REPORT
ON THE
RATE SETTING AUDIT

PACIFIC GARDENS NURSING & REHAB CENTER
FRESNO, CALIFORNIA
PROVIDER NUMBER: ZZR06207J
NATIONAL PROVIDER IDENTIFIER: 1528100013

FISCAL PERIOD ENDED
DECEMBER 31, 2009

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

Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Teri Hung

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

Date: June 24, 2011

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

PROVIDER: PACIFIC GARDENS NURSING & REHAB CENTER
PROVIDER NO. ZZR06207J
NATIONAL PROVIDER IDENTIFIER: 1528100013
FISCAL PERIOD ENDED DECEMBER 31, 2009

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal Paid Claims Summary Report, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules

2. Audit Adjustments Schedule

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

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
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2825
(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 95899-7413

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 95814-5005
(916) 440-7700

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

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

(***Original signed by Margaret Varho***)

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

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
PACIFIC GARDENS NURSING & REHAB CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR06207J

NPI:
1528100013

OSHPD Facility No.:
206100772

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	$ 5,003,106	$ 80.43
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 1,266,747	$ 20.36
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 927,813	$ 14.92
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 1,083,139	$ 17.41
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 50,330	$ 0.81
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 37,842	$ 0.61
7	Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 149,345	$ 2.40
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 457,416	$ 7.35
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 1,124,663	$ 18.08
11	Cost of Routine Service/Audited Total Costs	$ 10,163,736	$ 10,100,401	$ 162.37
12	Total Patient Days (Adj)	62,205	62,205	
13	Cost Per Patient Day (Cost Divided by Days)	$ 163.39	$ 162.37	
14	Overpayments (Adj)	$ 0	$ 0	
15				
	INTERMEDIATE CARE			
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
17	Total Patient Days (Adj)		0	
18	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
19	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
21	Total Patient Days (Adj)		0	
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
23	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED			
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
25	Total Patient Days (Adj)		0	
26	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
27	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00 *
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00 *
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00 *
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00 *
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00 *
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00 *
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00 *
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00 *
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00 *
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00 *
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00 *
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
PACIFIC GARDENS NURSING & REHAB CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR06207J

NPI:
1528100013

OSHPD Facility No.:
206100772

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE - PEDIATRIC SUBACUTE			
42	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	$ 0	$ 0	
43	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
44	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
45	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
46	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
47	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
49	Total Patient Days (Adj)		0	
50	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
51	Overpayments (Adj)	$	$ 0	
	HOSPICE INPATIENT CARE			
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
53	Total Patient Days (Adj)		0	
54	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
55	Overpayments (Adj)	$	$ 0	
	OTHER ROUTINE SERVICES			
56	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
57	Total Patient Days (Adj)		0	
58	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
59	Overpayments (Adj)	$	$ 0	

* (From Adult Subacute Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name:
PACIFIC GARDENS NURSING & REHAB CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR06207J

NPI:
1528100013

OSHPD Facility No.:
206100772

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 (Salaries, Fringe Benefits, & Agency Labor)	$ 257,537	$ 257,537			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	126,049		$ 126,049		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	141,869	0	0	141,869	*****
077	Specialized Support Surfaces	N/A	0	0	0	*****
080	Physical Therapy	1,069,930	0	0	1,069,930	*****
081	Respiratory Therapy	0	0	0	0	*****
082	Occupational Therapy	487,876	0	0	487,876	*****
083	Speech Pathology	165,381	0	0	165,381	*****
085	Pharmacy	657,903	0	0	657,903	*****
090	Laboratory	44,204	0	0	44,204	***
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	64,013	0	0	64,013	***
101	Subacute Ancillary Services	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services	0	0	0	0	****
	ROUTINE SERVICES					
105	Skilled Nursing Care	4,619,520	257,537	126,049	5,003,106	*
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 - Pediatrics	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	511	0	0	511	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 7,634,793	$ 257,537	$ 126,049	$ 7,634,793	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
PACIFIC GARDENS NURSING & REHAB CENTER	ZZR06207J	1528100013	206100772	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 57,313	$ 57,313											
010	Housekeeping	300,251	2,323	$ 302,574										
060	Laundry and Linen	112,053	331	1,823	$ 114,207									
065	Dietary	519,582	4,730	26,025	0	$ 550,337								
155	Social Services	N/A	515	2,834	0	0	$ 3,349							
160	Activities	N/A	2,214	12,180	0	0	0	$ 14,394						
165	Administration	N/A	4,452	24,497	0	0	0	0		$ 28,949	$ 28,949			
166	Medical Records	181,423	373	2,055	0	0	0	0		183,851		$ 183,851		
170	Inservice Education - Nursing	187,170	295	1,623	0	0	0	0	$ 189,088					
	ANCILLARY SERVICES													
075	Patient Supplies		506	2,782	0	0	0	0	0	3,287	425	2,698	$ 6,410	*****
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	*****
080	Physical Therapy		2,137	11,759	0	0	0	0	0	13,896	3,047	19,350	36,293	*****
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	*****
082	Occupational Therapy		1,241	6,828	0	0	0	0	0	8,068	1,414	8,982	18,465	*****
083	Speech Pathology		710	3,909	0	0	0	0	0	4,619	507	3,218	8,344	*****
085	Pharmacy		341	1,875	0	0	0	0	0	2,216	1,782	11,318	15,317	*****
090	Laboratory		0	0	0	0	0	0	0	0	118	747	864	***
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services		245	1,349	0	0	0	0	0	1,594	193	1,228	3,015	***
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES													
105	Skilled Nursing Care		36,577	201,256	114,207	550,337	3,349	14,394	189,088	1,109,207	21,432	136,108	1,266,747	*
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 - Pediatrics		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		324	1,781	0	0	0	0	0	2,104	32	202	2,338	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,357,792	$ 57,313	$ 302,574	$ 114,207	$ 550,337	$ 3,349	$ 14,394	$ 189,088	$ 1,144,992	$ 28,949	$ 183,851	$ 1,357,792	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
PACIFIC GARDENS NURSING & REHAB CENTER	ZZR06207J	1528100013	206100772	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 213,274	$ 213,274											
010	Housekeeping	77,548	8,644	$ 86,192										
060	Laundry and Linen	30,047	1,233	519	$ 31,799									
065	Dietary	346,453	17,601	7,413	0	$ 371,467								
155	Social Services	19,213	1,917	807	0	0	$ 21,937							
160	Activities	6,991	8,237	3,470	0	0	0	$ 18,698						
165	Administration	N/A	16,567	6,978	0	0	0	0		$ 23,546	$ 23,546			
166	Medical Records	19,519	1,390	585	0	0	0	0		21,494		$ 21,494		
170	Inservice Education - Nursing	1,103	1,097	462	0	0	0	0	$ 2,663					
	ANCILLARY SERVICES													
075	Patient Supplies	0	1,881	792	0	0	0	0	0	2,674	346	315	$ 3,335	*****
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	*****
080	Physical Therapy	0	7,952	3,350	0	0	0	0	0	11,302	2,478	2,262	16,042	*****
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	*****
082	Occupational Therapy	0	4,617	1,945	0	0	0	0	0	6,562	1,150	1,050	8,763	*****
083	Speech Pathology	0	2,644	1,114	0	0	0	0	0	3,757	412	376	4,545	*****
085	Pharmacy	0	1,268	534	0	0	0	0	0	1,803	1,450	1,323	4,575	*****
090	Laboratory	0	0	0	0	0	0	0	0	0	96	87	183	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	0	912	384	0	0	0	0	0	1,296	157	144	1,597	***
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES													
105	Skilled Nursing Care	254,466	136,109	57,330	31,799	371,467	21,937	18,698	2,663	894,469	17,431	15,912	927,813	*
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 - Pediatrics		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		1,204	507	0	0	0	0	0	1,711	26	24	1,761	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 968,614	$ 213,274	$ 86,192	$ 31,799	$ 371,467	$ 21,937	$ 18,698	$ 2,663	$ 923,575	$ 23,546	$ 21,494	$ 968,614	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: PACIFIC GARDENS NURSING & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR06207J

NPI: 1528100013

OSHPD Facility Number: 206100772

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)	$ 1,234,864	96%							
	Property Tax (line 40)	57,380	4%	$ 1,292,244						
005	Plant Operations and Maintenance			9,855	$ 9,855					
010	Housekeeping			51,973	399	$ 52,372				
060	Laundry and Linen			7,412	57	316	$ 7,785			
065	Dietary			105,830	813	4,505	0	$ 111,148		
155	Social Services			11,526	89	491	0	0	$ 12,105	
160	Activities			49,530	381	2,108	0	0	0	$ 52,019
165	Administration			99,618	766	4,240	0	0	0	0
166	Medical Records			8,355	64	356	0	0	0	0
170	Inservice Education - Nursing			6,598	51	281	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			11,311	87	481	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			47,816	367	2,035	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			27,764	213	1,182	0	0	0	0
083	Speech Pathology			15,896	122	677	0	0	0	0
085	Pharmacy			7,627	59	325	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			5,484	42	233	0	0	0	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			818,407	6,289	34,835	7,785	111,148	12,105	52,019
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 - Pediatrics			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			7,241	56	308	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 1,292,244	100%	$ 1,292,244	$ 9,855	$ 52,372	$ 7,785	$ 111,148	$ 12,105	$ 52,019

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PACIFIC GARDENS NURSING & REHAB CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR06207J

NPI:
1528100013

OSHPD Facility Number:
206100772

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 96% Of Total	Property Tax 4% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 1,234,864	96%								
	Property Tax (line 40)	57,380	4%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 104,623	$ 104,623					
166	Medical Records				8,775		$ 8,775				
170	Inservice Education - Nursing			$ 6,930							
	ANCILLARY SERVICES										
075	Patient Supplies			0	11,880	1,535	129	$ 13,544	$ 12,943	$ 601	*****
077	Specialized Support Surfaces			0	0	0	0	0	0	0	*****
080	Physical Therapy			0	50,219	11,012	924	62,154	59,394	2,760	*****
081	Respiratory Therapy			0	0	0	0	0	0	0	*****
082	Occupational Therapy			0	29,160	5,112	429	34,700	33,159	1,541	*****
083	Speech Pathology			0	16,695	1,831	154	18,679	17,850	829	*****
085	Pharmacy			0	8,010	6,441	540	14,991	14,325	666	*****
090	Laboratory			0	0	425	36	461	440	20	***
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	5,760	699	59	6,517	6,228	289	***
101	Subacute Ancillary Services			0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	****
	ROUTINE SERVICES										
105	Skilled Nursing Care			6,930	1,049,518	77,455	6,496	1,133,469	1,083,139	50,330	*
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 - Pediatrics			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	7,605	115	10	7,729	7,386	343	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 1,292,244	100%	$ 6,930	$ 1,178,846	$ 104,623	$ 8,775	$ 1,292,244	$ 1,234,864	$ 57,380	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
PACIFIC GARDENS NURSING & REHAB CENTER	ZZR06207J	1528100013	206100772	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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. 64% of Total	DPH License Fees 2% of Total	Liability Insurance 8% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 17,862													
055	Interest-Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	1,501,299													
	Total Costs Allocable as Administration	1,519,161	64%												
167	DPH Licensing Fees	51,116	2%												
168	Liability Insurance	201,731	8%												
169	Quality Assurance Fees	617,864	26%												
174	Caregiver Training	0	0%												
	Total	2,389,872	100%						$ 2,389,872						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 141,869	$ 3,287	$ 2,674	$ 11,880	$ 159,710	35,074	$ 22,296	$ 750	$ 2,961	$ 9,068	$ -	*****
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	*****
080	Physical Therapy			1,069,930	13,896	11,302	50,219	1,145,347	251,533	159,891	5,380	21,232	65,030	0	*****
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	*****
082	Occupational Therapy			487,876	8,068	6,562	29,160	531,666	116,761	74,221	2,497	9,856	30,187	0	*****
083	Speech Pathology			165,381	4,619	3,757	16,695	190,452	41,826	26,587	895	3,531	10,813	0	*****
085	Pharmacy			657,903	2,216	1,803	8,010	669,932	147,126	93,523	3,147	12,419	38,037	0	*****
090	Laboratory			44,204	0	0	0	44,204	9,708	6,171	208	819	2,510	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			64,013	1,594	1,296	5,760	72,663	15,958	10,144	341	1,347	4,126	0	***
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES														
105	Skilled Nursing Care			5,003,106	1,109,207	894,469	1,049,518	8,056,300	1,769,267	1,124,663	37,842	149,345	457,416	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 - Pediatrics			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	2,104	1,711	7,605	11,932	2,620	1,666	56	221	677	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 2,389,872		$ 7,634,793	$ 1,144,992	$ 923,575	$ 1,178,846	$ 10,882,205	$ 2,389,872						
	Total Administrative Costs							$ 2,389,872		$ 1,519,161	$ 51,116	$ 201,731	$ 617,864	$ -	
	Unit Cost Multiplier							0.21961284							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 212,800	$ 45,039	$ 104,623	$ 362,463							
	TOTAL FACILITY COSTS							$ 13,634,540							

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
PACIFIC GARDENS NURSING & REHAB CENTER	ZZR06207J	1528100013	206100772	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. 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	230									
010	Housekeeping	1,213	1,213								
060	Laundry and Linen	173	173	173							
065	Dietary	2,470	2,470	2,470							
155	Social Services	269	269	269							
160	Activities	1,156	1,156	1,156							
165	Administration	2,325	2,325	2,325							
166	Medical Records	195	195	195							
170	Inservice Education - Nursing	154	154	154							
	ANCILLARY SERVICES										
075	Patient Supplies	264	264	264						159,710	159,710
077	Specialized Support Surfaces									0	0
080	Physical Therapy	1,116	1,116	1,116						1,145,347	1,145,347
081	Respiratory Therapy									0	0
082	Occupational Therapy	648	648	648						531,666	531,666
083	Speech Pathology	371	371	371						190,452	190,452
085	Pharmacy	178	178	178						669,932	669,932
090	Laboratory									44,204	44,204
095	Home Health Services									0	0
100	Other Ancillary Services	128	128	128						72,663	72,663
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	19,101	19,101	19,101	124,410	184,278	4,873,986	4,873,986	4,873,986	8,056,300	8,056,300
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 - Pediatrics						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	169	169	169						11,932	11,932
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	30,160	29,930	28,717	124,410	184,278	4,873,986	4,873,986	4,873,986	10,882,205	10,882,205
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 257,537	$ 126,049			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.052839093	0.025861584			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 57,313	$ 302,574	$ 114,207	$ 550,337	$ 3,349	$ 14,394	$ 189,088	$ 28,949	$ 183,851
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		1.91490144	10.53639919	0.91798951	2.98644826	0.00068720	0.00295317	0.03879525	0.00266024	0.01689465
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 213,274	$ 86,192	$ 31,799	$ 371,467	$ 21,937	$ 18,698	$ 2,663	$ 23,546	$ 21,494
	UNIT COST MULTIPLIER (INDIRECT OTHER)		7.12576011	3.00141195	0.25559843	2.01579741	0.00450088	0.00383629	0.00054629	0.00216369	0.00197513
	TOTAL CAPITAL COSTS - SCH. 5	$ 1,292,244	$ 9,855	$ 52,372	$ 7,785	$ 111,148	$ 12,105	$ 52,019	$ 6,930	$ 104,623	$ 8,775
	UNIT COST MULTIPLIER (CAPITAL COSTS)	42.84628647	0.32925646	1.82372579	0.06257434	0.60315498	0.00248355	0.01067282	0.00142181	0.00961416	0.00080635

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: PACIFIC GARDENS NURSING & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR06207J

NPI: 1528100013

OSHPD Facility Number: 206100772

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 43,863	$ 0	$ 43,863	(Sch 3)
005	.20-.39	Fringe Benefits	6200	13,450	0	13,450	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	213,274	0	213,274	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 270,587	$ 0	$ 270,587	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 233,621	$ 0	$ 233,621	(Sch 3)
010	.20-.39	Fringe Benefits	6300	66,630	0	66,630	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	77,548	0	77,548	(Sch 4)
010		Housekeeping - Total	6300	$ 377,799	$ 0	$ 377,799	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 55	0	$ 55	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	17,358	0	17,358	(Sch 5)
025		Depreciation: Equipment	7140	33,155	0	33,155	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	1,184,296	0	1,184,296	(Sch 5)
040		Property Taxes	7300	57,380	0	57,380	(Sch 5)
045		Property Insurance	7400	17,862	0	17,862	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest-Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		$ 1,958,492	$ 0	$ 1,958,492	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 86,142	$ 0	$ 86,142	(Sch 3)
060	.20-.39	Fringe Benefits	6400	25,911	0	25,911	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	30,047	0	30,047	(Sch 4)
060		Laundry and Linen - Total	6400	$ 142,100	$ 0	$ 142,100	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 400,130	$ 0	$ 400,130	(Sch 3)
065	.20-.39	Fringe Benefits	6500	119,452	0	119,452	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	346,453	0	346,453	(Sch 4)
065		Dietary - Total	6500	$ 866,035	$ 0	$ 866,035	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services (Note 1)					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	138,877	2,992	141,869	
075		Patient Supplies - Total	8100	$ 138,877	$ 2,992	$ 141,869	(Sch 2)
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: PACIFIC GARDENS NURSING & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR06207J

NPI: 1528100013

OSHPD Facility Number: 206100772

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,069,930	0	1,069,930	
080		Physical Therapy - Total	8200	$ 1,069,930	$ 0	$ 1,069,930	(Sch 2)
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	(Sch 2)
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	0	0	0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	487,876	0	487,876	
082		Occupational Therapy - Total	8250	$ 487,876	$ 0	$ 487,876	(Sch 2)
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	165,381	0	165,381	
083		Speech Pathology - Total	8280	$ 165,381	$ 0	$ 165,381	(Sch 2)
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	657,903	0	657,903	
085		Pharmacy - Total	8300	$ 657,903	$ 0	$ 657,903	(Sch 2)
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	41,824	2,380	44,204	
090		Laboratory - Total	8400	$ 41,824	$ 2,380	$ 44,204	(Sch 2)
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	(Sch 2)
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	64,013	0	64,013	
100		Other Ancillary Services - Total	8900	$ 64,013	$ 0	$ 64,013	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: PACIFIC GARDENS NURSING & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR06207J

NPI: 1528100013

OSHPD Facility Number: 206100772

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
101		Subacute Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102		Subacute Pediatrics Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
104		Subtotal 075 - 102		$ 2,625,804	$ 5,372	$ 2,631,176	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 3,563,845	$ (3,840)	$ 3,560,005	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,060,671	(1,156)	1,059,515	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	276,541	(22,075)	254,466	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 4,901,057	$ (27,071)	$ 4,873,986	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$ 0	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care- Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$ 0	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care- Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatrics					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	
126		Subacute Care - Pediatrics - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: PACIFIC GARDENS NURSING & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR06207J

NPI: 1528100013

OSHPD Facility Number: 206100772

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$ 0	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$ 0	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	0	0	0	
140	.40-.99	Other - Nonlabor	8900	511	0	511	
140		Beauty and Barber - Total	8900	$ 511	$ 0	$ 511	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
146		**Subtotal 105 - 145**		$ 4,901,568	$ (27,071)	$ 4,874,497	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 201,373	$ 0	$ 201,373	(Sch 2)
155	.20-.39	Fringe Benefits	6600	56,164	0	56,164	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	19,213	0	19,213	(Sch 4)
155		Social Services - Total	6600	$ 276,750	$ 0	$ 276,750	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: PACIFIC GARDENS NURSING & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR06207J

NPI: 1528100013

OSHPD Facility Number: 206100772

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 95,249	$ 0	$ 95,249	(Sch 2)
160	.20-.39	Fringe Benefits	6700	30,800	0	30,800	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,991	0	6,991	(Sch 4)
160		Activities - Total	6700	$ 133,040	$ 0	$ 133,040	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 473,868	$ 0	$ 473,868	(Sch 6)
165	.20-.39	Fringe Benefits	6900	132,902	0	132,902	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	970,571	(76,042)	894,529	(Sch 6)
165		Administration - Total	6900	$ 1,577,341	$ (76,042)	$ 1,501,299	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 139,908	$ 0	$ 139,908	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	41,515	0	41,515	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	19,519	0	19,519	(Sch 4)
166		Medical Records - Total	6900	$ 200,942	$ 0	$ 200,942	
167		DPH Licensing Fees	6900	$ 51,116	$ 0	$ 51,116	(Sch 6)
168		Liability Insurance	6900	$ 201,731	$ 0	$ 201,731	(Sch 6)
169		Quality Assurance Fees	6900	$ 617,864	$ 0	$ 617,864	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 140,332	$ 3,840	$ 144,172	(Sch 3)
170	.20-.39	Fringe Benefits	6800	41,842	1,156	42,998	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	1,103	1,103	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 182,174	$ 6,099	$ 188,273	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 3,240,958	$ (69,943)	$ 3,171,015	
200		**Total**		**$ 13,734,957**	**$ (91,642)**	**$ 13,643,315**	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: PACIFIC GARDENS NURSING & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR06207J

NPI: 1528100013

OSHPD Facility Number: 206100772

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		$ 43,863	$	$ 43,863
005	2	Fringe Benefits		13,450		13,450
005	3	Agency Staff				0
005	4	Other - Nonlabor		213,274		213,274
005	5	Plant Operations and Maintenance - Total		$ 270,587	$ 0	$ 270,587
010		Housekeeping				
010	1	Salaries and Wages		$ 233,621	$	$ 233,621
010	2	Fringe Benefits		66,630		66,630
010	3	Agency Staff				0
010	4	Other - Nonlabor		77,548		77,548
010	5	Housekeeping - Total		$ 377,799	$ 0	$ 377,799
015	4	Depreciation: Buildings and Improvements		$ 55	$	$ 55
020	4	Depreciation: Leasehold Improvements		17,358		17,358
025	4	Depreciation: Equipment		33,155		33,155
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals		1,184,296		1,184,296
040	4	Property Taxes		57,380		57,380
045	4	Property Insurance		17,862		17,862
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other		0		0
		Subtotal 005 - 055		1,958,492	0	1,958,492
060		Laundry and Linen				
060	1	Salaries and Wages		$ 86,142	$	$ 86,142
060	2	Fringe Benefits		25,911		25,911
060	3	Agency Staff				0
060	4	Other - Nonlabor		30,047		30,047
060	5	Laundry and Linen - Total		$ 142,100	$ 0	$ 142,100
065		Dietary				
065	1	Salaries and Wages		$ 400,130	$	$ 400,130
065	2	Fringe Benefits		119,452		119,452
065	3	Agency Staff				0
065	4	Other - Nonlabor		346,453		346,453
065	5	Dietary - Total		$ 866,035	$ 0	$ 866,035
070	4	Provision for Bad Debts		$	$	$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		$	$	$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		138,877		138,877
075	5	Patient Supplies - Total		$ 138,877	$ 0	$ 138,877
077		Specialized Support Surfaces				
077	1	Salaries and Wages		$	$	$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: PACIFIC GARDENS NURSING & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR06207J

NPI: 1528100013

OSHPD Facility Number: 206100772

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		$	$	$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff				0
080	4	Other - Nonlabor		1,069,930		1,069,930
080	5	Physical Therapy - Total		$ 1,069,930	$ 0	$ 1,069,930
081		Respiratory Therapy				
081	1	Salaries and Wages		$	$	$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		$ 0	$ 0	$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		$	$	$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff				0
082	4	Other - Nonlabor		487,876		487,876
082	5	Occupational Therapy - Total		$ 487,876	$ 0	$ 487,876
083		Speech Pathology				
083	1	Salaries and Wages		$	$	$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor		165,381		165,381
083	5	Speech Pathology - Total		$ 165,381	$ 0	$ 165,381
085		Pharmacy				
085	1	Salaries and Wages		$	$	$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		657,903		657,903
085	5	Pharmacy - Total		$ 657,903	$ 0	$ 657,903
090		Laboratory				
090	1	Salaries and Wages		$	$	$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		41,824		41,824
090	5	Laboratory - Total		$ 41,824	$ 0	$ 41,824
095		Home Health Services				
095	1	Salaries and Wages		$	$	$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		$ 0	$ 0	$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		$	$	$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff				0
100	4	Other - Nonlabor		64,013		64,013
100	5	Other Ancillary Services - Total		$ 64,013	$ 0	$ 64,013

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: PACIFIC GARDENS NURSING & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR06207J

NPI: 1528100013

OSHPD Facility Number: 206100772

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		$	$	$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		$ 0	$ 0	$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		$	$	$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		$ 0	$ 0	$ 0
104		**Subtotal 075 - 102**		$ 2,625,804	$ 0	$ 2,625,804
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		$ 3,563,845	$	$ 3,563,845
105	2	Fringe Benefits		1,060,671		1,060,671
105	3	Agency Staff				0
105	4	Other - Nonlabor		276,541		276,541
105	5	Skilled Nursing Care - Total		$ 4,901,057	$ 0	$ 4,901,057
110		Intermediate Care				
110	1	Salaries and Wages		$	$	$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		$ 0	$ 0	$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		$	$	$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		$ 0	$ 0	$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		$	$	$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		$ 0	$ 0	$ 0
125		Subacute Care				
125	1	Salaries and Wages		$	$	$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		$ 0	$ 0	$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		$	$	$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: PACIFIC GARDENS NURSING & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR06207J

NPI: 1528100013

OSHPD Facility Number: 206100772

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		$	$	$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		$ 0	$ 0	$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		$	$	$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		$ 0	$ 0	$ 0
135		Other Routine Services				
135	1	Salaries and Wages		$	$	$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		$ 0	$ 0	$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		$	$	$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		$ 0	$ 0	$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		$	$	$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff				0
140	4	Other - Nonlabor		511		511
140	5	Beauty and Barber - Total		$ 511	$ 0	$ 511
145		Other Nonreimbursable				
145	1	Salaries and Wages		$	$	$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		$ 0	$ 0	$ 0
146		**Subtotal 105 - 145**		$ 4,901,568	$ 0	$ 4,901,568
155		Social Services				
155	1	Salaries and Wages		$ 201,373	$	$ 201,373
155	2	Fringe Benefits		56,164		56,164
155	3	Agency Staff				0
155	4	Other - Nonlabor		19,213		19,213
155	5	Social Services - Total		$ 276,750	$ 0	$ 276,750
160		Activities				
160	1	Salaries and Wages		$ 95,249	$	$ 95,249
160	2	Fringe Benefits		30,800		30,800
160	3	Agency Staff				0
160	4	Other - Nonlabor		6,991		6,991
160	5	Activities - Total		$ 133,040	$ 0	$ 133,040

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: PACIFIC GARDENS NURSING & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR06207J

NPI: 1528100013

OSHPD Facility Number: 206100772

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		$ 473,868	$	$ 473,868
165	2	Fringe Benefits		132,902		132,902
165	3	Agency Staff				0
165	4	Other - Nonlabor		970,571		970,571
165	5	Administration - Total		$ 1,577,341	$ 0	$ 1,577,341
166		Medical Records				
166	1	Medical Records - Salaries and Wages		$ 139,908	$	$ 139,908
166	2	Medical Records - Fringe Benefits		41,515		41,515
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor		19,519		19,519
166	5	Medical Records - Total		$ 200,942	$ 0	$ 200,942
167	4	DPH Licensing Fees ***		$ 51,116	$	$ 51,116
168	4	Liability Insurance ***		$ 201,731	$	$ 201,731
169	4	Quality Assurance Fees ***		$ 617,864	$	$ 617,864
170		Inservice Education - Nursing				
170	1	Salaries and Wages		$ 140,332	$	$ 140,332
170	2	Fringe Benefits		41,842		41,842
170	3	Agency Staff				0
170	4	Other - Nonlabor				0
170	5	Inservice Education - Nursing - Total		$ 182,174	$ 0	$ 182,174
174		Caregiver Training ***				
174	1	Salaries and Wages		$	$	$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		$ 0	$ 0	$ 0
		Subtotal 155 - 174		$ 3,240,958	$ 0	$ 3,240,958
200		**Total**		**$ 13,734,957**	**$ $ -**	**$ 13,734,957**

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
PACIFIC GARDENS NURSING & REHAB CENTER	ZZR06207J	1528100013	206100772	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	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	0							
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	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	2,992				2,992			
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:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
PACIFIC GARDENS NURSING & REHAB CENTER	ZZR06207J	1528100013	206100772	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	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	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	2,380			2,380				
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 Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(3,840)		(3,840)					
105	2	Skilled Nursing Care - Fringe Benefits	(1,156)		(1,156)					
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(22,075)	(15,600)	(1,103)	(2,380)	(2,992)			
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 - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - 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 - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
PACIFIC GARDENS NURSING & REHAB CENTER	ZZR06207J	1528100013	206100772	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	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	(76,042)	15,600				(91,642)		
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	DPH Licensing Fees	0							
168	4	Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	3,840		3,840					
170	2	Inservice Education - Nursing - Fringe Benefits	1,156		1,156					
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	1,103		1,103					
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
PACIFIC GARDENS NURSING & REHAB CENTER	ZZR06207J	1528100013	206100772	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
200		Total	($91,642)	0	0	0	0	(91,642)	0	0
			(To Sch 8)							

Provider Name	Fiscal Period	Provider Number	Adjustments
PACIFIC GARDENS NURSING & REHAB CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR06207J	5

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	105	4	8A-2	105	4		Skilled Nursing Care - Other - Nonlabor	$276,541	($15,600)	$260,941 *
	10.5	165	4	8A-2	165	4		Administration - Other - Nonlabo	970,571	15,600	986,171 *
								To reclassifiy medical director costs to the appropriate cost cente			
								42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230			
								CCR, Title 22, Section 52000			
2	10.5	105	4	8A-2	105	1		Skilled Nursing Care - Salaries and Wages	$3,563,845	($3,840)	$3,560,005
	10.5	105	4	8A-2	105	2		Skilled Nursing Care - Fringe Benefits	1,060,671	(1,156)	1,059,515
	10.5	105	4	8A-2	105	4	*	Skilled Nursing Care - Other - Nonlabor	260,941	(1,103)	259,838 *
	10.5	170	4	8A-2	170	1		Inservice Education - Nursing - Salaries and Wages	140,332	3,840	144,172
	10.5	170	4	8A-2	170	2		Inservice Education - Nursing - Fringe Benefits	41,842	1,156	42,998
	10.5	170	4	8A-2	170	4		Inservice Education - Nursing - Other - Nonlabor	0	1,103	1,103
								To reclassify home office expenses to the appropriate cost center.			
								42 CFR 413.20 and 413.24			
								CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			
3	10.5	090	4	8A-2	090	4		Laboratory - Other - Nonlabor	$41,824	$2,380	$44,204
	10.5	105	4	8A-2	105	4	*	Skilled Nursing Care - Other - Nonlabor	259,838	(2,380)	257,458 *
								To reclassify x-ray expenses to an ancillary cost center.			
								42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Section 2203.2			
								CCR, Title 22, Section 51123			
4	10.5	075	4	8A-2	075	4		Patient Supplies - Other - Nonlabor	$138,877	$2,992	$141,869
	10.5	105	4	8A-2	105	4	*	Skilled Nursing Care - Other - Nonlabor	257,458	(2,992)	254,466
								To reclassify oxygen expense to an ancillary cost center.			
								42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Section 2203.2			
								CCR, Title 22, Section 51123			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
PACIFIC GARDENS NURSING & REHAB CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR06207J	5

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 REPORTED COSTS			
5	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor *	$986,171	($91,642)	$894,529
							To adjust reported home office costs to agree with the Covenant Care, LLC Home Office Audit Report for fiscal period ended Decemeber 31, 2009			
							42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304			

*Balance carried forward from prior/to subsequent adjustments