REPORT
ON THE
RATE SETTING AUDIT

CENTRAL GARDENS
SAN FRANCISCO, CALIFORNIA
PROVIDER NUMBER: ZZR05280F
NPI NUMBER: 1093872715

FISCAL PERIOD ENDED
DECEMBER 31, 2009

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

Section Chief: Louise Wong
Audit Supervisor: Sandra Garcia
Auditor: Larry Vu

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

May 23, 2011

Irene M. Lieberman, Owner
Central Gardens Convalescent Hospital, INC.
1355 Ellis Street
San Francisco, CA 94115

PROVIDER: CENTRAL GARDENS
PROVIDER NUMBER: ZZR05280F
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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 that include a summary of the total due the State in the amount of $6,577, 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.

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

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:

John Melton, 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
P.O. 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—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 COST PER PATIENT DAY

Provider Name:
CENTRAL GARDENS

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

Provider Number:
ZZR05280F

NPI:
1093872715

OSHPD Facility No.:
206380772

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ N/A	$ 2,902,124	$ 107.03
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 1,276,483	$ 47.07
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 836,243	$ 30.84
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 0	$ 0.00
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 8,968	$ 0.33
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 20,268	$ 0.75
7	Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 236,610	$ 8.73
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 474,362	$ 17.49
11	Cost of Routine Service/Audited Total Costs	$ 5,792,923	$ 5,755,058	$ 212.24
12	Total Patient Days (Adj)	27,116	27,116	
13	Cost Per Patient Day (Cost Divided by Days)	$ 213.63	$ 212.24	
14	Overpayments (Adj 10)	$ 0	$ 6,577	
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: CENTRAL GARDENS

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

Provider Number: ZZR05280F

NPI: 1093872715

OSHPD Facility No.: 206380772

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	

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name: CENTRAL GARDENS

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

Provider Number: ZZR05280F

NPI: 1093872715

OSHPD Facility No.: 206380772

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)	$ 62,604	$ 62,604			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	219,222		$ 219,222		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	123,070	0	0	123,070	
077	Specialized Support Surfaces	N/A	0	0	0	
080	Physical Therapy	147,100	0	0	147,100	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	58,328	0	0	58,328	
083	Speech Pathology	161,150	0	0	161,150	
085	Pharmacy	161,186	0	0	161,186	
090	Laboratory	10,138	0	0	10,138	
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	9,288	0	0	9,288	
101	Subacute Ancillary Services	0	0	0	0	
102	Subacute Pediatrics Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	2,620,298	62,604	219,222	2,902,124	*
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	2,972	0	0	2,972	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 3,575,356	$ 62,604	$ 219,222	$ 3,575,356	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
CENTRAL GARDENS	ZZR05280F	1093872715	206380772	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	$ 123,048	$ 123,048											
010	Housekeeping	404,197	627	$ 404,824										
060	Laundry and Linen	166,002	2,706	8,949	$ 177,657									
065	Dietary	407,406	9,053	29,937	0	$ 446,397								
155	Social Services	N/A	0	0	0	0	$ -							
160	Activities	N/A	0	0	0	0	0	$ -						
165	Administration	N/A	2,364	7,819	0	0	0	0		$ 10,183	$ 10,183			
166	Medical Records	101,643	627	2,072	0	0	0	0		104,342		$ 104,342		
170	Inservice Education - Nursing	92,025	0	0	0	0	0	0	$ 92,025					
	ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	224	2,295	$ 2,519	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		912	3,014	0	0	0	0	0	3,926	279	2,862	7,068	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		0	0	0	0	0	0	0	0	106	1,088	1,194	
083	Speech Pathology		0	0	0	0	0	0	0	0	293	3,006	3,299	
085	Pharmacy		0	0	0	0	0	0	0	0	293	3,006	3,300	
090	Laboratory		0	0	0	0	0	0	0	0	18	189	208	
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	17	173	190	
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		106,759	353,031	177,657	446,397	0	0	92,025	1,175,870	8,946	91,667	1,276,483	*
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		0	0	0	0	0	0	0	0	5	55	61	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,294,321	$ 123,048	$ 404,824	$ 177,657	$ 446,397	$ -	$ -	$ 92,025	$ 1,179,796	$ 10,183	$ 104,342	$ 1,294,321	

* (To Schedule 1)

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

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
CENTRAL GARDENS	ZZR05280F	1093872715	206380772	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	$ 255,426	$ 255,426											
010	Housekeeping	64,569	1,301	$ 65,870										
060	Laundry and Linen	20,791	5,618	1,456	$ 27,865									
065	Dietary	257,542	18,793	4,871	0	$ 281,206								
155	Social Services	1,200	0	0	0	0	$ 1,200							
160	Activities	31,749	0	0	0	0	0	$ 31,749						
165	Administration	N/A	4,908	1,272	0	0	0	0		$ 6,180	$ 6,180			
166	Medical Records	1,366	1,301	337	0	0	0	0		3,004		$ 3,004		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies	0	0	0	0	0	0	0	0	0	136	66	$ 202	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	0	1,892	490	0	0	0	0	0	2,383	170	82	2,635	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	64	31	96	
083	Speech Pathology	0	0	0	0	0	0	0	0	0	178	87	265	
085	Pharmacy	0	0	0	0	0	0	0	0	0	178	87	265	
090	Laboratory	0	0	0	0	0	0	0	0	0	11	5	17	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	10	5	15	
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	207,099	221,613	57,443	27,865	281,206	1,200	31,749	0	828,175	5,430	2,639	836,243	*
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		0	0	0	0	0	0	0	0	3	2	5	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 839,742	$ 255,426	$ 65,870	$ 27,865	$ 281,206	$ 1,200	$ 31,749	$ -	$ 830,557	$ 6,180	$ 3,004	$ 839,742	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name: CENTRAL GARDENS

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

Provider Number: ZZR05280F

NPI: 1093872715

OSHPD Facility Number: 206380772

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)	$ -	0%							
	Property Tax (line 40)	9,062	100%	$ 9,062						
005	Plant Operations and Maintenance			328	$ 328					
010	Housekeeping			44	2	$ 46				
060	Laundry and Linen			192	7	1	$ 200			
065	Dietary			643	24	3	0	$ 670		
155	Social Services			0	0	0	0	0	$ -	
160	Activities			0	0	0	0	0	0	$ -
165	Administration			168	6	1	0	0	0	0
166	Medical Records			44	2	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			65	2	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute 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			7,578	284	40	200	670	0	0
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 9,062	100%	$ 9,062	$ 328	$ 46	$ 200	$ 670	$ -	$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name: CENTRAL GARDENS

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

Provider Number: ZZR05280F

NPI: 1093872715

OSHPD Facility Number: 206380772

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 0% Of Total	Property Tax 100% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ -	0%								
	Property Tax (line 40)	9,062	100%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 175	$ 175					
166	Medical Records				46		$ 46				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	0	4	1	$ 5	$ -	$ 5	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	67	5	1	74	0	74	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	0	2	0	2	0	2	
083	Speech Pathology			0	0	5	1	6	0	6	
085	Pharmacy			0	0	5	1	6	0	6	
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 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			0	8,773	154	41	8,968	0	8,968	*
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	0	0	0	0	0	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 9,062	100%	$ -	$ 8,841	$ 175	$ 46	$ 9,062	$ -	$ 9,062	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
CENTRAL GARDENS	ZZR05280F	1093872715	206380772	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. 65% of Total	DPH License Fees 3% of Total	Liability Insurance 0% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 8,240													
055	Interest-Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	531,714													
	Total Costs Allocable as Administration	539,954	65%												
167	DPH Licensing Fees	23,071	3%												
168	Liability Insurance	0	0%												
169	Quality Assurance Fees	269,327	32%												
174	Caregiver Training	0	0%												
	Total	832,352	100%						$ 832,352						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 123,070	$ -	$ -	$ -	$ 123,070	18,310	$ 11,878	$ 508	$ -	$ 5,925	$ -	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy			147,100	3,926	2,383	67	153,476	22,834	14,813	633	0	7,388	0	
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy			58,328	0	0	0	58,328	8,678	5,629	241	0	2,808	0	
083	Speech Pathology			161,150	0	0	0	161,150	23,976	15,553	665	0	7,758	0	
085	Pharmacy			161,186	0	0	0	161,186	23,981	15,557	665	0	7,760	0	
090	Laboratory			10,138	0	0	0	10,138	1,508	978	42	0	488	0	
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			9,288	0	0	0	9,288	1,382	896	38	0	447	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			2,902,124	1,175,870	828,175	8,773	4,914,941	731,241	474,362	20,268	0	236,610	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			2,972	0	0	0	2,972	442	287	12	0	143	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 832,352		$ 3,575,356	$ 1,179,796	$ 830,557	$ 8,841	$ 5,594,550	$ 832,352						
	Total Administrative Costs							$ 832,352		$ 539,954	$ 23,071	$ -	$ 269,327	$ -	
	Unit Cost Multiplier							0.14877910							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 114,525	$ 9,184	$ 175	$ 123,885							
	TOTAL FACILITY COSTS							$ 6,550,787							

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
CENTRAL GARDENS	ZZR05280F	1093872715	206380772	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 2, 9)	(Adj 2, 9)	(Adj 3)	(Adj 4)					
	GENERAL SERVICES										
005	Plant Operations and Maintenance	810									
010	Housekeeping	110	110								
060	Laundry and Linen	475	475	475							
065	Dietary	1,589	1,589	1,589							
155	Social Services										
160	Activities										
165	Administration	415	415	415							
166	Medical Records	110	110	110							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									123,070	123,070
077	Specialized Support Surfaces									0	0
080	Physical Therapy	160	160	160						153,476	153,476
081	Respiratory Therapy									0	0
082	Occupational Therapy									58,328	58,328
083	Speech Pathology									161,150	161,150
085	Pharmacy									161,186	161,186
090	Laboratory									10,138	10,138
095	Home Health Services									0	0
100	Other Ancillary Services									9,288	9,288
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	18,738	18,738	18,738	134,550	80,730	2,827,397	2,827,397	2,827,397	4,914,941	4,914,941
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									2,972	2,972
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	22,407	21,597	21,487	134,550	80,730	2,827,397	2,827,397	2,827,397	5,594,550	5,594,550
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 62,604	$ 219,222			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.022141921	0.07753492			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 123,048	$ 404,824	$ 177,657	$ 446,397	$ -	$ -	$ 92,025	$ 10,183	$ 104,342
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		5.69745798	18.84040212	1.32038264	5.52950155	0.00000000	0.00000000	0.03254761	0.00182020	0.01865068
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 255,426	$ 65,870	$ 27,865	$ 281,206	$ 1,200	$ 31,749	$ -	$ 6,180	$ 3,004
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.82692041	3.06557273	0.20709724	3.48329210	0.00042442	0.01122906	0.00000000	0.00110472	0.00053696
	TOTAL CAPITAL COSTS - SCH. 5	$ 9,062	$ 328	$ 46	$ 200	$ 670	$ -	$ -	$ -	$ 175	$ 46
	UNIT COST MULTIPLIER (CAPITAL COSTS)	0.40442719	0.01516813	0.00214807	0.00148888	0.00830113	0.00000000	0.00000000	0.00000000	0.00003129	0.00000829

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: CENTRAL GARDENS

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

Provider Number: ZZR05280F

NPI: 1093872715

OSHPD Facility Number: 206380772

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	$ 88,164	$ 0	$ 88,164	(Sch 3)
005	.20-.39	Fringe Benefits	6200	34,884	0	34,884	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	255,426	0	255,426	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 378,474	$ 0	$ 378,474	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 289,608	$ 0	$ 289,608	(Sch 3)
010	.20-.39	Fringe Benefits	6300	114,589	0	114,589	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	64,569	0	64,569	(Sch 4)
010		Housekeeping - Total	6300	$ 468,766	$ 0	$ 468,766	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	0	0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	9,062	0	9,062	(Sch 5)
045		Property Insurance	7400	8,240	0	8,240	(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		$ 864,542	$ 0	$ 864,542	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 118,941	$ 0	$ 118,941	(Sch 3)
060	.20-.39	Fringe Benefits	6400	47,061	0	47,061	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	20,791	0	20,791	(Sch 4)
060		Laundry and Linen - Total	6400	$ 186,793	$ 0	$ 186,793	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 291,907	$ 0	$ 291,907	(Sch 3)
065	.20-.39	Fringe Benefits	6500	115,499	0	115,499	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	257,542	0	257,542	(Sch 4)
065		Dietary - Total	6500	$ 664,948	$ 0	$ 664,948	
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	123,070	0	123,070	
075		Patient Supplies - Total	8100	$ 123,070	$ 0	$ 123,070	(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: CENTRAL GARDENS

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

Provider Number: ZZR05280F

NPI: 1093872715

OSHPD Facility Number: 206380772

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	147,100	0	147,100	
080		Physical Therapy - Total	8200	$ 147,100	$ 0	$ 147,100	(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	55,328	3,000	58,328	
082		Occupational Therapy - Total	8250	$ 55,328	$ 3,000	$ 58,328	(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	161,150	0	161,150	
083		Speech Pathology - Total	8280	$ 161,150	$ 0	$ 161,150	(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	161,186	0	161,186	
085		Pharmacy - Total	8300	$ 161,186	$ 0	$ 161,186	(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	10,138	0	10,138	
090		Laboratory - Total	8400	$ 10,138	$ 0	$ 10,138	(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	9,288	0	9,288	
100		Other Ancillary Services - Total	8900	$ 9,288	$ 0	$ 9,288	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: CENTRAL GARDENS

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

Provider Number: ZZR05280F

NPI: 1093872715

OSHPD Facility Number: 206380772

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		$ 667,260	$ 3,000	$ 670,260	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,877,449	$ 0	$ 1,877,449	(Sch 2)
105	.20-.39	Fringe Benefits	6110	742,849	0	742,849	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	207,099	0	207,099	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 2,827,397	$ 0	$ 2,827,397	
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: CENTRAL GARDENS

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

Provider Number: ZZR05280F

NPI: 1093872715

OSHPD Facility Number: 206380772

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	2,972	0	2,972	
140		Beauty and Barber - Total	8900	$ 2,972	$ 0	$ 2,972	(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**		$ 2,830,369	$ 0	$ 2,830,369	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 44,856	$ 0	$ 44,856	(Sch 2)
155	.20-.39	Fringe Benefits	6600	17,748	0	17,748	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	1,200	1,200	(Sch 4)
155		Social Services - Total	6600	$ 62,604	$ 1,200	$ 63,804	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: CENTRAL GARDENS

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

Provider Number: ZZR05280F

NPI: 1093872715

OSHPD Facility Number: 206380772

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	$ 157,073	$ 0	$ 157,073	(Sch 2)
160	.20-.39	Fringe Benefits	6700	62,149	0	62,149	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	31,749	0	31,749	(Sch 4)
160		Activities - Total	6700	$ 250,971	$ 0	$ 250,971	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 248,852	$ 0	$ 248,852	(Sch 6)
165	.20-.39	Fringe Benefits	6900	98,463	0	98,463	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	214,705	(30,306)	184,399	(Sch 6)
165		Administration - Total	6900	$ 562,020	$ (30,306)	$ 531,714	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 72,827	$ 0	$ 72,827	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	28,816	0	28,816	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	0	1,366	1,366	(Sch 4)
166		Medical Records - Total	6900	$ 101,643	$ 1,366	$ 103,009	
167		DPH Licensing Fees	6900	$ 26,404	$ (3,333)	$ 23,071	(Sch 6)
168		Liability Insurance	6900	$ 8,239	$ (8,239)	$ 0	(Sch 6)
169		Quality Assurance Fees	6900	$ 269,327	$ 0	$ 269,327	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 65,936	$ 0	$ 65,936	(Sch 3)
170	.20-.39	Fringe Benefits	6800	26,089	0	26,089	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 92,025	$ 0	$ 92,025	
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		$ 1,373,233	$ (39,312)	$ 1,333,921	
200		**Total**		**$ 6,587,145**	**$ (36,312)**	**$ 6,550,833**	

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: CENTRAL GARDENS

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

Provider Number: ZZR05280F

NPI: 1093872715

OSHPD Facility Number: 206380772

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		$ 88,164	$ 0	$ 88,164
005	2	Fringe Benefits		34,884	0	34,884
005	3	Agency Staff				0
005	4	Other - Nonlabor		255,426	0	255,426
005	5	Plant Operations and Maintenance - Total		$ 378,474	$ 0	$ 378,474
010		Housekeeping				
010	1	Salaries and Wages		$ 289,608	$ 0	$ 289,608
010	2	Fringe Benefits		114,589	0	114,589
010	3	Agency Staff				0
010	4	Other - Nonlabor		64,569	0	64,569
010	5	Housekeeping - Total		$ 468,766	$ 0	$ 468,766
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		9,062	0	9,062
045	4	Property Insurance	1	0	8,240	8,240
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other				0
		Subtotal 005 - 055		856,302	8,240	864,542
060		Laundry and Linen				
060	1	Salaries and Wages		$ 118,941	$ 0	$ 118,941
060	2	Fringe Benefits		47,061	0	47,061
060	3	Agency Staff				0
060	4	Other - Nonlabor		20,791	0	20,791
060	5	Laundry and Linen - Total		$ 186,793	$ 0	$ 186,793
065		Dietary				
065	1	Salaries and Wages		$ 291,907	$ 0	$ 291,907
065	2	Fringe Benefits		115,499	0	115,499
065	3	Agency Staff				0
065	4	Other - Nonlabor		257,542	0	257,542
065	5	Dietary - Total		$ 664,948	$ 0	$ 664,948
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		123,070	0	123,070
075	5	Patient Supplies - Total		$ 123,070	$ 0	$ 123,070
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: CENTRAL GARDENS

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

Provider Number: ZZR05280F

NPI: 1093872715

OSHPD Facility Number: 206380772

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		147,100	0	147,100
080	5	Physical Therapy - Total		$ 147,100	$ 0	$ 147,100
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		55,328	0	55,328
082	5	Occupational Therapy - Total		$ 55,328	$ 0	$ 55,328
083		Speech Pathology				
083	1	Salaries and Wages		$	$	$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor		161,150	0	161,150
083	5	Speech Pathology - Total		$ 161,150	$ 0	$ 161,150
085		Pharmacy				
085	1	Salaries and Wages		$	$	$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		161,186	0	161,186
085	5	Pharmacy - Total		$ 161,186	$ 0	$ 161,186
090		Laboratory				
090	1	Salaries and Wages		$	$	$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		10,138	0	10,138
090	5	Laboratory - Total		$ 10,138	$ 0	$ 10,138
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		9,288	0	9,288
100	5	Other Ancillary Services - Total		$ 9,288	$ 0	$ 9,288

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: CENTRAL GARDENS

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

Provider Number: ZZR05280F

NPI: 1093872715

OSHPD Facility Number: 206380772

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**		$ 667,260	$ 0	$ 667,260
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		$ 1,877,449	$ 0	$ 1,877,449
105	2	Fringe Benefits		742,849	0	742,849
105	3	Agency Staff				0
105	4	Other - Nonlabor		207,099	0	207,099
105	5	Skilled Nursing Care - Total		$ 2,827,397	$ 0	$ 2,827,397
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: CENTRAL GARDENS

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

Provider Number: ZZR05280F

NPI: 1093872715

OSHPD Facility Number: 206380772

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		2,972	0	2,972
140	5	Beauty and Barber - Total		$ 2,972	$ 0	$ 2,972
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**		$ 2,830,369	$ 0	$ 2,830,369
155		Social Services				
155	1	Salaries and Wages		$ 44,856	$ 0	$ 44,856
155	2	Fringe Benefits		17,748	0	17,748
155	3	Agency Staff				0
155	4	Other - Nonlabor				0
155	5	Social Services - Total		$ 62,604	$ 0	$ 62,604
160		Activities				
160	1	Salaries and Wages		$ 157,073	$ 0	$ 157,073
160	2	Fringe Benefits		62,149	0	62,149
160	3	Agency Staff				0
160	4	Other - Nonlabor		31,749	0	31,749
160	5	Activities - Total		$ 250,971	$ 0	$ 250,971

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: CENTRAL GARDENS

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

Provider Number: ZZR05280F

NPI: 1093872715

OSHPD Facility Number: 206380772

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		$ 248,852	$ 0	$ 248,852
165	2	Fringe Benefits		98,463	0	98,463
165	3	Agency Staff				0
165	4	Other - Nonlabor	1	205,346	9,359	214,705
165	5	Administration - Total		$ 552,661	$ 9,359	$ 562,020
166		Medical Records				
166	1	Medical Records - Salaries and Wages		$ 72,827	$ 0	$ 72,827
166	2	Medical Records - Fringe Benefits		28,816	0	28,816
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor				0
166	5	Medical Records - Total		$ 101,643	$ 0	$ 101,643
167	4	DPH Licensing Fees ***		$ 26,404	$ 0	$ 26,404
168	4	Liability Insurance ***		$ 8,239	$ 0	$ 8,239
169	4	Quality Assurance Fees ***		$ 269,327	$ 0	$ 269,327
170		Inservice Education - Nursing				
170	1	Salaries and Wages		$ 65,936	$ 0	$ 65,936
170	2	Fringe Benefits		26,089	0	26,089
170	3	Agency Staff				0
170	4	Other - Nonlabor				0
170	5	Inservice Education - Nursing - Total		$ 92,025	$ 0	$ 92,025
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		$ 1,363,874	$ 9,359	$ 1,373,233
200		**Total**		**$ 6,569,546**	**$ 17,599**	**$ 6,587,145**

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:
CENTRAL GARDENS	ZZR05280F	1093872715	206380772	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	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	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	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	3,000		3,000					

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
CENTRAL GARDENS	ZZR05280F	1093872715	206380772	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							
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	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 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	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
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							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
CENTRAL GARDENS	ZZR05280F	1093872715	206380772	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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							
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	1,200		1,200					
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	(30,306)	11,572	(5,566)	(2,291)	(34,021)			
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	1,366		1,366					

RECLASSIFICATIONS AND/OR ADJUSTMENTS TO REPORTED COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
CENTRAL GARDENS	ZZR05280F	1093872715	206380772	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
167	4	DPH Licensing Fees	(3,333)	(3,333)						
168	4	Liability Insurance	(8,239)	(8,239)						
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 - Medical Records - Salaries and Wages	0							
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
180	4	Professional Liability - Deductible	0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
200		Total	($36,312)	0	0	(2,291)	(34,021)	0	0	0
			(To Sch 8)							

Provider Name	Fiscal Period	Provider Number	Adjustments
CENTRAL GARDENS	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR05280F	10

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
							MEMORANDUM ADJUSTMENTS			
1	10.5	045	4	8A-1	045	4	Property Insurance	$0	$8,240	$8,240
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	205,346	9,359	214,705 *
							To reconcile provider's reported costs on page 10.5 to provider's reported cost on page 10.1 column 14. CMS Pub. 15-1, Sections 2300 and 2304			
2	10.7	080	2, 3	7	080	N/A	Physical Therapy (Square Feet)	0	160	160
	10.7	105	2, 3	7	105	N/A	Skilled Nursing Care	0	18,738	18,738
	10.7	175	2, 3	7	N/A	N/A	Total Statistics - Square Feet	0	18,898	18,898 *
3	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	0	134,550	134,550
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	0	134,550	134,550
4	10.7	105	5	7	105	N/A	Skilled Nursing Care (Patient Meals)	0	80,730	80,730
	10.7	175	5	7	N/A	N/A	Total Statistics - Patient Meals	0	80,730	80,730
							To reconcile provider's reported statistics on page 10.7 to provider's reported statistics on page 11(1). CMS Pub. 15-1, Sections 2300 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
CENTRAL GARDENS	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR05280F	10

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				
5	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	$214,705	$11,572	$226,277 *
	10.5	167	4	8A-2	167	4	DPH Licensing Fees		26,404	(3,333)	23,071
	10.5	168	4	8A-2	168	4	Liability Insurance		8,239	(8,239)	0
							To reclassify Administration - Other - Nonlabor for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2304				
6	10.5	082	4	8A-2	082	4	Occupational Therapy - Other - Nonlabor		$55,328	$3,000	$58,328
	10.5	155	4	8A-2	155	4	Social Services - Other - Nonlabor		0	1,200	1,200
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	226,277	(5,566)	220,711 *
	10.5	166	4	8A-2	166	4	Medical Records - Other - Nonlabor		0	1,366	1,366
							To reclassify Administration - Other - Nonlabor expense to the appropriate cost center. CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
CENTRAL GARDENS	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR05280F	10

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			
7	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor *	$220,711	($2,291)	$218,420 *
							To adjust the reported expenses to agree with the provider's records.			
							CMS Pub. 15-1, Sections 2300 and 2304			
8	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor *	$218,420	($34,021)	$184,399
							To eliminate legal fees due to lack of documentation.			
							CMS Pub. 15-1, Sections 2300, 2302.1, and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
CENTRAL GARDENS	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR05280F	10

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 STATISTICS				
9	10.7	010	2	7	010	N/A	Housekeeping (Square Feet)		0	110	110
	10.7	060	2, 3	7	060	N/A	Laundry and Linen		0	475	475
	10.7	065	2, 3	7	065	N/A	Dietary		0	1,589	1,589
	10.7	165	2, 3	7	165	N/A	Administration		0	415	415
	10.7	166	2, 3	7	166	N/A	Medical Records		0	110	110
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	*	18,898	2,699	21,597
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	*	18,898	2,589	21,487
							To adjust reported Square Footage statistics to agree with the provider's supporting records. CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
CENTRAL GARDENS	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR05280F	10

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO OTHER MATTERS			
10	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments because the share of cost was not properly deducted from the amount billed. CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51458.1	$0	$6,577	$6,577