

**REPORT
ON THE
RATE SETTING AUDIT**

**GARDEN GROVE CONVALESCENT HOSPITAL &
GUEST HOME
GARDEN GROVE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1295722809**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Maria Delgado
Audit Supervisor: Deborah Lee
Auditor: Ngocle Truong**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 10, 2014

Aurea Sarigan, Administrator
Garden Grove Convalescent Hospital & Guest Home
12882 Shackelford Lane
Garden Grove, CA 92841

GARDEN GROVE CONVALESCENT HOSPITAL & GUEST HOME
NATIONAL PROVIDER IDENTIFIER (NPI): 1295722809
FISCAL PERIOD ENDED: DECEMBER 31, 2012

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.

Aurea Sarigan
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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—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

cc: Merle Sin, Controller
US Skilledserve
4115 East Broadway, Suite A
Long Beach, CA 90803

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

GARDEN GROVE CONVALESCENT HOSPITAL & GUEST HOME

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1295722809

OSHPD Facility No.:

206301181

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	\$ 2,864,722	\$ 85.44
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 678,806	\$ 20.24
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 359,152	\$ 10.71
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 7,949	\$ 0.24
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 32,978	\$ 0.98
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 27,179	\$ 0.81
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 97,005	\$ 2.89
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 364,337	\$ 10.87
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 560,129	\$ 16.71
11	Cost of Routine Service/Audited Total Costs	\$ 5,055,847	\$ 4,992,256	\$ 148.89
12	Total Patient Days (Adj 15)	33,524	33,530	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 150.81	\$ 148.89	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 17)	27,397	1,579	
16	Medi-Cal Managed Care Days (Adj 16)		25,818	
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	
21	Medi-Cal Days (Adj)	0	0	
MENTALLY DISORDERED CARE				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj)	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj)	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj)	\$ 0	\$ 0	
30	Medi-Cal Days (Adj)	0	0	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch. 1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

GARDEN GROVE CONVALESCENT HOSPITAL & GUEST HOME

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1295722809

OSHPD Facility No.:

206301181

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
45	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
46	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
47	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
48	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
49	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
50	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
51	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
52	Total Patient Days (Adj)	0	0	
53	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
54	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
55	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
56	Total Patient Days (Adj)	0	0	
57	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
58	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
59	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
60	Total Patient Days (Adj)	0	0	
61	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
62	Overpayments (Adj)	\$ 0	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
GARDEN GROVE CONVALESCENT HOSPITAL & GUEST HOME

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1295722809

OSHPD Facility No.:
206301181

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	\$ 114,763	\$ 114,763		
160	Activities	144,586		\$ 144,586	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	26,314	0	0	26,314
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	2,613,980	114,763	135,979	2,864,722 *
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	167,849	0	8,607	176,456
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,067,492	\$ 114,763	\$ 144,586	\$ 3,067,492

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GARDEN GROVE CONVALESCENT HOSPITAL & GUEST HOME

NPI:
1295722809

OSHPD Facility Number:
206301181

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 71,959	\$ 71,959										
010	Housekeeping	183,906	106	\$ 184,012									
060	Laundry and Linen	130,165	1,442	3,692	\$ 135,299								
065	Dietary	429,396	9,076	23,244	0	\$ 461,717							
155	Social Services	N/A	710	1,817	0	0	\$ 2,527						
160	Activities	N/A	1,479	3,789	0	0	0	\$ 5,268					
165	Administration	N/A	3,159	8,090	0	0	0	0		\$ 11,248	\$ 11,248		
166	Medical Records	95,766	215	551	0	0	0	0		96,532		\$ 96,532	
170	Inservice Education - Nursing	71,743	53	135	0	0	0	0	\$ 71,931				
ANCILLARY SERVICES													
075	Patient Supplies		211	541	0	0	0	0	0	753	311	2,668	\$ 3,731
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,015	2,600	0	0	0	0	0	3,615	343	2,942	6,900
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		879	2,252	0	0	0	0	0	3,131	261	2,241	5,633
083	Speech Pathology		0	0	0	0	0	0	0	0	145	1,246	1,391
085	Pharmacy		0	0	0	0	0	0	0	0	293	2,518	2,811
090	Laboratory		0	0	0	0	0	0	0	0	24	207	231
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	12	106	119
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		33,083	84,723	91,705	312,949	2,527	4,954	67,649	597,590	8,476	72,740	678,806
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		20,032	51,302	43,594	148,768	0	314	4,282	268,292	1,366	11,724	281,383
140	Beauty and Barber		498	1,276	0	0	0	0	0	1,774	16	139	1,930
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 982,935	\$ 71,959	\$ 184,012	\$ 135,299	\$ 461,717	\$ 2,527	\$ 5,268	\$ 71,931	\$ 875,155	\$ 11,248	\$ 96,532	\$ 982,935

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GARDEN GROVE CONVALESCENT HOSPITAL & GUEST HOME

NPI:
1295722809

OSHPD Facility Number:
206301181

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 204,769	\$ 204,769										
010	Housekeeping	18,762	301	\$ 19,063									
060	Laundry and Linen	33,277	4,102	382	\$ 37,762								
065	Dietary	215,276	25,828	2,408	0	\$ 243,512							
155	Social Services	720	2,019	188	0	0	\$ 2,927						
160	Activities	5,823	4,210	392	0	0	0	\$ 10,425					
165	Administration	N/A	8,989	838	0	0	0	0		\$ 9,827	\$ 9,827		
166	Medical Records	9,376	612	57	0	0	0	0		10,045		\$ 10,045	
170	Inservice Education - Nursing	0	150	14	0	0	0	0	\$ 164				
ANCILLARY SERVICES													
075	Patient Supplies	113,113	601	56	0	0	0	0	0	113,770	272	278	\$ 114,320
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	147,839	2,889	269	0	0	0	0	0	150,997	300	306	151,603
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	111,778	2,502	233	0	0	0	0	0	114,514	228	233	114,975
083	Speech Pathology	65,873	0	0	0	0	0	0	0	65,873	127	130	66,130
085	Pharmacy	133,082	0	0	0	0	0	0	0	133,082	256	262	133,600
090	Laboratory	10,929	0	0	0	0	0	0	0	10,929	21	22	10,972
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	5,617	0	0	0	0	0	0	0	5,617	11	11	5,639
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	37,726	94,142	8,777	25,595	165,051	2,927	9,805	155	344,177	7,405	7,569	359,152 *
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	57,005	5,315	12,167	78,461	0	621	10	153,578	1,194	1,220	155,992
140	Beauty and Barber	3,592	1,418	132	0	0	0	0	0	5,142	14	15	5,170
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,117,552	\$ 204,769	\$ 19,063	\$ 37,762	\$ 243,512	\$ 2,927	\$ 10,425	\$ 164	\$ 1,097,680	\$ 9,827	\$ 10,045	\$ 1,117,552

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GARDEN GROVE CONVALESCENT HOSPITAL & GUEST HOME

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1295722809

OSHPD Facility Number:
206301181

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 12,719	19%							
	Property Tax (line 40)	52,769	81%	\$ 65,488						
005	Plant Operations and Maintenance			1,303	\$ 1,303					
010	Housekeeping			94	2	\$ 96				
060	Laundry and Linen			1,286	26	2	\$ 1,314			
065	Dietary			8,096	164	12	0	\$ 8,272		
155	Social Services			633	13	1	0	0	\$ 647	
160	Activities			1,320	27	2	0	0	0	\$ 1,348
165	Administration			2,818	57	4	0	0	0	0
166	Medical Records			192	4	0	0	0	0	0
170	Inservice Education - Nursing			47	1	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			189	4	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			906	18	1	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			784	16	1	0	0	0	0
083	Speech Pathology			0	0	0	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
ROUTINE SERVICES										
105	Skilled Nursing Care			29,509	599	44	891	5,607	647	1,268
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			17,868	363	27	423	2,665	0	80
140	Beauty and Barber			444	9	1	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 65,488	100%	\$ 65,488	\$ 1,303	\$ 96	\$ 1,314	\$ 8,272	\$ 647	\$ 1,348

*(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GARDEN GROVE CONVALESCENT HOSPITAL & GUEST HOME

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1295722809

OSHPD Facility Number:
206301181

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 19% Of Total	Property Tax 81% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 12,719	19%							
	Property Tax (line 40)	52,769	81%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 2,879	\$ 2,879				
166	Medical Records				196		\$ 196			
170	Inservice Education - Nursing			\$ 48						
	ANCILLARY SERVICES									
075	Patient Supplies			0	193	80	5	\$ 278	\$ 54	\$ 224
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	925	88	6	1,019	198	821
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	801	67	5	873	170	703
083	Speech Pathology			0	0	37	3	40	8	32
085	Pharmacy			0	0	75	5	80	16	65
090	Laboratory			0	0	6	0	7	1	5
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	3	0	3	1	3
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			45	38,610	2,169	148	40,927	7,949	32,978 *
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			3	21,430	350	24	21,803	4,235	17,569
140	Beauty and Barber			0	454	4	0	458	89	369
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 65,488	100%	\$ 48	\$ 62,413	\$ 2,879	\$ 196	\$ 65,488	\$ 12,719	\$ 52,769

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: GARDEN GROVE CONVALESCENT HOSPITAL & GUEST HOME 1295722809
 NPI: 1295722809

OSHPD Facility Number: 206301181

Fiscal Period: JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 53% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 35% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 17,247												
055	Interest - Other	7,395												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	718,692												
	Total Costs Allocable as Administration	743,334	53%											
167	CDPH Licensing Fees	36,068	3%											
168	Professional Liability Insurance	128,733	9%											
169	Quality Assurance Fees	483,503	35%											
174	Caregiver Training	0	0%											
	Total	1,391,638	100%						\$ 1,391,638					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 26,314	\$ 753	\$ 113,770	\$ 193	\$ 141,030	38,462	\$ 20,544	\$ 997	\$ 3,558	\$ 13,363	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	3,615	150,997	925	155,538	42,419	22,658	1,099	3,924	14,738	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	3,131	114,514	801	118,446	32,303	17,254	837	2,988	11,223	0
083	Speech Pathology			0	0	65,873	0	65,873	17,965	9,596	466	1,662	6,242	0
085	Pharmacy			0	0	133,082	0	133,082	36,295	19,387	941	3,357	12,610	0
090	Laboratory			0	0	10,929	0	10,929	2,981	1,592	77	276	1,036	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	5,617	0	5,617	1,532	818	40	142	532	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			2,864,722	597,590	344,177	38,610	3,845,099	1,048,650	560,129	27,179	97,005	364,337	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			176,456	268,292	153,578	21,430	619,756	169,022	90,282	4,381	15,635	58,724	0
140	Beauty and Barber			0	1,774	5,142	454	7,370	2,010	1,074	52	186	698	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,391,638		\$ 3,067,492	\$ 875,155	\$ 1,097,680	\$ 62,413	\$ 5,102,739	\$ 1,391,638					
	Total Administrative Costs							\$ 1,391,638		\$ 743,334	\$ 36,068	\$ 128,733	\$ 483,503	\$ 0
	Unit Cost Multiplier							0.27272371						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 107,780	\$ 19,872	\$ 3,075	\$ 130,728							
	TOTAL FACILITY COSTS							\$ 6,625,105						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: GARDEN GROVE CONVALESCENT HOSPITAL & GUEST HOME 1295722809

NPI:

OSHPD Facility Number: 206301181

Fiscal Period: JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 11)	Plant Ops (SQ FT) 5 (Adj 11)	Hskpng (SQ FT) 10 (Adj 11)	Laundry (LBS) 60 (Adj 12)	Dietary (MEALS) 65 (Adj 13)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj 14)	Inserv. Ed (DIRECT EXP) 170 (Adj 14)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	387									
010	Housekeeping	28	28								
060	Laundry and Linen	382	382	382							
065	Dietary	2,405	2,405	2,405							
155	Social Services	188	188	188							
160	Activities	392	392	392							
165	Administration	837	837	837							
166	Medical Records	57	57	57							
170	Inservice Education - Nursing	14	14	14							
	ANCILLARY SERVICES										
075	Patient Supplies	56	56	56						141,030	141,030
077	Specialized Support Surfaces									0	0
080	Physical Therapy	269	269	269						155,538	155,538
081	Respiratory Therapy									0	0
082	Occupational Therapy	233	233	233						118,446	118,446
083	Speech Pathology									65,873	65,873
085	Pharmacy									133,082	133,082
090	Laboratory									10,929	10,929
095	Home Health Services									0	0
100	Other Ancillary Services									5,617	5,617
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,766	8,766	8,766	164,670	98,802	2,651,706	2,651,706	2,651,706	3,845,099	3,845,099
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	5,308	5,308	5,308	78,280	46,968		167,849	167,849	619,756	619,756
140	Beauty and Barber	132	132	132						7,370	7,370
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	19,454	19,067	19,039	242,950	145,770	2,651,706	2,819,555	2,819,555	5,102,739	5,102,739
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 114,763 0.043278931	\$ 144,586 0.051279723			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 71,959 3.77400745	\$ 184,012 9.66498620	\$ 135,299 0.55689934	\$ 461,717 3.16743349	\$ 2,527 0.00095279	\$ 5,268 0.00186841	\$ 71,931 0.02551152	\$ 11,248 0.00220439	\$ 96,532 0.01891769
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 204,769 10.73944512	\$ 19,063 1.00124505	\$ 37,762 0.15543093	\$ 243,512 1.67052452	\$ 2,927 0.00110391	\$ 10,425 0.00369752	\$ 164 0.00005830	\$ 9,827 0.00192582	\$ 10,045 0.00196859
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 65,488 3.36629999	\$ 1,303 0.06832528	\$ 96 0.00505119	\$ 1,314 0.00540834	\$ 8,272 0.05674982	\$ 647 0.00024387	\$ 1,348 0.00047822	\$ 48 0.00001708	\$ 2,879 0.00056421	\$ 196 0.00003842

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

GARDEN GROVE CONVALESCENT HOSPITAL & GUEST HOME

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1295722809

OSHPD Facility Number:

206301181

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	\$ 42,205	\$ 15,837	\$ 58,042	(Sch 3)
005	.20-.39	Fringe Benefits	6200	10,120	3,797	13,917	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	148,898	55,871	204,769	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 201,223	\$ 75,505	\$ 276,728	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 107,567	\$ 35,875	\$ 143,442	(Sch 3)
010	.20-.39	Fringe Benefits	6300	29,423	11,041	40,464	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	13,644	5,118	18,762	(Sch 4)
010		Housekeeping - Total	6300	\$ 150,634	\$ 52,034	\$ 202,668	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140		0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		12,719	12,719	(Sch 5)
040		Property Taxes	7300	38,050	14,719	52,769	(Sch 5)
045		Property Insurance	7400	12,541	4,706	17,247	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	5,377	2,018	7,395	(Sch 6)
057		Subtotal 005 - 055		\$ 407,825	\$ 161,701	\$ 569,526	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 73,330	\$ 29,705	\$ 103,035	(Sch 3)
060	.20-.39	Fringe Benefits	6400	18,712	8,418	27,130	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	22,951	10,326	33,277	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 114,993	\$ 48,449	\$ 163,442	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 242,133	\$ 100,224	\$ 342,357	(Sch 3)
065	.20-.39	Fringe Benefits	6500	60,031	27,008	87,039	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	148,476	66,800	215,276	(Sch 4)
065		Dietary - Total	6500	\$ 450,640	\$ 194,032	\$ 644,672	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 4,355	\$ 17,655	\$ 22,010	(Sch 2)
075	.20-.39	Fringe Benefits	8100	672	3,632	4,304	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	113,623	(510)	113,113	(Sch 4)
075		Patient Supplies - Total	8100	\$ 118,650	\$ 20,777	\$ 139,427	
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 GROVE CONVALESCENT HOSPITAL & GUEST HOME

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1295722809

OSHPD Facility Number:
206301181

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	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	147,839	0	147,839	(Sch 4)
080		Physical Therapy - Total	8200	\$ 147,839	\$ 0	\$ 147,839	
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	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	112,834	(1,056)	111,778	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 112,834	\$ (1,056)	\$ 111,778	
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	65,873	0	65,873	(Sch 4)
083		Speech Pathology - Total	8280	\$ 65,873	\$ 0	\$ 65,873	
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	135,640	(2,558)	133,082	(Sch 4)
085		Pharmacy - Total	8300	\$ 135,640	\$ (2,558)	\$ 133,082	
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	10,980	(51)	10,929	(Sch 4)
090		Laboratory - Total	8400	\$ 10,980	\$ (51)	\$ 10,929	
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	5,617	0	5,617	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 5,617	\$ 0	\$ 5,617	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GARDEN GROVE CONVALESCENT HOSPITAL & GUEST HOME

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1295722809

OSHPD Facility Number:
206301181

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		\$ 597,433	\$ 17,112	\$ 614,545	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,188,047	\$ (78,817)	\$ 2,109,230	(Sch 2)
105	.20-.39	Fringe Benefits	6110	508,381	(3,631)	504,750	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	37,801	(75)	37,726	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,734,229	\$ (82,523)	\$ 2,651,706	
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 GROVE CONVALESCENT HOSPITAL & GUEST HOME

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1295722809

OSHPD Facility Number:
206301181

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	\$	\$ 132,802	\$ 132,802	(Sch 2)
139	.20-.39	Fringe Benefits	9100		35,047	35,047	(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	\$ 167,849	\$ 167,849	
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		3,592	3,592	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,592	\$ 0	\$ 3,592	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$ 132,802	\$ (132,802)	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	35,047	(35,047)	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	\$ 167,849	\$ (167,849)	\$ 0	
146		Subtotal 105 - 145		\$ 2,905,670	\$ (82,523)	\$ 2,823,147	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 78,399	\$ 9,126	\$ 87,525	(Sch 2)
155	.20-.39	Fringe Benefits	6600	24,398	2,840	27,238	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	645	75	720	(Sch 4)
155		Social Services - Total	6600	\$ 103,442	\$ 12,041	\$ 115,483	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GARDEN GROVE CONVALESCENT HOSPITAL & GUEST HOME

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1295722809

OSHPD Facility Number:
206301181

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	\$ 104,031	\$ 9,695	\$ 113,726	(Sch 2)
160	.20-.39	Fringe Benefits	6700	27,642	3,218	30,860	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,216	607	5,823	(Sch 4)
160		Activities - Total	6700	\$ 136,889	\$ 13,520	\$ 150,409	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 298,401	\$ 43,175	\$ 341,576	(Sch 6)
165	.20-.39	Fringe Benefits	6900	86,554	11,640	98,194	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	145,024	133,898	278,922	(Sch 6)
165		Administration - Total	6900	\$ 529,979	\$ 188,713	\$ 718,692	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 83,146	\$ (822)	\$ 82,324	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,442	0	13,442	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	9,376	0	9,376	(Sch 4)
166		Medical Records - Total	6900	\$ 105,964	\$ (822)	\$ 105,142	
167		CDPH Licensing Fees	6900	\$ 29,417	\$ 6,651	\$ 36,068	(Sch 6)
168		Professional Liability Insurance	6900	\$ 139,700	\$ (10,967)	\$ 128,733	(Sch 6)
169		Quality Assurance Fees	6900	\$ 483,503	\$ 0	\$ 483,503	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 51,619	\$ 6,009	\$ 57,628	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,644	1,471	14,115	(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	\$ 64,263	\$ 7,480	\$ 71,743	
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		\$ 1,593,157	\$ 216,616	\$ 1,809,773	
200		Total		\$ 6,069,718	\$ 555,387	\$ 6,625,105	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 111,389	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
GARDEN GROVE CONVALESCENT HOSPITAL & GUEST HOME

NPI:
1295722809

OSHPD Facility Number:
206301181 JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Fiscal Period:

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	(2,558)			(2,558)				
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	(51)			(51)				
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(78,817)			(78,817)				
105	2	Skilled Nursing Care - Fringe Benefits	(3,631)			(3,631)				
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(75)	(75)						
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

Provider Name							Fiscal Period	NPI	Adjustments	
GARDEN GROVE CONVALESCENT HOSPITAL & GUEST HOME							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1295722809	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 Report			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$111,389	\$111,389

Provider Name							Fiscal Period	NPI		Adjustments
GARDEN GROVE CONVALESCENT HOSPITAL & GUEST HOME							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1295722809		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>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$0	\$12,719	\$12,719 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	37,801	(75)	37,726
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	145,024	(12,644)	132,380 *
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501			
3	10.5	168	4	8A-1	168	4	Professional Liability Insurance	\$139,700	(\$5,965)	\$133,735 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor *	132,380	5,965	138,345 *
							To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501			
4	10.5	145	1	8A-1	145	1	Other Nonreimbursable - Salaries and Wages	\$132,802	(\$132,802)	\$0
	10.5	139	1	8A-1	139	1	Residential Care - Salaries and Wages	0	132,802	132,802
	10.5	145	4	8A-1	145	2	Other Nonreimbursable - Fringe Benefits	35,047	(35,047)	0
	10.5	139	2	8A-1	139	2	Residential Care - Fringe Benefits	0	35,047	35,047
							To reclassify residential care expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			

Provider Name							Fiscal Period	NPI	Adjustments	
GARDEN GROVE CONVALESCENT HOSPITAL & GUEST HOME							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1295722809	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										
5	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$42,205	\$15,837	\$58,042
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	10,120	3,797	13,917
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	148,898	55,871	204,769
	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	107,567	40,363	147,930 *
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	29,423	11,041	40,464
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	13,644	5,118	18,762
	10.5	035	4	8A-1	035	4	Leases and Rentals	* 12,719	164,673	177,392 *
	10.5	040	4	8A-1	040	4	Property Taxes	38,050	14,277	52,327 *
	10.5	045	4	8A-1	045	4	Property Insurance	12,541	4,706	17,247
	10.5	055	4	8A-1	055	4	Interest - Other	5,377	2,018	7,395
	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	73,330	32,991	106,321 *
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	18,712	8,418	27,130
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	22,951	10,326	33,277
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	242,133	108,936	351,069 *
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	60,031	27,008	87,039
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	148,476	66,800	215,276
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages	78,399	9,126	87,525
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	24,398	2,840	27,238
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	645	75	720
	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages	104,031	12,110	116,141 *
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	27,642	3,218	30,860
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	5,216	607	5,823
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	298,401	44,414	342,815 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	86,554	11,640	98,194
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 138,345	115,574	253,919 *
	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	51,619	6,009	57,628
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	12,644	1,471	14,115
							To include the provider's residential care apportionments for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name							Fiscal Period	NPI		Adjustments	
GARDEN GROVE CONVALESCENT HOSPITAL & GUEST HOME							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1295722809		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	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	*	\$147,930	(\$4,488)	\$143,442
	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	*	106,321	(3,286)	103,035
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	*	351,069	(8,712)	342,357
	10.5	075	1	8A-1	075	1	Patient Supplies - Salaries and Wages		4,355	17,655	22,010
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits		672	3,632	4,304
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor		113,623	(510)	113,113
	10.5	082	4	8A-1	082	4	Occupational Therapy - Other - Nonlabor		112,834	(1,056)	111,778
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor		135,640	(2,558)	133,082
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor		10,980	(51)	10,929
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages		2,188,047	(78,817)	2,109,230
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits		508,381	(3,631)	504,750
	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages	*	116,141	(2,415)	113,726
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	342,815	(1,239)	341,576
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	253,919	73,000	326,919 *
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages		83,146	(822)	82,324
	10.5	167	4	8A-1	167	4	CDPH Licensing Fees		29,417	6,651	36,068
							To reconcile the reported expenses to agree with the provider's trial balance. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
7	10.5	035	4	8A-1	035	4	Leases and Rentals	*	\$177,392	(\$164,673)	\$12,719
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	326,919	(21,630)	305,289 *
							To adjust the provider's adjustments for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
8	10.5	040	4	8A-1	040	4	Property Taxes	*	\$52,327	\$442	\$52,769
							To adjust property tax expense to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period	NPI	Adjustments		
GARDEN GROVE CONVALESCENT HOSPITAL & GUEST HOME							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1295722809	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											
9	10.5	168	4	8A-1	168	4	Professional Liability Insurance To adjust the reported liability insurance expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$133,735	(\$5,002)	\$128,733
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the US Skilledserve Home Office Audit Report for fiscal period ended December 31, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$305,289	(\$26,367)	\$278,922

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
GARDEN GROVE CONVALESCENT HOSPITAL & GUEST HOME							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1295722809	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 STATISTICS</u>										
11	10.7	139	1,2,3	7	139	Residential Care (Square Feet)	0	5,308	5,308	
	10.7	175	1	7	N/A	Total - Square Feet	14,146	5,308	19,454	
	10.7	175	2	7	N/A	Total - Square Feet	13,759	5,308	19,067	
	10.7	175	3	7	N/A	Total - Square Feet	13,731	5,308	19,039	
To establish square footage statistics for residential care cost center for proper cost allocation. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304, 2306 and 2328										
12	10.7	105	4	7	105	Skilled Nursing Care (Pounds of Laundry)	164,625	45	164,670	
	10.7	139	4	7	139	Residential Care	0	78,280	78,280	
	10.7	175	4	7	N/A	Total - Pounds of Laundry	164,625	78,325	242,950	
To establish pounds of laundry statistics for residential care cost center for proper cost allocation. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304, 2306 and 2328										
13	10.7	105	5	7	105	Skilled Nursing Care (Meals Served)	98,775	27	98,802	
	10.7	139	5	7	139	Residential Care	0	46,968	46,968	
	10.7	175	5	7	N/A	Total - Meals Served	98,775	46,995	145,770	
To establish meals served statistics for residential care cost center for proper cost allocation. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304, 2306 and 2328										
14	10.7	105	7,8	7	105	Skilled Nursing Care (Direct Expenses)	0	2,651,706	2,651,706	
	10.7	139	7,8	7	139	Residential Care	0	167,849	167,849	
	10.7	175	7,8	7	N/A	Total - Direct Expenses	0	2,819,555	2,819,555	
To establish direct expenses statistics for residential care cost center for proper cost allocation. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304, 2306 and 2328										

Provider Name							Fiscal Period	NPI		Adjustments
GARDEN GROVE CONVALESCENT HOSPITAL & GUEST HOME							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1295722809		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 PATIENT DAYS</u>										
15	11(2)	105	1	1	12		Total Patient Days - Skilled Nursing Care To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	33,524	6	33,530
16	Not Reported			1	16		Medi-Cal Managed Care Days - Skilled Nursing Care 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	25,818	25,818
17	4.1	5	2	1	15		Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2012 through December 31, 2012 Payment Period: January 01, 2012 through December 15, 2013 Report Date: December 24, 2013 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 51511	27,397	(25,818)	1,579