

**REPORT
ON THE
RATE SETTING AUDIT**

**GARDEN VIEW POST-ACUTE REHABILITATION
BALDWIN PARK, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1124003629**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Henry Igboke
Auditor: May Liu**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: July 18, 2013

Spencer Olsen, Treasurer
North American Health Care, Inc.
3 Monarch Bay Plaza, Suite 203
Dana Point, CA 92629

GARDEN VIEW POST-ACUTE REHABILITATION
NATIONAL PROVIDER IDENTIFIER 1124003629
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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$939, which resulted from Medi-Cal overpayments

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret A. Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GARDEN VIEW POST-ACUTE REHAB

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

Provider NPI:
1124003629

OSHPD Facility No.:
206190792

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	\$ 2,902,927	\$ 89.43
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 783,117	\$ 24.12
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 680,785	\$ 20.97
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 237,392	\$ 7.31
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 42,140	\$ 1.30
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 16,861	\$ 0.52
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 50,004	\$ 1.54
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 315,327	\$ 9.71
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 937,141	\$ 28.87
11	Cost of Routine Service/Audited Total Costs	\$ 6,001,696	\$ 5,965,695	\$ 183.78
12	Total Patient Days (Adj)	32,461	32,461	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 184.89	\$ 183.78	
14	Overpayments (Adj 5)	\$ 0	\$ (939)	
15	Medi-Cal Days (Adj 3)	17,911	17,856	
16	Medi-Cal Managed Care Days (Adj 4)		55	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 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 VIEW POST-ACUTE REHAB

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

Provider NPI:
1124003629

OSHPD Facility No.:
206190792

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	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
GARDEN VIEW POST-ACUTE REHAB

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

Provider NPI:
1124003629

OSHPD Facility No.:
206190792

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	\$ 65,650	\$ 65,650		
160	Activities	136,219		\$ 136,219	
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	567,088	0	0	567,088
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	369,363	0	0	369,363
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,701,058	65,650	136,219	2,902,927 *
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	\$ 3,839,378	\$ 65,650	\$ 136,219	\$ 3,839,378

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GARDEN VIEW POST-ACUTE REHAB

Provider NPI:
1124003629

OSHPD Facility Number:
206190792

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	\$ 141,045	\$ 141,045										
010	Housekeeping	156,093	1,552	\$ 157,645									
060	Laundry and Linen	50,544	3,778	4,270	\$ 58,592								
065	Dietary	296,377	11,626	13,139	0	\$ 321,142							
155	Social Services	N/A	765	864	0	0	\$ 1,629						
160	Activities	N/A	753	851	0	0	0	\$ 1,605					
165	Administration	N/A	5,094	5,756	0	0	0	0	\$ 10,850	\$ 10,850			
166	Medical Records	115,564	1,597	1,804	0	0	0	0	118,965		\$ 118,965		
170	Inservice Education - Nursing	82,168	1,349	1,525	0	0	0	0	\$ 85,042				
ANCILLARY SERVICES													
075	Patient Supplies		1,349	1,525	0	0	0	0	0	2,874	118	1,296	\$ 4,288
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,339	2,643	0	0	0	0	0	4,982	1,176	12,897	19,055
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,103	2,376	0	0	0	0	0	4,479	961	10,532	15,971
083	Speech Pathology		2,339	2,643	0	0	0	0	0	4,982	99	1,089	6,170
085	Pharmacy		1,484	1,677	0	0	0	0	0	3,162	450	4,932	8,544
090	Laboratory		0	0	0	0	0	0	0	0	66	727	794
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	206	2,256	2,462
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		104,367	117,948	58,592	321,142	1,629	1,605	85,042	690,324	7,756	85,038	783,117 *
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		551	623	0	0	0	0	0	1,174	18	198	1,389
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 841,791	\$ 141,045	\$ 157,645	\$ 58,592	\$ 321,142	\$ 1,629	\$ 1,605	\$ 85,042	\$ 711,976	\$ 10,850	\$ 118,965	\$ 841,791

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GARDEN VIEW POST-ACUTE REHAB

Provider NPI:
1124003629

OSHPD Facility Number:
206190792

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	\$ 202,135	\$ 202,135										
010	Housekeeping	32,669	2,224	\$ 34,893									
060	Laundry and Linen	25,888	5,414	945	\$ 32,247								
065	Dietary	198,599	16,662	2,908	0	\$ 218,169							
155	Social Services	409	1,096	191	0	0	\$ 1,696						
160	Activities	24,033	1,080	188	0	0	0	\$ 25,301					
165	Administration	N/A	7,300	1,274	0	0	0	0		\$ 8,574	\$ 8,574		
166	Medical Records	15,031	2,288	399	0	0	0	0		17,719		\$ 17,719	
170	Inservice Education - Nursing	0	1,934	338	0	0	0	0	\$ 2,271				
ANCILLARY SERVICES													
075	Patient Supplies	60,843	1,934	338	0	0	0	0	0	63,114	93	193	\$ 63,401
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	105,047	3,352	585	0	0	0	0	0	108,984	930	1,921	111,834
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	178,321	3,013	526	0	0	0	0	0	181,860	759	1,569	184,188
083	Speech Pathology	43,892	3,352	585	0	0	0	0	0	47,829	78	162	48,069
085	Pharmacy	253,498	2,127	371	0	0	0	0	0	255,996	355	735	257,086
090	Laboratory	38,705	0	0	0	0	0	0	0	38,705	52	108	38,866
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	120,042	0	0	0	0	0	0	0	120,042	163	336	120,541
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	206,629	149,571	26,106	32,247	218,169	1,696	25,301	2,271	661,991	6,129	12,665	680,785 *
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	7,200	790	138	0	0	0	0	0	8,127	14	29	8,171
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,512,941	\$ 202,135	\$ 34,893	\$ 32,247	\$ 218,169	\$ 1,696	\$ 25,301	\$ 2,271	\$ 1,486,649	\$ 8,574	\$ 17,719	\$ 1,512,941

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GARDEN VIEW POST-ACUTE REHAB

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

Provider NPI:
1124003629

OSHPD Facility Number:
206190792

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)	\$ 259,884	85%							
	Property Tax (line 40)	46,133	15%	\$ 306,017						
005	Plant Operations and Maintenance			2,900	\$ 2,900					
010	Housekeeping			3,335	32	\$ 3,367				
060	Laundry and Linen			8,119	78	91	\$ 8,288			
065	Dietary			24,986	239	281	0	\$ 25,506		
155	Social Services			1,643	16	18	0	0	\$ 1,677	
160	Activities			1,619	15	18	0	0	0	\$ 1,653
165	Administration			10,946	105	123	0	0	0	0
166	Medical Records			3,431	33	39	0	0	0	0
170	Inservice Education - Nursing			2,900	28	33	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,900	28	33	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,026	48	56	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			4,519	43	51	0	0	0	0
083	Speech Pathology			5,026	48	56	0	0	0	0
085	Pharmacy			3,190	31	36	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			224,293	2,146	2,519	8,288	25,506	1,677	1,653
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,184	11	13	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 306,017	100%	\$ 306,017	\$ 2,900	\$ 3,367	\$ 8,288	\$ 25,506	\$ 1,677	\$ 1,653

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GARDEN VIEW POST-ACUTE REHAB

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

Provider NPI:
1124003629

OSHPD Facility Number:
206190792

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 85% Of Total	Property Tax 15% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 259,884	85%							
	Property Tax (line 40)	46,133	15%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 11,174	\$ 11,174				
166	Medical Records				3,503		\$ 3,503			
170	Inservice Education - Nursing			\$ 2,960						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,960	122	38	\$ 3,120	\$ 2,650	\$ 470
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	5,131	1,211	380	6,722	5,709	1,013
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	4,613	989	310	5,912	5,021	891
083	Speech Pathology			0	5,131	102	32	5,265	4,471	794
085	Pharmacy			0	3,256	463	145	3,865	3,282	583
090	Laboratory			0	0	68	21	90	76	14
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	212	66	278	236	42
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			2,960	269,041	7,987	2,504	279,533	237,392	42,140
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,209	19	6	1,233	1,047	186
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 306,017	100%	\$ 2,960	\$ 291,340	\$ 11,174	\$ 3,503	\$ 306,017	\$ 259,884	\$ 46,133

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GARDEN VIEW POST-ACUTE REHAB

Provider NPI:
1124003629

OSHPD Facility Number:
206190792

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. 71% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 11,058												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,299,975												
	Total Costs Allocable as Administration	1,311,033	71%											
167	CDPH Licensing Fees	23,588	1%											
168	Professional Liability Insurance	69,954	4%											
169	Quality Assurance Fees	441,134	24%											
174	Caregiver Training	0	0%											
	Total	1,845,709	100%						\$ 1,845,709					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,874	\$ 63,114	\$ 2,960	\$ 68,948	20,106	\$ 14,282	\$ 257	\$ 762	\$ 4,805	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			567,088	4,982	108,984	5,131	686,184	200,099	142,133	2,557	7,584	47,825	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			369,363	4,479	181,860	4,613	560,315	163,394	116,061	2,088	6,193	39,052	0
083	Speech Pathology			0	4,982	47,829	5,131	57,941	16,896	12,002	216	640	4,038	0
085	Pharmacy			0	3,162	255,996	3,256	262,414	76,523	54,355	978	2,900	18,289	0
090	Laboratory			0	0	38,705	0	38,705	11,287	8,017	144	428	2,698	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	120,042	0	120,042	35,006	24,865	447	1,327	8,367	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			2,902,927	690,324	661,991	269,041	4,524,284	1,319,333	937,141	16,861	50,004	315,327	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	1,174	8,127	1,209	10,510	3,065	2,177	39	116	732	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,845,709		\$ 3,839,378	\$ 711,976	\$ 1,486,649	\$ 291,340	\$ 6,329,343	\$ 1,845,709					
	Total Administrative Costs							\$ 1,845,709		\$ 1,311,033	\$ 23,588	\$ 69,954	\$ 441,134	\$ -
	Unit Cost Multiplier							0.29161147						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 129,815	\$ 26,292	\$ 14,677	\$ 170,784							
	TOTAL FACILITY COSTS							\$ 8,345,836						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GARDEN VIEW POST-ACUTE REHAB

Provider NPI:
1124003629

OSHPD Facility Number:
206190792

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	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	120									
010	Housekeeping	138	138								
060	Laundry and Linen	336	336	336							
065	Dietary	1,034	1,034	1,034							
155	Social Services	68	68	68							
160	Activities	67	67	67							
165	Administration	453	453	453							
166	Medical Records	142	142	142							
170	Inservice Education - Nursing	120	120	120							
	ANCILLARY SERVICES										
075	Patient Supplies	120	120	120						68,948	68,948
077	Specialized Support Surfaces									0	0
080	Physical Therapy	208	208	208						686,184	686,184
081	Respiratory Therapy									0	0
082	Occupational Therapy	187	187	187						560,315	560,315
083	Speech Pathology	208	208	208						57,941	57,941
085	Pharmacy	132	132	132						262,414	262,414
090	Laboratory									38,705	38,705
095	Home Health Services									0	0
100	Other Ancillary Services									120,042	120,042
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,282	9,282	9,282	123,352	96,734	2,907,687	2,907,687	2,907,687	4,524,284	4,524,284
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	49	49	49						10,510	10,510
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	12,664	12,544	12,406	123,352	96,734	2,907,687	2,907,687	2,907,687	6,329,343	6,329,343
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 65,650 0.022578084	\$ 136,219 0.04684789			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 141,045 11.24402105	\$ 157,645 12.70713162	\$ 58,592 0.47499503	\$ 321,142 3.31985126	\$ 1,629 0.00056013	\$ 1,605 0.00055189	\$ 85,042 0.02924735	\$ 10,850 0.00171422	\$ 118,965 0.01879580
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 202,135 16.11407844	\$ 34,893 2.81256995	\$ 32,247 0.26142546	\$ 218,169 2.25535132	\$ 1,696 0.00058329	\$ 25,301 0.00870145	\$ 2,271 0.00078110	\$ 8,574 0.00135461	\$ 17,719 0.00279944
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 306,017 24.16432407	\$ 2,900 0.23116381	\$ 3,367 0.27136687	\$ 8,288 0.06719034	\$ 25,506 0.26366663	\$ 1,677 0.00057687	\$ 1,653 0.00056838	\$ 2,960 0.00101800	\$ 11,174 0.00176544	\$ 3,503 0.00055341

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GARDEN VIEW POST-ACUTE REHAB

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

Provider NPI:
1124003629

OSHPD Facility Number:
206190792

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	\$ 119,135	\$ 0	\$ 119,135	(Sch 3)
005	.20-.39	Fringe Benefits	6200	22,154	(244)	21,910	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	202,135	0	202,135	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 343,424	\$ (244)	\$ 343,180	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 125,915	\$ 0	\$ 125,915	(Sch 3)
010	.20-.39	Fringe Benefits	6300	30,436	(258)	30,178	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	32,669	0	32,669	(Sch 4)
010		Housekeeping - Total	6300	\$ 189,020	\$ (258)	\$ 188,762	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	143,136	0	143,136	(Sch 5)
025		Depreciation: Equipment	7140	97,945	0	97,945	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	46,133	0	46,133	(Sch 5)
045		Property Insurance	7400	11,058	0	11,058	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	18,803	0	18,803	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 849,519	\$ (502)	\$ 849,017	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 41,122	\$ 0	\$ 41,122	(Sch 3)
060	.20-.39	Fringe Benefits	6400	9,506	(84)	9,422	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	25,888	0	25,888	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 76,516	\$ (84)	\$ 76,432	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 243,606	\$ 0	\$ 243,606	(Sch 3)
065	.20-.39	Fringe Benefits	6500	53,270	(499)	52,771	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	198,599	0	198,599	(Sch 4)
065		Dietary - Total	6500	\$ 495,475	\$ (499)	\$ 494,976	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	60,843	0	60,843	(Sch 4)
075		Patient Supplies - Total	8100	\$ 60,843	\$ 0	\$ 60,843	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GARDEN VIEW POST-ACUTE REHAB

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

Provider NPI:
1124003629

OSHPD Facility Number:
206190792

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	\$ 467,131	\$ 0	\$ 467,131	(Sch 2)
080	.20-.39	Fringe Benefits	8200	100,914	(957)	99,957	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	105,047	0	105,047	(Sch 4)
080		Physical Therapy - Total	8200	\$ 673,092	\$ (957)	\$ 672,135	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 313,945	\$ 0	\$ 313,945	(Sch 2)
082	.20-.39	Fringe Benefits	8250	56,061	(643)	55,418	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	178,321	0	178,321	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 548,327	\$ (643)	\$ 547,684	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	43,892	0	43,892	(Sch 4)
083		Speech Pathology - Total	8280	\$ 43,892	\$ 0	\$ 43,892	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	253,498	0	253,498	(Sch 4)
085		Pharmacy - Total	8300	\$ 253,498	\$ 0	\$ 253,498	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	38,705	0	38,705	(Sch 4)
090		Laboratory - Total	8400	\$ 38,705	\$ 0	\$ 38,705	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		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	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	120,042	0	120,042	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 120,042	\$ 0	\$ 120,042	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GARDEN VIEW POST-ACUTE REHAB

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

Provider NPI:
1124003629

OSHPD Facility Number:
206190792

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	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		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	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,738,399	\$ (1,600)	\$ 1,736,799	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,255,078	\$ 0	\$ 2,255,078	(Sch 2)
105	.20-.39	Fringe Benefits	6110	450,598	(4,618)	445,980	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	206,629	0	206,629	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,912,305	\$ (4,618)	\$ 2,907,687	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		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	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		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	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		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	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		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	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GARDEN VIEW POST-ACUTE REHAB

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

Provider NPI:
1124003629

OSHPD Facility Number:
206190792

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
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		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
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		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
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		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 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		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 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	7,200	0	7,200 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 7,200	\$ 0	\$ 7,200
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,919,505	\$ (4,618)	\$ 2,914,887
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 56,068	\$ 0	\$ 56,068 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,697	(115)	9,582 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	409	0	409 (Sch 4)
155		Social Services - Total	6600	\$ 66,174	\$ (115)	\$ 66,059

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GARDEN VIEW POST-ACUTE REHAB

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

Provider NPI:
1124003629

OSHPD Facility Number:
206190792

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	\$ 100,227	\$ 0	\$ 100,227	(Sch 2)
160	.20-.39	Fringe Benefits	6700	36,197	(205)	35,992	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	24,033	0	24,033	(Sch 4)
160		Activities - Total	6700	\$ 160,457	\$ (205)	\$ 160,252	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 543,626	\$ 0	\$ 543,626	(Sch 6)
165	.20-.39	Fringe Benefits	6900	79,815	(1,113)	78,702	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	690,249	(12,602)	677,647	(Sch 6)
165		Administration - Total	6900	\$ 1,313,690	\$ (13,715)	\$ 1,299,975	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 101,907	\$ 0	\$ 101,907	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,866	(209)	13,657	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	15,031	0	15,031	(Sch 4)
166		Medical Records - Total	6900	\$ 130,804	\$ (209)	\$ 130,595	
167		CDPH Licensing Fees	6900	\$ 23,588	\$ 0	\$ 23,588	(Sch 6)
168		Professional Liability Insurance	6900	\$ 69,954	\$ 0	\$ 69,954	(Sch 6)
169		Quality Assurance Fees	6900	\$ 441,134	\$ 0	\$ 441,134	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 70,569	\$ 0	\$ 70,569	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,743	(144)	11,599	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 82,312	\$ (144)	\$ 82,168	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,288,113	\$ (14,388)	\$ 2,273,725	
200		Total		\$ 8,367,527	\$ (21,691)	\$ 8,345,836	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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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 VIEW POST-ACUTE REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1124003629		5
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											
1	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$22,154	(\$244)	\$21,910	
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefit:	30,436	(258)	30,178	
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefit:	9,506	(84)	9,422	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	53,270	(499)	52,771	
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits	100,914	(957)	99,957	
	10.5	082	2	8A-1	082	2	Occupational Therapy - Fringe Benefits	56,061	(643)	55,418	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	450,598	(4,618)	445,980	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	9,697	(115)	9,582	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	36,197	(205)	35,992	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	79,815	(1,113)	78,702	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	13,866	(209)	13,657	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	11,743	(144)	11,599	
							To adjust the worker's compensation expense to agree with the provider's worker's compensation insurance policies, and to eliminate prior year worker's compensation expense. 42 CFR 413.5, 413.20, 413.24, and 460.204 CMS Pub. 15-1, Sections 2300, 2302.1, and 2304				
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$690,249	(\$12,602)	\$677,647	
							To adjust home office costs to agree with the filed North American Health Care, Inc. Home Office Cost Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				

Provider Name							Fiscal Period			Provider NPI		Adjustments
GARDEN VIEW POST-ACUTE REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1124003629		5
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 PATIENT DAYS												
3	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days to agree with the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through October 2, 2012 Report Date: October 2, 2012 42 CFR, 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404 and 2408 CCR, Title 22, Section 51541	17,911	(55)	17,856		
4	Not Reported			1	16	N/A	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	55	55		

Provider Name							Fiscal Period			Provider NPI		Adjustments
GARDEN VIEW POST-ACUTE REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1124003629		5
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
5	Not Reported			1	14	N/A	Medi-Cal Overpayment To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$0	\$939	\$939