

**REPORT  
ON THE  
RATE SETTING AUDIT**

**GARDEN CITY HEALTHCARE CENTER  
MODESTO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1801832464**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Patricia M. Fox  
Audit Supervisor: Woosung Lee  
Auditor: Jeff Cates**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 28, 2013

Ellen Subia  
Director of Accounting and Reimbursement  
Plum Healthcare Group, LLC  
100 E San Marcos Boulevard, Suite 200  
San Marcos, CA 92069

GARDEN CITY HEALTHCARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1801832464  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have reviewed the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code.

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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.

Ellen Subia  
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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—San Diego at (619) 688-3200.

Original Signed by

Patricia M. Fox, Chief  
Audits Section—San Diego  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
GARDEN CITY HEALTHCARE CENTER

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

NPI:  
1801832464

OSHPD Facility No.:  
206500827

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 4,026,932	\$ 111.49
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 993,228	\$ 27.50
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 856,184	\$ 23.70
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 326,924	\$ 9.05
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 39,563	\$ 1.10
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,891	\$ 0.50
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 68,214	\$ 1.89
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 354,630	\$ 9.82
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,485,140	\$ 41.12
11	Cost of Routine Service/Audited Total Costs	\$ 8,166,576.00	\$ 8,168,706	\$ 226.16
12	Total Patient Days (Adj )	36,119	36,119	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 226.10	\$ 226.16	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 2)	18,093	17,753	
16	Medi-Cal Managed Care Days (Adj 3)		598	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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 CITY HEALTHCARE CENTER

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

**NPI:**  
1801832464

**OSHPD Facility No.:**  
206500827

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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 CITY HEALTHCARE CENTER

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

**NPI:**  
1801832464

**OSHPD Facility No.:**  
206500827

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 160,364	\$ 160,364		
160	Activities	95,845		\$ 95,845	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	865,538	0	0	865,538
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	642,819	0	0	642,819
083	Speech Pathology	129,316	0	0	129,316
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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	3,770,723	160,364	95,845	4,026,932 *
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 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 5,664,605</b>	<b>\$ 160,364</b>	<b>\$ 95,845</b>	<b>\$ 5,664,605</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
GARDEN CITY HEALTHCARE CENTER

NPI:  
1801832464

OSHPD Facility Number:  
206500827

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 133,125	\$ 133,125										
010	Housekeeping	219,607	1,249	\$ 220,856									
060	Laundry and Linen	74,988	1,920	3,215	\$ 80,123								
065	Dietary	423,428	15,764	26,400	0	\$ 465,592							
155	Social Services	N/A	1,046	1,752	0	0	\$ 2,798						
160	Activities	N/A	904	1,515	0	0	0	\$ 2,419					
165	Administration	N/A	7,808	13,076	0	0	0	0		\$ 20,884	\$ 20,884		
166	Medical Records	125,039	1,655	2,772	0	0	0	0		129,466		\$ 129,466	
170	Inservice Education - Nursing	96,134	3,729	6,245	0	0	0	0	\$ 106,107				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		585	979	0	0	0	0	0	1,563	120	746	\$ 2,429
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	124	772	896
080	Physical Therapy		6,368	10,665	0	0	0	0	0	17,033	2,278	14,120	33,431
081	Respiratory Therapy		345	577	0	0	0	0	0	922	37	232	1,191
082	Occupational Therapy		5,187	8,687	0	0	0	0	0	13,874	1,719	10,658	26,251
083	Speech Pathology		683	1,144	0	0	0	0	0	1,827	335	2,077	4,238
085	Pharmacy		0	0	0	0	0	0	0	0	841	5,216	6,058
090	Laboratory		0	0	0	0	0	0	0	0	224	1,387	1,611
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	106	660	766
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		85,114	142,542	80,123	465,592	2,798	2,419	106,107	884,694	15,076	93,458	993,228 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		381	639	0	0	0	0	0	1,020	15	94	1,129
145	Other Nonreimbursable		388	649	0	0	0	0	0	1,037	8	48	1,092
	<b>TOTAL</b>	<b>\$ 1,072,321</b>	<b>\$ 133,125</b>	<b>\$ 220,856</b>	<b>\$ 80,123</b>	<b>\$ 465,592</b>	<b>\$ 2,798</b>	<b>\$ 2,419</b>	<b>\$ 106,107</b>	<b>\$ 921,970</b>	<b>\$ 20,884</b>	<b>\$ 129,466</b>	<b>\$ 1,072,321</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
GARDEN CITY HEALTHCARE CENTER

NPI:  
1801832464

OSHPD Facility Number:  
206500827

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 250,782	\$ 250,782										
010	Housekeeping	39,725	2,353	\$ 42,078									
060	Laundry and Linen	26,779	3,616	613	\$ 31,008								
065	Dietary	280,447	29,696	5,030	0	\$ 315,173							
155	Social Services	421	1,970	334	0	0	\$ 2,725						
160	Activities	16,634	1,704	289	0	0	0	\$ 18,626					
165	Administration	N/A	14,709	2,491	0	0	0	0		\$ 17,200	\$ 17,200		
166	Medical Records	12,997	3,118	528	0	0	0	0		16,643		\$ 16,643	
170	Inservice Education - Nursing	1,461	7,024	1,190	0	0	0	0	\$ 9,675				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	43,864	1,101	187	0	0	0	0	0	45,152	99	96	\$ 45,347
077	Specialized Support Surfaces	50,260	0	0	0	0	0	0	0	50,260	103	99	50,462
080	Physical Therapy	2,972	11,997	2,032	0	0	0	0	0	17,001	1,876	1,815	20,692
081	Respiratory Therapy	12,312	649	110	0	0	0	0	0	13,071	31	30	13,132
082	Occupational Therapy	9,704	9,771	1,655	0	0	0	0	0	21,130	1,416	1,370	23,916
083	Speech Pathology	461	1,287	218	0	0	0	0	0	1,966	276	267	2,508
085	Pharmacy	339,814	0	0	0	0	0	0	0	339,814	693	671	341,178
090	Laboratory	90,369	0	0	0	0	0	0	0	90,369	184	178	90,732
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	42,974	0	0	0	0	0	0	0	42,974	88	85	43,146
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	267,051	160,338	27,157	31,008	315,173	2,725	18,626	9,675	831,753	12,416	12,014	856,184
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
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	3,034	719	122	0	0	0	0	0	3,874	12	12	3,899
145	Other Nonreimbursable	0	730	124	0	0	0	0	0	854	6	6	866
	<b>TOTAL</b>	<b>\$ 1,492,061</b>	<b>\$ 250,782</b>	<b>\$ 42,078</b>	<b>\$ 31,008</b>	<b>\$ 315,173</b>	<b>\$ 2,725</b>	<b>\$ 18,626</b>	<b>\$ 9,675</b>	<b>\$ 1,458,218</b>	<b>\$ 17,200</b>	<b>\$ 16,643</b>	<b>\$ 1,492,061</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
GARDEN CITY HEALTHCARE CENTER

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

NPI:  
1801832464

OSHPD Facility Number:  
206500827

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 373,899	89%							
	Property Tax (line 40)	45,248	11%	\$ 419,147						
005	Plant Operations and Maintenance			33,214	\$ 33,214					
010	Housekeeping			3,621	312	\$ 3,933				
060	Laundry and Linen			5,565	479	57	\$ 6,102			
065	Dietary			45,700	3,933	470	0	\$ 50,103		
155	Social Services			3,032	261	31	0	0	\$ 3,325	
160	Activities			2,622	226	27	0	0	0	\$ 2,875
165	Administration			22,636	1,948	233	0	0	0	0
166	Medical Records			4,798	413	49	0	0	0	0
170	Inservice Education - Nursing			10,810	930	111	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			1,695	146	17	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			18,462	1,589	190	0	0	0	0
081	Respiratory Therapy			999	86	10	0	0	0	0
082	Occupational Therapy			15,037	1,294	155	0	0	0	0
083	Speech Pathology			1,980	170	20	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			246,747	21,235	2,538	6,102	50,103	3,325	2,875
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,106	95	11	0	0	0	0
145	Other Nonreimbursable			1,124	97	12	0	0	0	0
	<b>TOTAL</b>	<b>\$ 419,147</b>	<b>100%</b>	<b>\$ 419,147</b>	<b>\$ 33,214</b>	<b>\$ 3,933</b>	<b>\$ 6,102</b>	<b>\$ 50,103</b>	<b>\$ 3,325</b>	<b>\$ 2,875</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
GARDEN CITY HEALTHCARE CENTER

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

NPI:  
1801832464

OSHPD Facility Number:  
206500827

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 89% Of Total	Property Tax 11% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 373,899	89%							
	Property Tax (line 40)	45,248	11%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 24,817	\$ 24,817				
166	Medical Records				5,261		\$ 5,261			
170	Inservice Education - Nursing			\$ 11,851						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	1,858	143	30	\$ 2,031	\$ 1,812	\$ 219
077	Specialized Support Surfaces			0	0	148	31	179	160	19
080	Physical Therapy			0	20,241	2,707	574	23,521	20,982	2,539
081	Respiratory Therapy			0	1,095	44	9	1,149	1,025	124
082	Occupational Therapy			0	16,486	2,043	433	18,962	16,915	2,047
083	Speech Pathology			0	2,171	398	84	2,653	2,367	286
085	Pharmacy			0	0	1,000	212	1,212	1,081	131
090	Laboratory			0	0	266	56	322	287	35
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	126	27	153	137	17
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			11,851	344,775	17,914	3,797	366,487	326,924	39,563
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,212	18	4	1,234	1,101	133
145	Other Nonreimbursable			0	1,232	9	2	1,243	1,109	134
	<b>TOTAL</b>	\$ 419,147	100%	\$ 11,851	\$ 389,070	\$ 24,817	\$ 5,261	\$ 419,147	\$ 373,899	\$ 45,248

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
GARDEN CITY HEALTHCARE CENTER

NPI:  
1801832464

OSHPD Facility Number:  
206500827

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. 77% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 18% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 23,372												
055	Interest - Other	81,284												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,952,694												
	Total Costs Allocable as Administration	2,057,350	77%											
167	CDPH Licensing Fees	24,784	1%											
168	Professional Liability Insurance	94,496	4%											
169	Quality Assurance Fees	491,266	18%											
174	Caregiver Training	0	0%											
	Total	2,667,896	100%						\$ 2,667,896					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 1,563	\$ 45,152	\$ 1,858	\$ 48,573	15,365	\$ 11,849	\$ 143	\$ 544	\$ 2,829	\$ -
077	Specialized Support Surfaces			0	0	50,260	0	50,260	15,899	12,260	148	563	2,928	0
080	Physical Therapy			865,538	17,033	17,001	20,241	919,813	290,966	224,378	2,703	10,306	53,578	0
081	Respiratory Therapy			0	922	13,071	1,095	15,088	4,773	3,681	44	169	879	0
082	Occupational Therapy			642,819	13,874	21,130	16,486	694,309	219,632	169,369	2,040	7,779	40,443	0
083	Speech Pathology			129,316	1,827	1,966	2,171	135,279	42,793	33,000	398	1,516	7,880	0
085	Pharmacy			0	0	339,814	0	339,814	107,494	82,894	999	3,807	19,794	0
090	Laboratory			0	0	90,369	0	90,369	28,587	22,045	266	1,013	5,264	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	42,974	0	42,974	13,594	10,483	126	481	2,503	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			4,026,932	884,694	831,753	344,775	6,088,155	1,925,875	1,485,140	17,891	68,214	354,630	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*
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,020	3,874	1,212	6,107	1,932	1,490	18	68	356	0
145	Other Nonreimbursable			0	1,037	854	1,232	3,123	988	762	9	35	182	0
	<b>SUBTOTAL</b>	\$ 2,667,896		\$ 5,664,605	\$ 921,970	\$ 1,458,218	\$ 389,070	\$ 8,433,863	\$ 2,667,896					
	Total Administrative Costs							\$ 2,667,896		\$ 2,057,350	\$ 24,784	\$ 94,496	\$ 491,266	\$ -
	Unit Cost Multiplier							0.31633145						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 150,351	\$ 33,843	\$ 30,077	\$ 214,271							
	<b>TOTAL FACILITY COSTS</b>							\$ 11,316,030						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
GARDEN CITY HEALTHCARE CENTER

NPI:  
1801832464

OSHPD Facility Number:  
206500827

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	1,862									
010	Housekeeping	203	203								
060	Laundry and Linen	312	312	312							
065	Dietary	2,562	2,562	2,562							
155	Social Services	170	170	170							
160	Activities	147	147	147							
165	Administration	1,269	1,269	1,269							
166	Medical Records	269	269	269							
170	Inservice Education - Nursing	606	606	606							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	95	95	95						48,573	48,573
077	Specialized Support Surfaces									50,260	50,260
080	Physical Therapy	1,035	1,035	1,035						919,813	919,813
081	Respiratory Therapy	56	56	56						15,088	15,088
082	Occupational Therapy	843	843	843						694,309	694,309
083	Speech Pathology	111	111	111						135,279	135,279
085	Pharmacy									339,814	339,814
090	Laboratory									90,369	90,369
095	Home Health Services									0	0
100	Other Ancillary Services									42,974	42,974
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	13,833	13,833	13,833	216,714	108,357	4,037,774	4,037,774	4,037,774	6,088,155	6,088,155
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	62	62	62						6,107	6,107
145	Other Nonreimbursable	63	63	63						3,123	3,123
	<b>TOTAL STATISTICS</b>	<b>23,498</b>	<b>21,636</b>	<b>21,433</b>	<b>216,714</b>	<b>108,357</b>	<b>4,037,774</b>	<b>4,037,774</b>	<b>4,037,774</b>	<b>8,433,863</b>	<b>8,433,863</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						\$ 160,364 0.039715942	\$ 95,845 0.023737089			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		\$ 133,125 6.15293955	\$ 220,856 10.30448592	\$ 80,123 0.36971639	\$ 465,592 4.29683291	\$ 2,798 0.00069290	\$ 2,419 0.00059915	\$ 106,107 0.02627864	\$ 20,884 0.00247626	\$ 129,466 0.01535074
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		\$ 250,782 11.59095951	\$ 42,078 1.96323262	\$ 31,008 0.14308216	\$ 315,173 2.90865233	\$ 2,725 0.00067493	\$ 18,626 0.00461305	\$ 9,675 0.00239608	\$ 17,200 0.00203943	\$ 16,643 0.00197336
	<b>TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	\$ 419,147 17.83756064	\$ 33,214 1.53510528	\$ 3,933 0.18348580	\$ 6,102 0.02815471	\$ 50,103 0.46238693	\$ 3,325 0.00082336	\$ 2,875 0.00071197	\$ 11,851 0.00293504	\$ 24,817 0.00294251	\$ 5,261 0.00062375

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GARDEN CITY HEALTHCARE CENTER

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

NPI:  
1801832464

OSHPD Facility Number:  
206500827

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	\$ 101,243	\$ 0	\$ 101,243	(Sch 3)
005	.20-.39	Fringe Benefits	6200	31,882	0	31,882	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	250,782	0	250,782	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 383,907	\$ 0	\$ 383,907	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 165,437	\$ 0	\$ 165,437	(Sch 3)
010	.20-.39	Fringe Benefits	6300	54,170	0	54,170	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	39,725	0	39,725	(Sch 4)
010		Housekeeping - Total	6300	\$ 259,332	\$ 0	\$ 259,332	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 110,448	\$ 0	\$ 110,448	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	89,405	0	89,405	(Sch 5)
025		Depreciation: Equipment	7140	131,972	0	131,972	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	42,074	0	42,074	(Sch 5)
040		Property Taxes	7300	45,248	0	45,248	(Sch 5)
045		Property Insurance	7400	23,372	0	23,372	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 81,284	\$ 0	\$ 81,284	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,167,042	\$ 0	\$ 1,167,042	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 57,321	\$ 0	\$ 57,321	(Sch 3)
060	.20-.39	Fringe Benefits	6400	17,667	0	17,667	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	26,779	0	26,779	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 101,767	\$ 0	\$ 101,767	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 318,885	\$ 0	\$ 318,885	(Sch 3)
065	.20-.39	Fringe Benefits	6500	104,543	0	104,543	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	280,447	0	280,447	(Sch 4)
065		Dietary - Total	6500	\$ 703,875	\$ 0	\$ 703,875	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
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	43,864	0	43,864	(Sch 4)
075		Patient Supplies - Total	8100	\$ 43,864	\$ 0	\$ 43,864	
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	50,260	0	50,260	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 50,260	\$ 0	\$ 50,260	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GARDEN CITY HEALTHCARE CENTER

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

NPI:  
1801832464

OSHPD Facility Number:  
206500827

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	\$ 676,548	\$ 0	\$ 676,548	(Sch 2)
080	.20-.39	Fringe Benefits	8200	188,990	0	188,990	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	2,972	0	2,972	(Sch 4)
080		Physical Therapy - Total	8200	\$ 868,510	\$ 0	\$ 868,510	
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	12,312	0	12,312	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 12,312	\$ 0	\$ 12,312	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 464,019	\$ 0	\$ 464,019	(Sch 2)
082	.20-.39	Fringe Benefits	8250	140,160	0	140,160	(Sch 2)
082	.79	Agency Staff	8250	38,640	0	38,640	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	9,704	0	9,704	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 652,523	\$ 0	\$ 652,523	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 100,787	\$ 0	\$ 100,787	(Sch 2)
083	.20-.39	Fringe Benefits	8280	28,529	0	28,529	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	461	0	461	(Sch 4)
083		Speech Pathology - Total	8280	\$ 129,777	\$ 0	\$ 129,777	
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	339,814	0	339,814	(Sch 4)
085		Pharmacy - Total	8300	\$ 339,814	\$ 0	\$ 339,814	
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	90,369	0	90,369	(Sch 4)
090		Laboratory - Total	8400	\$ 90,369	\$ 0	\$ 90,369	
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	42,974	0	42,974	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 42,974	\$ 0	\$ 42,974	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GARDEN CITY HEALTHCARE CENTER

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

NPI:  
1801832464

OSHPD Facility Number:  
206500827

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		\$ 2,230,403	\$ 0	\$ 2,230,403	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,958,573	\$ 0	\$ 2,958,573	(Sch 2)
105	.20-.39	Fringe Benefits	6110	812,150	0	812,150	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	267,051	0	267,051	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,037,774	\$ 0	\$ 4,037,774	
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 CITY HEALTHCARE CENTER

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

NPI:  
1801832464

OSHPD Facility Number:  
206500827

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)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	3,034	0	3,034 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,034	\$ 0	\$ 3,034
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		<b>Subtotal 105 - 145</b>		\$ 4,040,808	\$ 0	\$ 4,040,808
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 123,044	\$ 0	\$ 123,044 (Sch 2)
155	.20-.39	Fringe Benefits	6600	37,320	0	37,320 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	421	0	421 (Sch 4)
155		Social Services - Total	6600	\$ 160,785	\$ 0	\$ 160,785

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GARDEN CITY HEALTHCARE CENTER

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

NPI:  
1801832464

OSHPD Facility Number:  
206500827

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	\$ 73,138	\$ 0	\$ 73,138	(Sch 2)
160	.20-.39	Fringe Benefits	6700	22,707	0	22,707	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	16,634	0	16,634	(Sch 4)
160		Activities - Total	6700	\$ 112,479	\$ 0	\$ 112,479	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 529,471	\$ 0	\$ 529,471	(Sch 6)
165	.20-.39	Fringe Benefits	6900	145,106	0	145,106	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,278,117	0	1,278,117	(Sch 6)
165		Administration - Total	6900	\$ 1,952,694	\$ 0	\$ 1,952,694	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 94,563	\$ 0	\$ 94,563	(Sch 3)
166	.20-.39	Fringe Benefits	6900	30,476	0	30,476	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	12,997	0	12,997	(Sch 4)
166		Medical Records - Total	6900	\$ 138,036	\$ 0	\$ 138,036	
167		CDPH Licensing Fees	6900	\$ 24,784	\$ 0	\$ 24,784	(Sch 6)
168		Professional Liability Insurance	6900	\$ 94,496	\$ 0	\$ 94,496	(Sch 6)
169		Quality Assurance Fees	6900	\$ 491,266	\$ 0	\$ 491,266	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 71,241	\$ 0	\$ 71,241	(Sch 3)
170	.20-.39	Fringe Benefits	6800	24,893	0	24,893	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,461	0	1,461	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 97,595	\$ 0	\$ 97,595	
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	
		<b>Subtotal 155 - 174</b>		\$ 3,072,135	\$ 0	\$ 3,072,135	
200		<b>Total</b>		\$ 11,316,030	\$ 0	\$ 11,316,030	

210	0.24	Total Facility Group Health Insurance (Adj 1)*	6900			\$ 444,138	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			NPI		Adjustments	
GARDEN CITY HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1801832464		3	
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	N/A			8	210		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$444,138	\$444,138	

Provider Name							Fiscal Period	NPI		Adjustments
GARDEN CITY HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1801832464		3
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.				
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>										
2	4.1	5	2	1	15	Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal 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 January 13, 2013 Reports Dated: February 5, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	18,093	(340)	17,753	
3	N/A			1	16	Skilled Nursing Care—Medi-Cal Managed Care Days To reflect Medi-Cal Managed Care days as indicated in the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	598	598	