808
085	Pharmacy	212	212	212						59,731	59,731
090	Laboratory									16,343	16,343
095	Home Health Services									0	0
100	Other Ancillary Services									72,155	72,155
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,072	8,072	8,072	88,484	67,545	2,065,945	2,065,945	2,065,945	3,523,323	3,523,323
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	122	122	122						15,986	15,986
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	18,526	17,586	17,169	88,484	67,545	2,065,945	2,065,945	2,065,945	4,179,098	4,179,098
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 59,533 0.028816353	\$ 141,465 0.068474717			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 57,069 3.24513818	\$ 91,151 5.30905834	\$ 84,374 0.95355649	\$ 292,305 4.32756273	\$ - 0.00000000	\$ 3,037 0.00146990	\$ 73,420 0.03553818	\$ 19,161 0.00458506	\$ 62,950 0.01506306
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 108,888 6.19174343	\$ 16,769 0.97669969	\$ 29,440 0.33272036	\$ 232,440 3.44125884	\$ 2,128 0.00103004	\$ 29,174 0.01412129	\$ 5,923 0.00286717	\$ 16,057 0.00384229	\$ 13,676 0.00327248
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 473,468 25.55694699	\$ 24,024 1.36605994	\$ 11,227 0.65390494	\$ 35,105 0.39674301	\$ 87,888 1.30117134	\$ - 0.00000000	\$ 9,790 0.00473866	\$ 21,841 0.01057188	\$ 61,772 0.01478125	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GARDEN CREST CONVALESCENT HOSPITAL

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

Provider NPI:
1861480097

OSHPD Facility Number:
206190308

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	\$ 77,803	\$ (31,425)	\$ 46,378	(Sch 3)
005	.20-.39	Fringe Benefits	6200	17,583	(6,892)	10,691	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	79,190	29,698	108,888	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 174,576	\$ (8,619)	\$ 165,957	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 80,678	\$ (7,701)	\$ 72,977	(Sch 3)
010	.20-.39	Fringe Benefits	6300	18,233	(1,412)	16,821	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	10,475	3,712	14,187	(Sch 4)
010		Housekeeping - Total	6300	\$ 109,386	\$ (5,401)	\$ 103,985	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	25,804	(1,274)	24,530	(Sch 5)
025		Depreciation: Equipment	7140	37,809	(1,867)	35,942	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	421,282	(20,799)	400,483	(Sch 5)
040		Property Taxes	7300	14,438	(1,925)	12,513	(Sch 5)
045		Property Insurance	7400	13,824	(682)	13,142	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 27,216	\$ (1,344)	\$ 25,872	(Sch 6)
057		Subtotal 005 - 055		\$ 824,335	\$ (41,911)	\$ 782,424	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 81,257	\$ (21,538)	\$ 59,719	(Sch 3)
060	.20-.39	Fringe Benefits	6400	18,364	(4,598)	13,766	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	16,875	3,440	20,315	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 116,496	\$ (22,696)	\$ 93,800	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 293,075	\$ (77,681)	\$ 215,394	(Sch 3)
065	.20-.39	Fringe Benefits	6500	66,234	(16,585)	49,649	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	115,328	94,266	209,594	(Sch 4)
065		Dietary - Total	6500	\$ 474,637	\$ 0	\$ 474,637	
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	38,317	0	38,317	(Sch 4)
075		Patient Supplies - Total	8100	\$ 38,317	\$ 0	\$ 38,317	
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:
GARDEN CREST CONVALESCENT HOSPITAL

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

Provider NPI:
1861480097

OSHPD Facility Number:
206190308

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	223,182	0	223,182	(Sch 4)
080		Physical Therapy - Total	8200	\$ 223,182	\$ 0	\$ 223,182	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	154,592	0	154,592	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 154,592	\$ 0	\$ 154,592	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	35,808	0	35,808	(Sch 4)
083		Speech Pathology - Total	8280	\$ 35,808	\$ 0	\$ 35,808	
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	50,551	0	50,551	(Sch 4)
085		Pharmacy - Total	8300	\$ 50,551	\$ 0	\$ 50,551	
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	16,343	0	16,343	(Sch 4)
090		Laboratory - Total	8400	\$ 16,343	\$ 0	\$ 16,343	
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	72,155	0	72,155	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 72,155	\$ 0	\$ 72,155	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GARDEN CREST CONVALESCENT HOSPITAL

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

Provider NPI:
1861480097

OSHPD Facility Number:
206190308

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		\$ 590,948	\$ 0	\$ 590,948	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,556,185	\$ 0	\$ 1,556,185	(Sch 2)
105	.20-.39	Fringe Benefits	6110	358,708	0	358,708	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	175,052	(24,000)	151,052	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,089,945	\$ (24,000)	\$ 2,065,945	
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:
GARDEN CREST CONVALESCENT HOSPITAL

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

Provider NPI:
1861480097

OSHPD Facility Number:
206190308

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	10,703	10,703 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 10,703	\$ 10,703
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		\$ 2,089,945	\$ (13,297)	\$ 2,076,648
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 49,067	\$ (686)	\$ 48,381 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,089	63	11,152 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,352	(224)	2,128 (Sch 4)
155		Social Services - Total	6600	\$ 62,508	\$ (847)	\$ 61,661

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GARDEN CREST CONVALESCENT HOSPITAL

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

Provider NPI:
1861480097

OSHPD Facility Number:
206190308

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	\$ 116,595	\$ (1,630)	\$ 114,965	(Sch 2)
160	.20-.39	Fringe Benefits	6700	26,350	150	26,500	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	27,459	(830)	26,629	(Sch 4)
160		Activities - Total	6700	\$ 170,404	\$ (2,310)	\$ 168,094	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 250,155	\$ (38,541)	\$ 211,614	(Sch 6)
165	.20-.39	Fringe Benefits	6900	56,534	(7,756)	48,778	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	123,086	125,664	248,750	(Sch 6)
165		Administration - Total	6900	\$ 429,775	\$ 79,367	\$ 509,142	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 60,476	\$ (9,318)	\$ 51,158	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,667	(1,875)	11,792	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	16,166	(2,490)	13,676	(Sch 4)
166		Medical Records - Total	6900	\$ 90,309	\$ (13,683)	\$ 76,626	
167		CDPH Licensing Fees	6900	\$ 32,825	\$ (14,966)	\$ 17,859	(Sch 6)
168		Professional Liability Insurance	6900	\$ 74,566	\$ 3,069	\$ 77,635	(Sch 6)
169		Quality Assurance Fees	6900	\$ 306,925	\$ 0	\$ 306,925	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 54,928	\$ (767)	\$ 54,161	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,413	71	12,484	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	468	(222)	246	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 67,809	\$ (918)	\$ 66,891	
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		\$ 1,235,121	\$ 49,712	\$ 1,284,833	
200		Total		\$ 5,331,482	\$ (28,192)	\$ 5,303,290	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 58,812	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
GARDEN CREST CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1861480097		17
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	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, Sections 2300 and 2304	\$0	\$58,812	\$58,812		

Provider Name							Fiscal Period		Provider NPI		Adjustments
GARDEN CREST CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1861480097		17
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATION OF REPORTED COSTS</u>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$123,086	(\$10,703)	\$112,383 *	
	10.5	140	4	8A-1	140	4	Beauty and Barber	0	10,703	10,703	
							To reclassify Beauty and Barber expenses to the appropriate cost center taking into account the residential care apportionment factor for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
GARDEN CREST CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1861480097		17
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$175,052	(\$24,000)	\$151,052	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 112,383	20,302	132,685 *	
							To reclassify medical director expense to the appropriate cost center taking into account the residential care apportionment factor for proper cost determination. 42 CFR 483.75(i)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CCR, Title 22, 52000(b)				
4	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	\$32,825	(\$14,966)	\$17,859	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 132,685	12,660	145,345 *	
							To reclassify other license fees to the appropriate cost center taking into account the residential care apportionment factor. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$74,566	(\$7,289)	\$67,277 *	
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 145,345	6,166	151,511 *	
							To reclassify liability insurance fees, taxes and other fees associated with liability insurance to the Administration cost center taking into account the residential care apportionment factor. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b), 52000(s), and 52501 W&I Code 14126.023(a)(5)(B)(i)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
GARDEN CREST CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1861480097		17
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED COSTS										
6	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$77,803	(\$29,016)	\$48,787 *
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefit	17,583	(6,337)	11,246 *
	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wage:	80,678	(3,911)	76,767 *
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefit:	18,233	(538)	17,695 *
	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	81,257	(7,088)	74,169 *
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	18,364	(1,268)	17,096 *
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	293,075	(77,681)	215,394
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	66,234	(16,585)	49,649
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages	49,067	(21)	49,046 *
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	2,352	(194)	2,158 *
	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages	116,595	(51)	116,544 *
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	27,459	(464)	26,995 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	250,155	(35,635)	214,520 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	56,534	(7,086)	49,448 *
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	60,476	(8,615)	51,861 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	13,667	(1,713)	11,954 *
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	16,166	(2,302)	13,864 *
	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	54,928	(23)	54,905 *
	10.5	170	4	8A-1	170	4	Inservice Education - Nursing - Other - Nonlabor	468	(219)	249 *
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	79,190	35,353	114,543 *
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	10,475	4,449	14,924 *
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	16,875	8,356	25,231 *
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	115,328	94,266	209,594
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	11,089	215	11,304 *
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	26,350	515	26,865 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 151,511	114,371	265,882 *
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	12,413	242	12,655 *
							To adjust the reported expenses to agree with provider's records.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name							Fiscal Period	Provider NPI		Adjustments	
GARDEN CREST CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1861480097		17	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
7	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	*	\$48,787	(\$2,409)	\$46,378
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	11,246	(555)	10,691
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	*	114,543	(5,655)	108,888
	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	*	76,767	(3,790)	72,977
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	*	17,695	(874)	16,821
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	*	14,924	(737)	14,187
	10.5	020	4	8A-1	020	4	Depreciation - Leasehold Improvements		25,804	(1,274)	24,530
	10.5	025	4	8A-1	025	4	Depreciation - Equipment		37,809	(1,867)	35,942
	10.5	035	4	8A-1	035	4	Leases and Rentals		421,282	(20,799)	400,483
	10.5	040	4	8A-1	040	4	Property Taxes		14,438	(713)	13,725 *
	10.5	045	4	8A-1	045	4	Property Insurance		13,824	(682)	13,142
	10.5	055	4	8A-1	055	4	Interest - Other		27,216	(1,344)	25,872
	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	*	74,169	(14,450)	59,719
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	*	17,096	(3,330)	13,766
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	*	25,231	(4,916)	20,315
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages	*	49,046	(665)	48,381
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	*	11,304	(152)	11,152
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	*	2,158	(30)	2,128
	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages	*	116,544	(1,579)	114,965
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	*	26,865	(365)	26,500
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	*	26,995	(366)	26,629
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	214,520	(2,906)	211,614
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	49,448	(670)	48,778
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	265,882	(3,217)	262,665 *
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	*	51,861	(703)	51,158
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	*	11,954	(162)	11,792
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	*	13,864	(188)	13,676
	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	*	54,905	(744)	54,161
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	*	12,655	(171)	12,484
	10.5	170	4	8A-1	170	4	Inservice Education - Nursing - Other - Nonlabor	*	249	(3)	246
							To adjust the reported expense apportioned to residential care based on the audited apportionment factor. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 97019				
*Balance carried forward from prior/to subsequent adjustments										Page 5	

Provider Name							Fiscal Period	Provider NPI		Adjustments	
GARDEN CREST CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1861480097		17	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate public relations/charity expenses not related to patient care taking into account the residential care apportionment factor. 42 CFR 413.5(c)(7) and 413.9 CMS Pub. 15-1, Sections 608, 610 and 2102.3	*	\$262,665	(\$2,245)	\$260,420 *
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate fines and penalties not related to patient care taking into account the residential care apportionment factor. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3	*	\$260,420	(\$1,214)	\$259,206 *
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To abate various other revenues against administration costs taking into account the residential care apportionment factor. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328	*	\$259,206	(\$10,052)	\$249,154 *
11	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust liability insurance expense to agree with the provider's records taking into account the residential care apportionment factor. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$67,277	\$10,358	\$77,635
12	10.5	040	4	8A-1	040	4	Property Taxes To adjust the reported property tax expense to agree with the property tax invoices taking into account the residential care apportionment factor. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$13,725	(\$1,212)	\$12,513
13	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate legal expenses to agree with the invoices taking into account the residential care apportionment factor. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$249,154	(\$404)	\$248,750
*Balance carried forward from prior/to subsequent adjustments										Page 6	

Provider Name							Fiscal Period	Provider NPI		Adjustments
GARDEN CREST CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1861480097		17
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>										
14	10.7	005	1	7	005	Plant Operations and Maintenance (Square Feet)	0	940	940	
	10.7	010	1,2	7	010	Housekeeping	0	417	417	
	10.7	060	1,2,3	7	060	Laundry and Linen	0	1,273	1,273	
	10.7	065	1,2,3	7	065	Dietary	0	3,187	3,187	
	10.7	075	1,2,3	7	075	Patient Supplies	0	310	310	
	10.7	080	1,2,3	7	080	Physical Therapy	0	606	606	
	10.7	085	1,2,3	7	085	Pharmacy	0	212	212	
	10.7	105	1,2,3	7	105	Skilled Nursing Care	0	8,072	8,072	
	10.7	140	1,2,3	7	140	Beauty and Barber	0	122	122	
	10.7	160	1,2,3	7	160	Activities	0	355	355	
	10.7	165	1,2,3	7	165	Administration	0	2,240	2,240	
	10.7	170	1,2,3	7	170	Inservice Education - Nursing	0	792	792	
	10.7	175	1	7	N/A	Total Statistics - Square Feet	0	18,526	18,526	
	10.7	175	2	7	N/A	Total Statistics - Square Feet	0	17,586	17,586	
	10.7	175	3	7	N/A	Total Statistics - Square Feet	0	17,169	17,169	
To establish the correct square footage in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
15	10.7	105	4	7	105	Skilled Nursing Care (Laundry Pounds)	0	88,484	88,484	
	10.7	175	4	7	N/A	Total Statistics - Laundry Pounds	0	88,484	88,484	
To establish laundry pounds statistics to properly allocate indirect costs. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306										
16	10.7	105	5	7	105	Skilled Nursing Care (Patient Meals)	0	67,545	67,545	
	10.7	175	5	7	N/A	Total Statistics - Patient Meals	0	67,545	67,545	
To establish patient meals statistics 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
GARDEN CREST CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1861480097		17
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
17	4.1	5	2	1	15		Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through December 06, 2012 Report Date: December 07, 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	12,087	1	12,088