REPORT
ON THE
RATE SETTING AUDIT

EMERALD GARDENS NURSING CENTER
SACRAMENTO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1134261142

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Margaret A. Varho
Audit Supervisor: Margaret A. Varho
Auditor: Paula Greene

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

Date: July 25, 2012

Carol Sparks
Director of Reimbursement
Covenant Care California
27071 Aliso Creek Road, Suite 100
Aliso Viejo, CA 92656

EMERALD GARDENS NURSING CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1134261142
FISCAL PERIOD ENDED DECEMBER 31, 2010

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs 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 that include a summary of the total due the State in the amount of $8,546, which resulted from Medi-Cal overpayments

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

605 West Santa Ana Blvd., Building 28, Room 830, Santa Ana, CA 92701
(714) 558-4434 / (714) 558-4179 fax
Internet Address: www.dhcs.ca.gov

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

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

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

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

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

United States Postal Service (USPS)
Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

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

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

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

(***Original signed by Henry Igboke***) *for*

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

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
EMERALD GARDENS NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1134261142

OSHPD Facility No.:
206342204

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	$ 3,898,442	$ 104.26
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 991,158	$ 26.51
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 582,505	$ 15.58
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 528,854	$ 14.14
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 38,610	$ 1.03
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 26,243	$ 0.70
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 140,108	$ 3.75
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 350,445	$ 9.37
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 790,796	$ 21.15
11	Cost of Routine Service/Audited Total Costs	$ 7,326,700	$ 7,347,160	$ 196.48
12	Total Patient Days (Adj)	37,393	37,393	
13	Cost Per Patient Day (Cost Divided by Days)	$ 195.94	$ 196.48	
14	Overpayments (Adj 8)	$ 0	$ (8,546)	
15	Medi-Cal Days (Adj 6)	29,926	28,857	
16	Medi-Cal Managed Care Days (Adj 7)		1,069	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	$ N/A	$ 0	$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	$ 0	$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
EMERALD GARDENS NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1134261142

OSHPD Facility No.:
206342204

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE CARE - PEDIATRIC			
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	$ 0	$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Adj)	$	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Adj)	$	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Adj)	$	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
EMERALD GARDENS NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1134261142

OSHPD Facility No.:
206342204

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 158,004	$ 158,004			
160	Activities	121,516		$ 121,516		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0	
077	Specialized Support Surfaces	N/A	0	0	0	
080	Physical Therapy	0	0	0	0	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	0	0	0	0	
083	Speech Pathology	0	0	0	0	
085	Pharmacy	0	0	0	0	
090	Laboratory	0	0	0	0	
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	
101	Subacute Care Ancillary Services	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	3,618,922	158,004	121,516	3,898,442	*
110	Intermediate Care	0	0	0	0	*
115	Mentally Disordered Care	0	0	0	0	*
120	Developmentally Disabled Care	0	0	0	0	*
125	Subacute Care	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	*
128	Transitional Inpatient Care	0	0	0	0	*
130	Hospice Inpatient Care	0	0	0	0	*
135	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
139	Residential Care	0	0	0	0	
140	Beauty and Barber	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 3,898,442	$ 158,004	$ 121,516	$ 3,898,442	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: EMERALD GARDENS NURSING CENTER
Provider NPI: 1134261142
OSHPD Facility Number: 206342204
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 111,848	$ 111,848											
010	Housekeeping	235,757	4,105	$ 239,862										
060	Laundry and Linen	118,246	2,144	4,772	$ 125,162									
065	Dietary	400,982	10,653	23,717	0	$ 435,352								
155	Social Services	N/A	1,421	3,164	0	0	$ 4,585							
160	Activities	N/A	5,244	11,675	0	0	0	$ 16,920						
165	Administration	N/A	5,979	13,310	0	0	0	0		$ 19,288	$ 19,288			
166	Medical Records	100,115	687	1,530	0	0	0	0		102,332		$ 102,332		
170	Inservice Education - Nursing	89,651	2,314	5,151	0	0	0	0	$ 97,116					
	ANCILLARY SERVICES													
075	Patient Supplies		1,691	3,765	0	0	0	0	0	5,457	240	1,271	$ 6,968	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		4,681	10,420	0	0	0	0	0	15,101	1,429	7,582	24,112	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	2	9	10	
082	Occupational Therapy		1,885	4,197	0	0	0	0	0	6,082	1,261	6,691	14,034	
083	Speech Pathology		2,167	4,824	0	0	0	0	0	6,992	309	1,639	8,939	
085	Pharmacy		1,139	2,536	0	0	0	0	0	3,676	694	3,684	8,054	
090	Laboratory		0	0	0	0	0	0	0	0	113	601	714	
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	129	686	815	
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		67,226	149,662	125,162	435,352	4,585	16,920	97,116	896,024	15,088	80,046	991,158	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber		511	1,137	0	0	0	0	0	1,648	23	124	1,795	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,056,599	$ 111,848	$ 239,862	$ 125,162	$ 435,352	$ 4,585	$ 16,920	$ 97,116	$ 934,979	$ 19,288	$ 102,332	$ 1,056,599	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: EMERALD GARDENS NURSING CENTER
Provider NPI: 1134261142
OSHPD Facility Number: 206342204
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 183,038	$ 183,038											
010	Housekeeping	59,141	6,718	$ 65,859										
060	Laundry and Linen	21,232	3,508	1,310	$ 26,050									
065	Dietary	204,517	17,434	6,512	0	$ 228,463								
155	Social Services	4,547	2,326	869	0	0	$ 7,742							
160	Activities	7,215	8,582	3,206	0	0	0	$ 19,003						
165	Administration	N/A	9,784	3,654	0	0	0	0		$ 13,438	$ 13,438			
166	Medical Records	7,965	1,124	420	0	0	0	0		9,509		$ 9,509		
170	Inservice Education - Nursing	0	3,787	1,414	0	0	0	0	$ 5,201					
	ANCILLARY SERVICES													
075	Patient Supplies	74,191	2,768	1,034	0	0	0	0	0	77,993	167	118	$ 78,278	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	504,545	7,660	2,861	0	0	0	0	0	515,066	996	705	516,766	
081	Respiratory Therapy	630	0	0	0	0	0	0	0	630	1	1	632	
082	Occupational Therapy	471,090	3,085	1,152	0	0	0	0	0	475,327	879	622	476,828	
083	Speech Pathology	95,755	3,546	1,325	0	0	0	0	0	100,626	215	152	100,993	
085	Pharmacy	258,198	1,864	696	0	0	0	0	0	260,759	484	342	261,585	
090	Laboratory	44,232	0	0	0	0	0	0	0	44,232	79	56	44,367	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	50,517	0	0	0	0	0	0	0	50,517	90	64	50,671	
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	126,988	110,015	41,093	26,050	228,463	7,742	19,003	5,201	564,555	10,512	7,439	582,505	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber	3,240	836	312	0	0	0	0	0	4,388	16	12	4,416	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 2,117,041	$ 183,038	$ 65,859	$ 26,050	$ 228,463	$ 7,742	$ 19,003	$ 5,201	$ 2,094,093	$ 13,438	$ 9,509	$ 2,117,041	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
EMERALD GARDENS NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1134261142

OSHPD Facility Number:
206342204

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 604,778	93%							
	Property Tax (line 40)	44,153	7%	$ 648,931						
005	Plant Operations and Maintenance			15,369	$ 15,369					
010	Housekeeping			23,253	564	$ 23,817				
060	Laundry and Linen			12,142	295	474	$ 12,911			
065	Dietary			60,346	1,464	2,355	0	$ 64,164		
155	Social Services			8,051	195	314	0	0	$ 8,560	
160	Activities			29,707	721	1,159	0	0	0	$ 31,587
165	Administration			33,865	822	1,322	0	0	0	0
166	Medical Records			3,892	94	152	0	0	0	0
170	Inservice Education - Nursing			13,107	318	512	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			9,581	232	374	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			26,513	643	1,035	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			10,679	259	417	0	0	0	0
083	Speech Pathology			12,275	298	479	0	0	0	0
085	Pharmacy			6,454	157	252	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			380,802	9,238	14,861	12,911	64,164	8,560	31,587
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,894	70	113	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 648,931	100%	$ 648,931	$ 15,369	$ 23,817	$ 12,911	$ 64,164	$ 8,560	$ 31,587

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
EMERALD GARDENS NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1134261142

OSHPD Facility Number:
206342204

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 93% Of Total	Property Tax 7% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 604,778	93%								
	Property Tax (line 40)	44,153	7%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 36,008	$ 36,008					
166	Medical Records				4,139		$ 4,139				
170	Inservice Education - Nursing			$ 13,936							
	ANCILLARY SERVICES										
075	Patient Supplies			0	10,187	447	51	$ 10,686	$ 9,959	$ 727	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	28,191	2,668	307	31,166	29,045	2,121	
081	Respiratory Therapy			0	0	3	0	3	3	0	
082	Occupational Therapy			0	11,354	2,354	271	13,979	13,028	951	
083	Speech Pathology			0	13,052	577	66	13,695	12,763	932	
085	Pharmacy			0	6,862	1,296	149	8,307	7,742	565	
090	Laboratory			0	0	211	24	236	220	16	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	241	28	269	251	18	
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			13,936	536,060	28,167	3,237	567,464	528,854	38,610	*
110	Intermediate Care			0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	3,077	44	5	3,126	2,913	213	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 648,931	100%	$ 13,936	$ 608,784	$ 36,008	$ 4,138	$ 648,931	$ 604,778	$ 44,153	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: EMERALD GARDENS NURSING CENTER
Provider NPI: 1134261142
OSHPD Facility Number: 206342204
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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. 60% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 11% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 22,866												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	988,091												
	Total Costs Allocable as Administration	1,010,957	60%											
167	DPH Licensing Fees	33,549	2%											
168	Professional Liability Insurance	179,115	11%											
169	Quality Assurance Fees	448,011	27%											
174	Caregiver Training	0	0%											
	Total	1,671,632	100%						$ 1,671,632					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ 5,457	$ 77,993	$ 10,187	$ 93,637	20,770	$ 12,561	$ 417	$ 2,225	$ 5,566	$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	15,101	515,066	28,191	558,358	123,850	74,901	2,486	13,270	33,193	0
081	Respiratory Therapy			0	0	630	0	630	140	85	3	15	37	0
082	Occupational Therapy			0	6,082	475,327	11,354	492,764	109,300	66,102	2,194	11,712	29,293	0
083	Speech Pathology			0	6,992	100,626	13,052	120,670	26,766	16,187	537	2,868	7,173	0
085	Pharmacy			0	3,676	260,759	6,862	271,297	60,177	36,393	1,208	6,448	16,128	0
090	Laboratory			0	0	44,232	0	44,232	9,811	5,934	197	1,051	2,629	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	50,517	0	50,517	11,205	6,777	225	1,201	3,003	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			3,898,442	896,024	564,555	536,060	5,895,080	1,307,592	790,796	26,243	140,108	350,445	0 *
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0 *
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,648	4,388	3,077	9,114	2,022	1,223	41	217	542	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 1,671,632		$ 3,898,442	$ 934,979	$ 2,094,093	$ 608,784	$ 7,536,298	$ 1,671,632					
	Total Administrative Costs							$ 1,671,632		$ 1,010,957	$ 33,549	$ 179,115	$ 448,011	$ -
	Unit Cost Multiplier							0.22181076						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 121,620	$ 22,948	$ 40,147	$ 184,715						
	TOTAL FACILITY COSTS							$ 9,392,645						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: EMERALD GARDENS NURSING CENTER
Provider NPI: 1134261142
OSHPD Facility Number: 206342204
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	462									
010	Housekeeping	699	699								
060	Laundry and Linen	365	365	365							
065	Dietary	1,814	1,814	1,814							
155	Social Services	242	242	242							
160	Activities	893	893	893							
165	Administration	1,018	1,018	1,018							
166	Medical Records	117	117	117							
170	Inservice Education - Nursing	394	394	394							
	ANCILLARY SERVICES										
075	Patient Supplies	288	288	288						93,637	93,637
077	Specialized Support Surfaces									0	0
080	Physical Therapy	797	797	797						558,358	558,358
081	Respiratory Therapy									630	630
082	Occupational Therapy	321	321	321						492,764	492,764
083	Speech Pathology	369	369	369						120,670	120,670
085	Pharmacy	194	194	194						271,297	271,297
090	Laboratory									44,232	44,232
095	Home Health Services									0	0
100	Other Ancillary Services									50,517	50,517
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,447	11,447	11,447	74,786	110,700	3,745,910	3,745,910	3,745,910	5,895,080	5,895,080
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	87	87	87						9,114	9,114
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	19,507	19,045	18,346	74,786	110,700	3,745,910	3,745,910	3,745,910	7,536,298	7,536,298
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 158,004	$ 121,516			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.042180405	0.032439648			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 111,848	$ 239,862	$ 125,162	$ 435,352	$ 4,585	$ 16,920	$ 97,116	$ 19,288	$ 102,332
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		5.87282751	13.07435443	1.67359829	3.93272076	0.00122406	0.00451688	0.02592593	0.00255938	0.01357853
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 183,038	$ 65,859	$ 26,050	$ 228,463	$ 7,742	$ 19,003	$ 5,201	$ 13,438	$ 9,509
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.61081649	3.58982671	0.34833037	2.06380277	0.00206667	0.00507305	0.00138846	0.00178314	0.00126182
	TOTAL CAPITAL COSTS - SCH. 5	$ 648,931	$ 15,369	$ 23,817	$ 12,911	$ 64,164	$ 8,560	$ 31,587	$ 13,936	$ 36,008	$ 4,139
	UNIT COST MULTIPLIER (CAPITAL COSTS)	33.26657098	0.80699164	1.29823505	0.17263534	0.57962458	0.00228515	0.00843240	0.00372046	0.00477801	0.00054914

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EMERALD GARDENS NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1134261142

OSHPD Facility Number:
206342204

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	$ 82,404	$ 0	$ 82,404	(Sch 3)
005	.20-.39	Fringe Benefits	6200	29,444	0	29,444	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	183,038	0	183,038	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 294,886	$ 0	$ 294,886	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 173,072	$ 0	$ 173,072	(Sch 3)
010	.20-.39	Fringe Benefits	6300	62,685	0	62,685	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	59,141	0	59,141	(Sch 4)
010		Housekeeping - Total	6300	$ 294,898	$ 0	$ 294,898	
015		Depreciation: Buildings and Improvements	7110 - 7120	$	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	37,328	0	37,328	(Sch 5)
025		Depreciation: Equipment	7140	24,600	22	24,622	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	542,075	0	542,075	(Sch 5)
040		Property Taxes	7300	44,153	0	44,153	(Sch 5)
045		Property Insurance	7400	22,866	0	22,866	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		753	753	(Sch 5)
055		Interest - Other	7600	$ 753	$ (753)	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 1,261,559	$ 22	$ 1,261,581	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 90,156	$ 0	$ 90,156	(Sch 3)
060	.20-.39	Fringe Benefits	6400	28,090	0	28,090	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	21,232	0	21,232	(Sch 4)
060		Laundry and Linen - Total	6400	$ 139,478	$ 0	$ 139,478	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 299,604	$ 0	$ 299,604	(Sch 3)
065	.20-.39	Fringe Benefits	6500	101,378	0	101,378	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	204,517	0	204,517	(Sch 4)
065		Dietary - Total	6500	$ 605,499	$ 0	$ 605,499	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	74,191	0	74,191	(Sch 4)
075		Patient Supplies - Total	8100	$ 74,191	$ 0	$ 74,191	
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:
EMERALD GARDENS NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1134261142

OSHPD Facility Number:
206342204

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	493,337	11,208	504,545	(Sch 4)
080		Physical Therapy - Total	8200	$ 493,337	$ 11,208	$ 504,545	
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	630	0	630	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 630	$ 0	$ 630	
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	460,486	10,604	471,090	(Sch 4)
082		Occupational Therapy - Total	8250	$ 460,486	$ 10,604	$ 471,090	
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	93,607	2,148	95,755	(Sch 4)
083		Speech Pathology - Total	8280	$ 93,607	$ 2,148	$ 95,755	
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	258,198	0	258,198	(Sch 4)
085		Pharmacy - Total	8300	$ 258,198	$ 0	$ 258,198	
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	44,232	0	44,232	(Sch 4)
090		Laboratory - Total	8400	$ 44,232	$ 0	$ 44,232	
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	47,957	2,560	50,517	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 47,957	$ 2,560	$ 50,517	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EMERALD GARDENS NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1134261142

OSHPD Facility Number:
206342204

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 1,472,638	$ 26,520	$ 1,499,158	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 2,699,842	$ 0	$ 2,699,842	(Sch 2)
105	.20-.39	Fringe Benefits	6110	919,080	0	919,080	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	130,873	(3,885)	126,988	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 3,749,795	$ (3,885)	$ 3,745,910	
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:
EMERALD GARDENS NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1134261142

OSHPD Facility Number:
206342204

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EMERALD GARDENS NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1134261142

OSHPD Facility Number:
206342204

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$	$ 0	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	3,240	0	3,240	(Sch 4)
140		Beauty and Barber - Total	8900	$ 3,240	$ 0	$ 3,240	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 3,753,035	$ (3,885)	$ 3,749,150	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 114,726	$ 0	$ 114,726	(Sch 2)
155	.20-.39	Fringe Benefits	6600	43,278	0	43,278	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	4,547	0	4,547	(Sch 4)
155		Social Services - Total	6600	$ 162,551	$ 0	$ 162,551	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EMERALD GARDENS NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1134261142

OSHPD Facility Number:
206342204

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	$ 92,772	$ 0	$ 92,772	(Sch 2)
160	.20-.39	Fringe Benefits	6700	28,744	0	28,744	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,215	0	7,215	(Sch 4)
160		Activities - Total	6700	$ 128,731	$ 0	$ 128,731	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 322,755	$ 0	$ 322,755	(Sch 6)
165	.20-.39	Fringe Benefits	6900	117,045	0	117,045	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	560,563	(12,272)	548,291	(Sch 6)
165		Administration - Total	6900	$ 1,000,363	$ (12,272)	$ 988,091	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 73,469	$ 0	$ 73,469	(Sch 3)
166	.20-.39	Fringe Benefits	6900	26,646	0	26,646	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,965	0	7,965	(Sch 4)
166		Medical Records - Total	6900	$ 108,080	$ 0	$ 108,080	
167		CDPH Licensing Fees	6900	$ 33,549	$ 0	$ 33,549	(Sch 6)
168		Professional Liability Insurance	6900	$ 179,115	$ 0	$ 179,115	(Sch 6)
169		Quality Assurance Fees	6900	$ 448,011	$ 0	$ 448,011	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 66,880	$ 0	$ 66,880	(Sch 3)
170	.20-.39	Fringe Benefits	6800	22,771	0	22,771	(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	$ 89,651	$ 0	$ 89,651	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 2,150,051	$ (12,272)	$ 2,137,779	
200		**Total**		**$ 9,382,260**	**$ 10,385**	**$ 9,392,645**	

Provider Name: EMERALD GARDENS NURSING CENTER

Provider NPI: 1134261142

OSHPD Facility Number: 206342204

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	0								
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	0								
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	0								
010	3	Housekeeping - Agency Staff	0								
010	4	Housekeeping - Other - Nonlabor	0								
015	4	Depreciation: Buildings and Improvements	0								
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	22			22					
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	0								
040	4	Property Taxes	0								
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	753		753						
055	4	Interest - Other	(753)		(753)						
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	0								
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	0								
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	11,208				11,208				
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	0								
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	10,604				10,604				
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								

Provider Name: EMERALD GARDENS NURSING CENTER

Provider NPI: 1134261142

OSHPD Facility Number: 206342204

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	2,148				2,148				
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
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	2,560	2,560							
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	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	(3,885)	(2,560)		(1,325)					
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: EMERALD GARDENS NURSING CENTER

Provider NPI: 1134261142

OSHPD Facility Number: 206342204

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	(12,272)					(12,272)			
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								

Provider Name: EMERALD GARDENS NURSING CENTER

Provider NPI: 1134261142

OSHPD Facility Number: 206342204

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$10,385 (To Sch 8)	0	0	(1,303)	23,960	(12,272)	0	0	0

Provider Name	Fiscal Period	Provider NPI	Adjustments
EMERALD GARDENS NURSING CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1134261142	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATIONS OF REPORTED COSTS			
1	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	$47,957	$2,560	$50,517
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	130,873	(2,560)	128,313 *
							To reclassify laboratory and X-ray expense to the appropria cost center.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2202.8 and 2203.2			
							CCR, Title 22, Section 51511			
2	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	$0	$753	$753
	10.5	055	4	8A-1	055	4	Interest - Other	753	(753)	0
							To reclassify leasehold interest expense to the appropriate cost center.			
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
							CCR, Title 22, Section 52000			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
EMERALD GARDENS NURSING CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1134261142	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS				
3	10.5	025	4	8A-1	025	4	Depreciation - Equipment		$24,600	$22	$24,622
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	128,313	(1,325)	126,988
							To reverse the provider's adjustment to expense assets and to add back the depreciation expense for items that should be capitalized. 42 CFR 413.20 and 413.134 CMS Pub. 15-1, Sections 104.8, 108.1, 108.2 and 2300				
4	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor		$493,337	$11,208	$504,545
	10.5	082	4	8A-1	082	4	Occupational Therapy - Other - Nonlabor		460,486	10,604	471,090
	10.5	083	4	8A-1	083	4	Speech Pathology - Other - Nonlabor		93,607	2,148	95,755
							To adjust expenses from a related organization to actual cost. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1000, 2300 and 2304				
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor		$560,563	($12,272)	$548,291
							To adjust reported home office costs to agree with the Covenant Care California, LLC Home Office Audit Report for fiscal period ended December 31, 2010. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
EMERALD GARDENS NURSING CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1134261142	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA			
6	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2010 through December 31, 2010 Payment Period: January 1, 2010 through April 30, 2012 Report Date: June 8, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	29,926	(1,069)	28,857
7	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	1,069	1,069

Provider Name	Fiscal Period	Provider NPI	Adjustments
EMERALD GARDENS NURSING CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1134261142	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO OTHER MATTERS			
8	Not Reported			1	14	N/A	Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	$0	$8,546	$8,546