REPORT
ON THE
RATE SETTING AUDIT

AMBERWOOD GARDENS
SAN JOSE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1689662330

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Louise Wong
Audit Supervisor: David Mui
Auditor: Joanne Hui

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

April 10, 2012

Stephen Hooker, Administrator
Amberwood Gardens
1601 Petersen Avenue
San Jose, CA 95129

AMBERWOOD GARDENS
NATIONAL PROVIDER IDENTIFIER (NPI) 1689662330
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 $82,329, 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.

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 Medi-Cal Benefits, Waiver Analysis and Rates Division.

850 Marina Bay Parkway, Building P, 2nd Floor, MS 2104, Richmond, CA 94804-6403
Telephone: (510) 620-3100 FAX: (510) 620-3111
Internet Address: www.dhcs.ca.gov

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:

John Melton, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
AMBERWOOD GARDENS

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

Provider NPI:
1689662330

OSHPD Facility No.:
206431808

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	$ 6,007,830	$ 94.78
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 983,384	$ 15.51
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 1,106,712	$ 17.46
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 914,118	$ 14.42
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 72,007	$ 1.14
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 38,403	$ 0.61
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 99,381	$ 1.57
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 533,516	$ 8.42
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 929,987	$ 14.67
11	Cost of Routine Service/Audited Total Costs	$ 2,216,428	$ 10,685,340	$ 168.58
12	Total Patient Days (Adj)	63,384	63,384	
13	Cost Per Patient Day (Cost Divided by Days)	$ 34.97	$ 168.58	
14	Overpayments (Adj 14)	$ 0	$ (7,255)	
15	Medi-Cal Days (Adj 7)	55,202	55,080	
16	Medi-Cal Managed Care Days (Adj 8)		1,323	
	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	$ 4,013,626	$ 246.37 *
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ N/A	$ 349,811	$ 21.47 *
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ N/A	$ 989,624	$ 60.75 *
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ N/A	$ 359,465	$ 22.07 *
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ N/A	$ 28,316	$ 1.74 *
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ N/A	$ 24,270	$ 1.49 *
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ N/A	$ 62,806	$ 3.86 *
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ N/A	$ 337,166	$ 20.70 *
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	$ 587,723	$ 36.08 *
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 12,986,585	$ 6,752,807	$ 414.51 *
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	16,291	16,291	
41	Cost Per Patient Day (Cost Divided by Days)	$ 797.16	$ 414.51	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	$ 0	$ (75,074)	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
AMBERWOOD GARDENS

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

Provider NPI:
1689662330

OSHPD Facility No.:
206431808

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)	$ 1,084,062	$ 563,821	
54	Total Patient Days (Adj)	3,381	3,381	
55	Cost Per Patient Day (Cost Divided by Days)	$ 320.63	$ 166.76	
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	

* (From Subacute Care Schedule 1)

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
AMBERWOOD GARDENS

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

Provider NPI:
1689662330

OSHPD Facility No.:
206431808

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	$ 120,817	$ 120,817			
160	Activities	306,834		$ 306,834		
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	544,322	0	0	544,322	***
081	Respiratory Therapy	0	0	0	0	***
082	Occupational Therapy	415,946	0	0	415,946	***
083	Speech Pathology	171,499	0	0	171,499	***
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	5,764,588	68,719	174,523	6,007,830	*
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	3,691,027	48,481	123,126	3,862,634	**
126	Subacute Care - Pediatric	0	0	0	0	*
128	Transitional Inpatient Care	0	0	0	0	*
130	Hospice Inpatient Care	319,047	3,617	9,185	331,849	*
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	$ 11,334,080	$ 120,817	$ 306,834	$ 11,334,080	

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: AMBERWOOD GARDENS
Provider NPI: 1689662330
OSHPD Facility Number: 206431808
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	$ 180,090	$ 180,090											
010	Housekeeping	235,776	1,424	$ 237,200										
060	Laundry and Linen	154,935	3,226	4,282	$ 162,443									
065	Dietary	575,770	10,816	14,360	0	$ 600,946								
155	Social Services	N/A	309	411	0	0	$ 720							
160	Activities	N/A	610	809	0	0	0	$ 1,419						
165	Administration	N/A	3,812	5,061	0	0	0	0		$ 8,874	$ 8,874			
166	Medical Records	117,714	562	746	0	0	0	0		119,022		$ 119,022		
170	Inservice Education - Nursing	147,839	1,117	1,483	0	0	0	0	$ 150,439					
	ANCILLARY SERVICES													
075	Patient Supplies		719	954	0	0	0	0	0	1,673	126	1,686	$ 3,485	***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy		1,808	2,401	0	0	0	0	0	4,209	303	4,061	8,573	***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy		1,808	2,401	0	0	0	0	0	4,209	235	3,147	7,591	***
083	Speech Pathology		1,808	2,401	0	0	0	0	0	4,209	105	1,407	5,721	***
085	Pharmacy		0	0	0	0	0	0	0	0	176	2,364	2,540	***
090	Laboratory		0	0	0	0	0	0	0	0	32	434	466	***
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	15	201	215	***
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care		104,824	139,166	124,273	459,741	410	807	85,567	914,788	4,759	63,837	983,384	*
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		41,120	54,592	31,479	116,456	289	569	60,368	304,874	2,863	38,397	346,133	**
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		5,516	7,323	6,690	24,749	22	42	4,504	48,847	251	3,368	52,466	*
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		610	809	0	0	0	0	0	1,419	9	121	1,549	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,412,124	$ 180,090	$ 237,200	$ 162,443	$ 600,946	$ 720	$ 1,419	$ 150,439	$ 1,284,228	$ 8,874	$ 119,022	$ 1,412,124	

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: AMBERWOOD GARDENS
Provider NPI: 1689662330
OSHPD Facility Number: 206431808
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	$ 572,795	$ 572,795											
010	Housekeeping	116,807	4,529	$ 121,336										
060	Laundry and Linen	19,443	10,259	2,191	$ 31,893									
065	Dietary	369,714	34,402	7,346	0	$ 411,462								
155	Social Services	2,523	984	210	0	0	$ 3,717							
160	Activities	52,776	1,939	414	0	0	0	$ 55,129						
165	Administration	N/A	12,126	2,589	0	0	0	0		$ 14,715	$ 14,715			
166	Medical Records	36,160	1,787	382	0	0	0	0		38,329		$ 38,329		
170	Inservice Education - Nursing	2,210	3,552	759	0	0	0	0	$ 6,521					
	ANCILLARY SERVICES													
075	Patient Supplies	226,421	2,286	488	0	0	0	0	0	229,195	208	543	$ 229,947	***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy	0	5,752	1,228	0	0	0	0	0	6,980	502	1,308	8,790	***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy	0	5,752	1,228	0	0	0	0	0	6,980	389	1,014	8,383	***
083	Speech Pathology	0	5,752	1,228	0	0	0	0	0	6,980	174	453	7,607	***
085	Pharmacy	332,020	0	0	0	0	0	0	0	332,020	292	761	333,073	***
090	Laboratory	60,911	0	0	0	0	0	0	0	60,911	54	140	61,104	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	***
100	Other Ancillary Services	28,168	0	0	0	0	0	0	0	28,168	25	65	28,257	***
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	297,312	333,403	71,188	24,399	314,780	2,114	31,357	3,709	1,078,262	7,892	20,557	1,106,712	*
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	585,628	130,787	27,926	6,180	79,736	1,492	22,122	2,617	856,488	4,747	12,365	873,600	**
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		17,545	3,746	1,313	16,946	111	1,650	195	41,507	416	1,085	43,008	*
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	8,196	1,939	414	0	0	0	0	0	10,549	15	39	10,603	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 2,711,084	$ 572,795	$ 121,336	$ 31,893	$ 411,462	$ 3,717	$ 55,129	$ 6,521	$ 2,658,040	$ 14,715	$ 38,329	$ 2,711,084	

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
AMBERWOOD GARDENS

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

Provider NPI:
1689662330

OSHPD Facility Number:
206431808

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)	$ 1,371,641	93%							
	Property Tax (line 40)	108,047	7%	$ 1,479,688						
005	Plant Operations and Maintenance			12,932	$ 12,932					
010	Housekeeping			11,598	102	$ 11,700				
060	Laundry and Linen			26,271	232	211	$ 26,714			
065	Dietary			88,094	777	708	0	$ 89,579		
155	Social Services			2,520	22	20	0	0	$ 2,562	
160	Activities			4,965	44	40	0	0	0	$ 5,049
165	Administration			31,051	274	250	0	0	0	0
166	Medical Records			4,576	40	37	0	0	0	0
170	Inservice Education - Nursing			9,097	80	73	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			5,854	52	47	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			14,729	130	118	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			14,729	130	118	0	0	0	0
083	Speech Pathology			14,729	130	118	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			853,746	7,527	6,864	20,437	68,531	1,457	2,872
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			334,907	2,953	2,693	5,177	17,359	1,028	2,026
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			44,927	396	361	1,100	3,689	77	151
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			4,965	44	40	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 1,479,688	100%	$ 1,479,688	$ 12,932	$ 11,700	$ 26,714	$ 89,579	$ 2,562	$ 5,049

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
AMBERWOOD GARDENS

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

Provider NPI:
1689662330

OSHPD Facility Number:
206431808

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)	$ 1,371,641	93%								
	Property Tax (line 40)	108,047	7%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 31,574	$ 31,574					
166	Medical Records				4,653		$ 4,653				
170	Inservice Education - Nursing			$ 9,250							
	ANCILLARY SERVICES										
075	Patient Supplies			0	5,953	447	66	$ 6,466	$ 5,994	$ 472	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	***
080	Physical Therapy			0	14,977	1,077	159	16,213	15,029	1,184	***
081	Respiratory Therapy			0	0	0	0	0	0	0	***
082	Occupational Therapy			0	14,977	835	123	15,935	14,771	1,164	***
083	Speech Pathology			0	14,977	373	55	15,405	14,280	1,125	***
085	Pharmacy			0	0	627	92	719	667	53	***
090	Laboratory			0	0	115	17	132	122	10	***
095	Home Health Services			0	0	0	0	0	0	0	***
100	Other Ancillary Services			0	0	53	8	61	57	4	***
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			5,261	966,695	16,935	2,496	986,125	914,118	72,007	*
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			3,712	369,854	10,186	1,501	381,541	353,681	27,860	**
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			277	50,979	894	132	52,004	48,207	3,797	*
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	5,049	32	5	5,086	4,714	371	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 1,479,688	100%	$ 9,250	$ 1,443,461	$ 31,574	$ 4,653	$ 1,479,688	$ 1,371,641	$ 108,047	

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: AMBERWOOD GARDENS
Provider NPI: 1689662330
OSHPD Facility Number: 206431808
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. 58% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 33% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 19,640													
055	Interest - Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	1,714,296													
	Total Costs Allocable as Administration	1,733,936	58%												
167	DPH Licensing Fees	71,602	2%												
168	Professional Liability Insurance	185,294	6%												
169	Quality Assurance Fees	994,727	33%												
174	Caregiver Training	0	0%												
	Total	2,985,559	100%						$ 2,985,559						
	ANCILLARY SERVICES														
075	Patient Supplies			$ -	$ 1,673	$ 229,195	$ 5,953	$ 236,822	42,288	$ 24,560	$ 1,014	$ 2,625	$ 14,089	$ -	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy			544,322	4,209	6,980	14,977	570,488	101,869	59,163	2,443	6,322	33,941	0	***
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy			415,946	4,209	6,980	14,977	442,112	78,945	45,849	1,893	4,900	26,303	0	***
083	Speech Pathology			171,499	4,209	6,980	14,977	197,665	35,296	20,499	846	2,191	11,760	0	***
085	Pharmacy			0	0	332,020	0	332,020	59,287	34,432	1,422	3,680	19,753	0	***
090	Laboratory			0	0	60,911	0	60,911	10,877	6,317	261	675	3,624	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	***
100	Other Ancillary Services			0	0	28,168	0	28,168	5,030	2,921	121	312	1,676	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			6,007,830	914,788	1,078,262	966,695	8,967,576	1,601,288	929,987	38,403	99,381	533,516	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			3,862,634	304,874	856,488	369,854	5,393,849	963,148	559,372	23,099	59,776	320,901	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			331,849	48,847	41,507	50,979	473,181	84,493	49,072	2,026	5,244	28,151	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	1,419	10,549	5,049	17,017	3,039	1,765	73	189	1,012	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 2,985,559		$ 11,334,080	$ 1,284,228	$ 2,658,040	$ 1,443,461	$ 16,719,809	$ 2,985,559						
	Total Administrative Costs							$ 2,985,559		$ 1,733,936	$ 71,602	$ 185,294	$ 994,727	$ -	
	Unit Cost Multiplier							0.17856418							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 127,896	$ 53,044	$ 36,227	$ 217,167							
	TOTAL FACILITY COSTS							$ 19,922,535							

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name: AMBERWOOD GARDENS
Provider NPI: 1689662330
OSHPD Facility Number: 206431808
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 6)	(Adj 5,6)	(Adj 5, 6)							
	GENERAL SERVICES										
005	Plant Operations and Maintenance	698									
010	Housekeeping	626	626								
060	Laundry and Linen	1,418	1,418	1,418							
065	Dietary	4,755	4,755	4,755							
155	Social Services	136	136	136							
160	Activities	268	268	268							
165	Administration	1,676	1,676	1,676							
166	Medical Records	247	247	247							
170	Inservice Education - Nursing	491	491	491							
	ANCILLARY SERVICES										
075	Patient Supplies	316	316	316						236,822	236,822
077	Specialized Support Surfaces									0	0
080	Physical Therapy	795	795	795						570,488	570,488
081	Respiratory Therapy									0	0
082	Occupational Therapy	795	795	795						442,112	442,112
083	Speech Pathology	795	795	795						197,665	197,665
085	Pharmacy									332,020	332,020
090	Laboratory									60,911	60,911
095	Home Health Services									0	0
100	Other Ancillary Services									28,168	28,168
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	46,082	46,082	46,082	927,630	188,415	6,061,900	6,061,900	6,061,900	8,967,576	8,967,576
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	18,077	18,077	18,077	234,976	47,727	4,276,655	4,276,655	4,276,655	5,393,849	5,393,849
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care	2,425	2,425	2,425	49,937	10,143	319,047	319,047	319,047	473,181	473,181
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	268	268	268						17,017	17,017
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	79,868	79,170	78,544	1,212,543	246,285	10,657,602	10,657,602	10,657,602	16,719,809	16,719,809
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 120,817	$ 306,834			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.011336227	0.028790154			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 180,090	$ 237,200	$ 162,443	$ 600,946	$ 720	$ 1,419	$ 150,439	$ 8,874	$ 119,022
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.27472528	3.01996305	0.13396875	2.44004403	0.00006757	0.00013314	0.01411562	0.00053074	0.00711861
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 572,795	$ 121,336	$ 31,893	$ 411,462	$ 3,717	$ 55,129	$ 6,521	$ 14,715	$ 38,329
	UNIT COST MULTIPLIER (INDIRECT OTHER)		7.23500063	1.54481705	0.02630239	1.67067435	0.00034877	0.00517274	0.00061185	0.00088009	0.00229241
	TOTAL CAPITAL COSTS - SCH. 5	$ 1,479,688	$ 12,932	$ 11,700	$ 26,714	$ 89,579	$ 2,562	$ 5,049	$ 9,250	$ 31,574	$ 4,653
	UNIT COST MULTIPLIER (CAPITAL COSTS)	18.52666900	0.16333984	0.14896040	0.02203110	0.36372211	0.00024040	0.00047373	0.00086792	0.00188843	0.00027831

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
AMBERWOOD GARDENS

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

Provider NPI:
1689662330

OSHPD Facility Number:
206431808

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	$ 140,908	$ 0	$ 140,908	(Sch 3)
005	.20-.39	Fringe Benefits	6200	39,182	0	39,182	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	573,802	(1,007)	572,795	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 753,892	$ (1,007)	$ 752,885	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$	$ 0	$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	235,776	0	235,776	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	116,807	0	116,807	(Sch 4)
010		Housekeeping - Total	6300	$ 352,583	$ 0	$ 352,583	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 265,595	$ 0	$ 265,595	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	11,606	0	11,606	(Sch 5)
025		Depreciation: Equipment	7140	44,818	0	44,818	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	356,663	0	356,663	(Sch 5)
040		Property Taxes	7300	108,047	0	108,047	(Sch 5)
045		Property Insurance	7400	18,772	868	19,640	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	692,959	0	692,959	(Sch 5)
055		Interest - Other	7600	$	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 2,604,935	$ (139)	$ 2,604,796	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$	$ 0	$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	154,935	0	154,935	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	19,443	0	19,443	(Sch 4)
060		Laundry and Linen - Total	6400	$ 174,378	$ 0	$ 174,378	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 486,366	$ 0	$ 486,366	(Sch 3)
065	.20-.39	Fringe Benefits	6500	89,404	0	89,404	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	369,714	0	369,714	(Sch 4)
065		Dietary - Total	6500	$ 945,484	$ 0	$ 945,484	
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	210,061	16,360	226,421	(Sch 4)
075		Patient Supplies - Total	8100	$ 210,061	$ 16,360	$ 226,421	
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:
AMBERWOOD GARDENS

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

Provider NPI:
1689662330

OSHPD Facility Number:
206431808

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	544,322	0	544,322	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	$ 544,322	$ 0	$ 544,322	
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	415,946	0	415,946	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	$ 415,946	$ 0	$ 415,946	
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	171,499	0	171,499	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 171,499	$ 0	$ 171,499	
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	319,655	12,365	332,020	(Sch 4)
085		Pharmacy - Total	8300	$ 319,655	$ 12,365	$ 332,020	
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	60,911	0	60,911	(Sch 4)
090		Laboratory - Total	8400	$ 60,911	$ 0	$ 60,911	
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	28,168	0	28,168	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 28,168	$ 0	$ 28,168	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: AMBERWOOD GARDENS

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

Provider NPI: 1689662330

OSHPD Facility Number: 206431808

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		$ 1,750,562	$ 28,725	$ 1,779,287	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 4,870,735	$ 0	$ 4,870,735	(Sch 2)
105	.20-.39	Fringe Benefits	6110	877,011	0	877,011	(Sch 2)
105	.49	Agency Staff	6110	16,842	0	16,842	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	307,566	(10,254)	297,312	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 6,072,154	$ (10,254)	$ 6,061,900	
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	$ 2,063,968	$ 0	$ 2,063,968	(Sch 2)
125	.20-.39	Fringe Benefits	6150	430,936	0	430,936	(Sch 2)
125	.49	Agency Staff	6150	1,196,123	0	1,196,123	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	587,199	(1,571)	585,628	(Sch 4)
125		Subacute Care - Total	6150	$ 4,278,226	$ (1,571)	$ 4,276,655	
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:
AMBERWOOD GARDENS

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

Provider NPI:
1689662330

OSHPD Facility Number:
206431808

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	$ 256,354	$ 0	$ 256,354	
130	.20-.39	Fringe Benefits	6180	54,154	0	54,154	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180	9,079	(540)	8,539	
130		Hospice Inpatient Care - Total	6180	$ 319,587	$ (540)	$ 319,047	(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	8,196	0	8,196	(Sch 4)
140		Beauty and Barber - Total	8900	$ 8,196	$ 0	$ 8,196	
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**		$ 10,678,163	$ (12,365)	$ 10,665,798	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 96,148	$ 0	$ 96,148	(Sch 2)
155	.20-.39	Fringe Benefits	6600	24,669	0	24,669	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,523	0	2,523	(Sch 4)
155		Social Services - Total	6600	$ 123,340	$ 0	$ 123,340	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
AMBERWOOD GARDENS

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

Provider NPI:
1689662330

OSHPD Facility Number:
206431808

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	$ 249,967	$ 0	$ 249,967	(Sch 2)
160	.20-.39	Fringe Benefits	6700	56,867	0	56,867	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	52,776	0	52,776	(Sch 4)
160		Activities - Total	6700	$ 359,610	$ 0	$ 359,610	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 617,355	$ 0	$ 617,355	(Sch 6)
165	.20-.39	Fringe Benefits	6900	132,759	0	132,759	(Sch 6)
165	.49	Agency Staff	6900	200,000	0	200,000	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	764,182	0	764,182	(Sch 6)
165		Administration - Total	6900	$ 1,714,296	$ 0	$ 1,714,296	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 91,485	$ 0	$ 91,485	(Sch 3)
166	.20-.39	Fringe Benefits	6900	26,229	0	26,229	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	36,160	0	36,160	(Sch 4)
166		Medical Records - Total	6900	$ 153,874	$ 0	$ 153,874	
167		CDPH Licensing Fees	6900	$ 71,602	$ 0	$ 71,602	(Sch 6)
168		Professional Liability Insurance	6900	$ 185,294	$ 0	$ 185,294	(Sch 6)
169		Quality Assurance Fees	6900	$ 994,727	$ 0	$ 994,727	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 129,703	$ 0	$ 129,703	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,136	0	18,136	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,210	0	2,210	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 150,049	$ 0	$ 150,049	
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		$ 3,752,792	$ 0	$ 3,752,792	
200		**Total**		**$ 19,906,314**	**$ 16,221**	**$ 19,922,535**	

Provider Name: AMBERWOOD GARDENS

Provider NPI: 1689662330

OSHPD Facility Number: 206431808

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	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	(1,007)		(1,007)						
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	0								
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	0								
040	4	Property Taxes	0								
045	4	Property Insurance	868				868				
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
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	16,360			16,360					
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	0								
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	0								
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								

Provider Name: AMBERWOOD GARDENS

Provider NPI: 1689662330

OSHPD Facility Number: 206431808

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	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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	12,365	12,365							
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	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	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	(10,254)	(10,254)							
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	(1,571)	(1,571)							
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: AMBERWOOD GARDENS

Provider NPI: 1689662330

OSHPD Facility Number: 206431808

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	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	(540)	(540)							
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	0								
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: AMBERWOOD GARDENS

Provider NPI: 1689662330

OSHPD Facility Number: 206431808

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	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$16,221 (To Sch 8)	0	(1,007)	16,360	868	0	0	0	0

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
AMBERWOOD GARDENS

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

Provider NPI:
1689662330

OSHPD Facility No:
206431808

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE CARE COST PER PATIENT DAY
	SUBACUTE CARE ROUTINE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	$ N/A	$ 3,862,634	$ 237.10
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	$ N/A	$ 346,133	$ 21.25
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	$ N/A	$ 873,600	$ 53.62
4	Cost of Capital Related (Sch. 5, Ln. 125)	$ N/A	$ 353,681	$ 21.71
5	Property Taxes (Sch. 5, Ln. 125)	$ N/A	$ 27,860	$ 1.71
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	$ N/A	$ 23,099	$ 1.42
7	Professional Liability Insurance (Sch. 6, Ln. 125)	$ N/A	$ 59,776	$ 3.67
8	Quality Assurance Fees (Sch. 6, Ln. 125)	$ N/A	$ 320,901	$ 19.70
9	Caregiver Training (Sch. 6. Ln. 125)	$ N/A	$ 0	$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	$ N/A	$ 559,372	$ 34.34
11	Cost of Routine Service/Audited Total Routine Costs	$ 12,367,664	$ 6,427,056	$ 394.52
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	$ 759.17	$ 394.52	
	SUBACUTE CARE ANCILLARY			
13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	$ N/A	$ 150,992	$ 9.27
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	$ N/A	$ 3,678	$ 0.23
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	$ N/A	$ 116,025	$ 7.12
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	$ N/A	$ 5,784	$ 0.36
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	$ N/A	$ 456	$ 0.03
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	$ N/A	$ 1,171	$ 0.07
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	$ N/A	$ 3,030	$ 0.19
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	$ N/A	$ 16,265	$ 1.00
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	$ N/A	$ 0	$ 0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	$ N/A	$ 28,351	$ 1.74
23	Cost of Ancillary Service/Audited Total Ancillary Costs	$ 618,921	$ 325,751	$ 20.00
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	$ 37.99	$ 20.00	
	SUBACUTE CARE TOTAL			
25	Cost of Direct Care - Labor (Line 1 + Line 13)	$ N/A	$ 4,013,626	$ 246.37 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	$ N/A	$ 349,811	$ 21.47 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	$ N/A	$ 989,624	$ 60.75 *
28	Cost of Capital Related (Line 4 + Line 16)	$ N/A	$ 359,465	$ 22.07 *
29	Property Taxes (Line 5 + Line 17)	$ N/A	$ 28,316	$ 1.74 *
30	CDPH Licensing Fees (Line 6 + Line 18)	$ N/A	$ 24,270	$ 1.49 *
31	Professional Liability Insurance (Line 7 + Line 19)	$ N/A	$ 62,806	$ 3.86 *
32	Quality Assurance Fees (Line 8 + Line 20)	$ N/A	$ 337,166	$ 20.70 *
33	Caregiver Training (Line 9 + Line 21)	$ N/A	$ 0	$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	$ N/A	$ 587,723	$ 36.08 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	$ 12,986,585	$ 6,752,807	$ 414.51 *
36	Total Patient Days (Adj)	16,291	16,291	*
37	Total Cost Per Patient Day (Total Cost Divided by Days)	$ 797.16	$ 414.51	*
38	Medi-Cal Overpayments (Adj 13)	$	$ (75,074)	*
39	Medi-Cal Credit Balances (Adj)	$	$ 0	*
40	Amount Due Provider (State) (Line 38 + Line 39)	$ 0	$ (75,074)	*
	GENERAL INFORMATION			
41	Contracted Number of Subacute Care Beds (Adj 11)	0	49	
42	Total Licensed Nursing Facility Beds (Adj 11)	0	209	
43	Total Licensed Capacity (All levels) (Adj)	258	258	
44	Total Medi-Cal Subacute Care Patient Days (Adj 8)	13,581	13,417	
	CAPITAL RELATED COST			
45	Direct Capital Related Cost (Adj)	$ N/A	$ 0	
46	Indirect Capital Related Cost (Line 28)	$ N/A	$ 359,465	
47	Total Capital Related Cost (Line 45 + Line 46)	$ 0	$ 359,465	

	VENTILATOR / NONVENTILATOR	AUDITED COSTS (Adj 12)	AUDITED TOTAL DAYS (Adj 10)	AUDITED MEDI-CAL DAYS (Adj 9)
48	Ventilator (Equipment Cost Only)	$ 139,910	5,385	4,486
49	Nonventilator	N/A	10,906	N/A
50	TOTAL	$ N/A	16,291	N/A

* (To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
AMBERWOOD GARDENS

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

Provider NPI:
1689662330

OSHPD Facility Number:
206431808

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
	PATIENT SUPPLIES					
1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	$ 0				$
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	3,485				0
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	229,947				0
4	Cost of Capital Related (Sch. 5, Ln. 75)	5,994				0
5	Property Taxes (Sch. 5, Ln. 75)	472				0
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	1,014				0
7	Professional Liability Insurance (Sch. 6, Ln. 75)	2,625				0
8	Quality Assurance Fees (Sch. 6, Ln. 75)	14,089				0
9	Caregiver Training (Sch. 6, Ln. 75)	0				
10	Cost of Administration (Sch. 6, Ln. 75)	24,560				0
11	Total Patient Supplies Ancillary Service	$ 282,185	$ 136,048	2.074161	$	$ 0
	SPECIALIZED SUPPORT SURFACES					
12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	$ 0				$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	0				
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	0				
15	Cost of Capital Related (Sch. 5, Ln. 77)	0				
16	Property Taxes (Sch. 5, Ln. 77)	0				
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	0				
18	Professional Liability Insurance (Sch. 6, Ln. 77)	0				
19	Quality Assurance Fees (Sch. 6, Ln. 77)	0				
20	Caregiver Training (Sch. 6, Ln. 77)	0				
21	Cost of Administration (Sch. 6, Ln. 77)	0				
22	Total Specialized Support Surfaces Ancillary Service	$ 0	$	0.000000	$	$ 0
	PHYSICAL THERAPY					
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	$ 544,322				$ 80,349
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	8,573				1,266
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	8,790				1,298
26	Cost of Capital Related (Sch. 5, Ln. 80)	15,029				2,219
27	Property Taxes (Sch. 5, Ln. 80)	1,184				175
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	2,443				361
29	Professional Liability Insurance (Sch. 6, Ln. 80)	6,322				933
30	Quality Assurance Fees (Sch. 6, Ln. 80)	33,941				5,010
31	Caregiver Training (Sch. 6, Ln. 80)	0				
32	Cost of Administration (Sch. 6, Ln. 80)	59,163				8,733
33	Total Physical Therapy Ancillary Service	$ 679,767	$ 772,198	0.880301	$ 113,987	$ 100,343
	RESPIRATORY THERAPY					
34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	$ 0				$
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	0				
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	0				
37	Cost of Capital Related (Sch. 5, Ln. 81)	0				
38	Property Taxes (Sch. 5, Ln. 81)	0				
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	0				
40	Professional Liability Insurance (Sch. 6, Ln. 81)	0				
41	Quality Assurance Fees (Sch. 6, Ln. 81)	0				
42	Caregiver Training (Sch. 6, Ln. 81)	0				
43	Cost of Administration (Sch. 6, Ln. 81)	0				
44	Total Respiratory Ancillary Service	$ 0	$	0.000000	$	$ 0

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
AMBERWOOD GARDENS

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

Provider NPI:
1689662330

OSHPD Facility Number:
206431808

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
	OCCUPATIONAL THERAPY					
45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	$ 415,946				$ 53,246
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	7,591				972
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	8,383				1,073
48	Cost of Capital Related (Sch. 5, Ln. 82)	14,771				1,891
49	Property Taxes (Sch. 5, Ln. 82)	1,164				149
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	1,893				242
51	Professional Liability Insurance (Sch. 6, Ln. 82)	4,900				627
52	Quality Assurance Fees (Sch. 6, Ln. 82)	26,303				3,367
53	Caregiver Training (Sch. 6, Ln. 82)	0				
54	Cost of Administration (Sch. 6, Ln. 82)	45,849				5,869
55	Total Occupational Therapy Ancillary Service	$ 526,800	$ 614,386	0.857441	$ 78,648	$ 67,436
	SPEECH PATHOLOGY					
56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	$ 171,499				$ 17,397
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	5,721				580
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	7,607				772
59	Cost of Capital Related (Sch. 5, Ln. 83)	14,280				1,449
60	Property Taxes (Sch. 5, Ln. 83)	1,125				114
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	846				86
62	Professional Liability Insurance (Sch. 6, Ln. 83)	2,191				222
63	Quality Assurance Fees (Sch. 6, Ln. 83)	11,760				1,193
64	Caregiver Training (Sch. 6, Ln. 83)	0				
65	Cost of Administration (Sch. 6, Ln. 83)	20,499				2,079
66	Total Speech Pathology Ancillary Service	$ 235,529	$ 307,946	0.764837	$ 31,238	$ 23,892
	PHARMACY					
67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	$ 0				$
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	2,540				640
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	333,073				83,971
70	Cost of Capital Related (Sch. 5, Ln. 85)	667				168
71	Property Taxes (Sch. 5, Ln. 85)	53				13
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	1,422				358
73	Professional Liability Insurance (Sch. 6, Ln. 85)	3,680				928
74	Quality Assurance Fees (Sch. 6, Ln. 85)	19,753				4,980
75	Caregiver Training (Sch. 6, Ln. 85)	0				
76	Cost of Administration (Sch. 6, Ln. 85)	34,432				8,681
77	Total Pharmacy Ancillary Service	$ 395,619	$ 425,875	0.928956	$ 107,368	$ 99,740
	LABORATORY					
78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	$ 0				$
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	466				120
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	61,104				15,677
81	Cost of Capital Related (Sch. 5, Ln. 90)	122				31
82	Property Taxes (Sch. 5, Ln. 90)	10				2
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	261				67
84	Professional Liability Insurance (Sch. 6, Ln. 90)	675				173
85	Quality Assurance Fees (Sch. 6, Ln. 90)	3,624				930
86	Caregiver Training (Sch. 6, Ln. 90)	0				
87	Cost of Administration (Sch. 6, Ln. 90)	6,317				1,621
88	Total Laboratory Ancillary Service	$ 72,579	$ 89,426	0.811606	$ 22,944	$ 18,621

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
AMBERWOOD GARDENS

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

Provider NPI:
1689662330

OSHPD Facility Number:
206431808

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
	HOME HEALTH SERVICES					
89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	$ 0				$
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				
93	Property Taxes (Sch. 5, Ln. 95)	0				
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				
97	Caregiver Training (Sch. 6, Ln. 95)	0				
98	Cost of Administration (Sch. 6, Ln. 95)	0				
99	Total Home Health Services Ancillary Service	$ 0	$	0.000000	$	$ 0
	OTHER ANCILLARY SERVICES					
100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	$ 0				$
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	215				101
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	28,257				13,234
103	Cost of Capital Related (Sch. 5, Ln. 100)	57				26
104	Property Taxes (Sch. 5, Ln. 100)	4				2
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	121				56
106	Professional Liability Insurance (Sch. 6, Ln. 100)	312				146
107	Quality Assurance Fees (Sch. 6, Ln. 100)	1,676				785
108	Caregiver Training (Sch. 6, Ln. 100)	0				
109	Cost of Administration (Sch. 6, Ln. 100)	2,921				1,368
110	Total Other Ancillary Service	$ 33,564	$ 26,003	1.290761	$ 12,178	$ 15,719
	SUBACUTE CARE ANCILLARY SERVICES					
111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					$ 0
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					0
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					0
114	Cost of Capital Related (Sch. 5, Ln. 101)					0
115	Property Taxes (Sch. 5, Ln. 101)					0
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					0
117	Professional Liability Insurance (Sch. 6, Ln. 101)					0
118	Quality Assurance Fees (Sch. 6, Ln. 101)					0
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					0
121	Total Subacute Ancillary Service					$ 0
	TOTAL COST OF ANCILLARY SERVICES					
122	Cost of Direct Care - Labor					$ 150,992
123	Cost of Indirect Care - Labor					3,678
124	Cost of Direct and Indirect Nonlabor					116,025
125	Cost of Capital Related					5,784
126	Property Taxes					456
127	CDPH Licensing Fees					1,171
128	Professional Liability Insurance					3,030
129	Quality Assurance Fees					16,265
130	Caregiver Training					0
131	Cost of Administration					28,351
132	Total Cost of Subacute Care Ancillary Services					$ 325,751

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name	Fiscal Period	Provider NPI	Adjustments
AMBERWOOD GARDENS	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1689662330	14

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
							RECLASSIFICATION OF REPORTED COSTS			
1	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	$307,566	($10,254)	$297,312
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	587,199	(1,571)	585,628
	10.5	130	4	8A-1	130	4	Hospice Inpatient Care - Other - Nonlabor	9,079	(540)	8,539
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	319,655	$12,365	$332,020
							To reclassify pharmacy consultant costs for proper cost determination.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
							CCR, Title 22, Section 51511(c)			

Provider Name	Fiscal Period	Provider NPI	Adjustments
AMBERWOOD GARDENS	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1689662330	14

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			
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To include the vending machine revenue abatement which did not properly flow into cost report column 13. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2328	$573,802	($1,007)	$572,795
3	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor To reverse the provider's abatement of incontinent supplies. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2328	$210,061	$16,360	$226,421
4	10.5	045	4	8A-1	045	4	Property Insurance To adjust the property insurance expense to agree with provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	$18,772	$868	$19,640

Provider Name	Fiscal Period	Provider NPI	Adjustments
AMBERWOOD GARDENS	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1689662330	14

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 STATISTICS				
5	10.7	005	2,3	7	005	N/A	Plant Operations and Maintenance (Square Feet)		698	(698)	0
	10.7	010	3	7	010	N/A	Housekeeping		626	(626)	0
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance		79,662	(698)	78,964 *
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping		79,662	(1,324)	78,338 *
							To adjust square footage statistics for proper cost allocation.				
							42 CFR 413.24 and 413.50				
							CMS Pub. 15-1, Sections 2304 and 2306				
6	10.7	160	1,2,3	7	160	N/A	Activities (Square Feet)		425	(157)	268
	10.7	165	1,2,3	7	165	N/A	Administration		1,923	(247)	1,676
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing		197	294	491
	10.7	075	1,2,3	7	075	N/A	Patient Supplies		0	316	316
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital		79,662	206	79,868
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	*	78,964	206	79,170
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	*	78,338	206	78,544
							To adjust square footages statistics to be consistent with prior year				
							audited square feet and to agree with the provider's records.				
							42 CFR 413.24 and 413.50				
							CMS Pub. 15-1, Sections 2304 and 2306				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
AMBERWOOD GARDENS	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1689662330	14

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 PATIENT DAYS			
7	4.1	5	2	1	15	N/A	Skilled Nursing Care - 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 January 9, 2012 Report Date: January 19, 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	55,202	(122)	55,080
8	Not Reported			1	16	N/A	Skilled Nursing Care - 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	1,323	1,323

Provider Name	Fiscal Period	Provider NPI	Adjustments
AMBERWOOD GARDENS	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1689662330	14

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 SUBACUTE CARE DATA			
9	4.3	100	2	AS1	48	N/A	Medi-Cal Days - Ventilator	4,488	(2)	4,486
	4.3	115	2	Not Reported			Medi-Cal Days - Nonventilator	9,093	(162)	8,931
	4.3	120	2	AS1	44	N/A	Total Medi-Cal Days - Subacute	13,581	(164)	13,417
							To adjust reported Medi-Cal Subacute days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2010 through December 31, 2010 Payment Period: January 1, 2010 through January 9, 2012 Report Date: January 19, 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			
10	4.3	100	1	AS1	48	N/A	Total Ventilator Days	4,707	678	5,385
	4.3	115	1	AS1	49	N/A	Total Nonventilator Days	11,584	(678)	10,906
							To reflect total subacute care patient days and to include total ventilator and nonventilator patient days in the subacute care audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2205, 2300 and 2304			
11	Not Reported			AS1	41	N/A	Contract Number of Subacute Beds	0	49	49
	Not Reported			AS1	42	N/A	Total Licensed Nursing Facility Beds	0	209	209
							To adjust the number of licensed beds based on facility license and subacute care contract. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 72201			
12	Not Reported			AS1	48	N/A	Ventilator Equipment Costs	$0	$139,910	$139,910
							To reflect subacute care ventilator equipment cost in the audit report. 42 CFR 413.24 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name	Fiscal Period	Provider NPI	Adjustments
AMBERWOOD GARDENS	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1689662330	14

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 OTHER MATTERS			
13	Not Reported			AS1	38	N/A	Subacute Overpayments To recover Medi-Cal Subacute Care overpayments for covered services related to ancillary services that were reimbursed by Medicare but not deducted from Medi-Cal claims. W&I Code, Sections 14000 and 14005 CCR, Title 22, Sections 51005, 51458.1, 51502, and 51511.5	$0	$75,074	$75,074
14	Not Report			1	14	N/A	Medi-Cal 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	$7,255	$7,255