

**REPORT
ON THE
RATE SETTING AUDIT**

**BALDWIN GARDENS NURSING CENTER
TEMPLE CITY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1396806998**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Allen Dervi
Auditor: Anita Keshishyan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 19, 2013

Israel Bastomski, Administrator
Baldwin Gardens Nursing Center
10786 Live Oak Avenue
Temple City, CA 91780

BALDWIN GARDENS NURSING CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1396806998
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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

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

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

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

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

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BALDWIN GARDENS NURSING CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1396806998

OSHPD Facility No.:
206190285

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	\$ 1,725,616	\$ 81.57
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 399,203	\$ 18.87
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 416,462	\$ 19.69
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 266,454	\$ 12.60
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 27,401	\$ 1.30
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 12,106	\$ 0.57
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 29,109	\$ 1.38
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 252,206	\$ 11.92
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 425,059	\$ 20.09
11	Cost of Routine Service/Audited Total Costs	\$ 3,531,564	\$ 3,553,616	\$ 167.99
12	Total Patient Days (Adj)	21,154	21,154	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 166.95	\$ 167.99	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 2)	15,195	13,876	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BALDWIN GARDENS NURSING CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1396806998

OSHPD Facility No.:
206190285

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
BALDWIN GARDENS NURSING CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1396806998

OSHPD Facility No.:
206190285

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 32,120	\$ 32,120		
160	Activities	57,440		\$ 57,440	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	5,751	0	0	5,751
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	1,636,056	32,120	57,440	1,725,616 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
TOTAL		\$ 1,731,367	\$ 32,120	\$ 57,440	\$ 1,731,367

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
BALDWIN GARDENS NURSING CENTER

Provider NPI:
1396806998

OSHPD Facility Number:
206190285

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 34,207	\$ 34,207										
010	Housekeeping	105,444	266	\$ 105,710									
060	Laundry and Linen	30,134	1,840	5,732	\$ 37,707								
065	Dietary	172,061	3,915	12,193	0	\$ 188,169							
155	Social Services	N/A	281	877	0	0	\$ 1,158						
160	Activities	N/A	2,078	6,471	0	0	0	\$ 8,548					
165	Administration	N/A	2,609	8,125	0	0	0	0		\$ 10,734	\$ 10,734		
166	Medical Records	65,995	693	2,157	0	0	0	0		68,844		\$ 68,844	
170	Inservice Education - Nursing	10,255	0	0	0	0	0	0	\$ 10,255				
ANCILLARY SERVICES													
075	Patient Supplies		111	345	0	0	0	0	0	455	22	143	\$ 621
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	2	14	16
080	Physical Therapy		1,657	5,161	0	0	0	0	0	6,818	261	1,672	8,750
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		348	1,083	0	0	0	0	0	1,431	157	1,010	2,598
083	Speech Pathology		79	246	0	0	0	0	0	325	223	1,433	1,981
085	Pharmacy		361	1,123	0	0	0	0	0	1,483	291	1,868	3,643
090	Laboratory		0	0	0	0	0	0	0	0	23	150	173
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		57	177	0	0	0	0	0	234	96	618	949
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		19,913	62,019	37,707	188,169	1,158	8,548	10,255	327,770	9,636	61,797	399,203 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	22	139	161
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 418,096	\$ 34,207	\$ 105,710	\$ 37,707	\$ 188,169	\$ 1,158	\$ 8,548	\$ 10,255	\$ 338,517	\$ 10,734	\$ 68,844	\$ 418,096

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
BALDWIN GARDENS NURSING CENTER

Provider NPI:
1396806998

OSHPD Facility Number:
206190285

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 112,710	\$ 112,710										
010	Housekeeping	14,679	875	\$ 15,554									
060	Laundry and Linen	5,976	6,064	843	\$ 12,884								
065	Dietary	106,209	12,900	1,794	0	\$ 120,903							
155	Social Services	620	927	129	0	0	\$ 1,676						
160	Activities	2,345	6,846	952	0	0	0	\$ 10,143					
165	Administration	N/A	8,596	1,196	0	0	0	0		\$ 9,792	\$ 9,792		
166	Medical Records	14,631	2,282	317	0	0	0	0		17,230		\$ 17,230	
170	Inservice Education - Nursing	59	0	0	0	0	0	0	\$ 59				
ANCILLARY SERVICES													
075	Patient Supplies	4,352	365	51	0	0	0	0	0	4,767	20	36	\$ 4,824
077	Specialized Support Surfaces	624	0	0	0	0	0	0	0	624	2	4	630
080	Physical Therapy	44,592	5,460	759	0	0	0	0	0	50,811	238	418	51,467
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	38,263	1,146	159	0	0	0	0	0	39,569	144	253	39,965
083	Speech Pathology	61,485	260	36	0	0	0	0	0	61,782	204	359	62,344
085	Pharmacy	75,724	1,188	165	0	0	0	0	0	77,077	266	468	77,810
090	Laboratory	6,585	0	0	0	0	0	0	0	6,585	21	38	6,644
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	20,389	188	26	0	0	0	0	0	20,603	88	155	20,845
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	171,803	65,613	9,126	12,884	120,903	1,676	10,143	59	392,206	8,790	15,467	416,462 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	6,107	0	0	0	0	0	0	0	6,107	20	35	6,162
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 687,153	\$ 112,710	\$ 15,554	\$ 12,884	\$ 120,903	\$ 1,676	\$ 10,143	\$ 59	\$ 660,131	\$ 9,792	\$ 17,230	\$ 687,153

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BALDWIN GARDENS NURSING CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1396806998

OSHPD Facility Number:
206190285

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 291,818	91%							
	Property Tax (line 40)	30,009	9%	\$ 321,827						
005	Plant Operations and Maintenance			17,659	\$ 17,659					
010	Housekeeping			2,362	137	\$ 2,499				
060	Laundry and Linen			16,366	950	136	\$ 17,451			
065	Dietary			34,812	2,021	288	0	\$ 37,121		
155	Social Services			2,503	145	21	0	0	\$ 2,669	
160	Activities			18,474	1,073	153	0	0	0	\$ 19,700
165	Administration			23,199	1,347	192	0	0	0	0
166	Medical Records			6,158	358	51	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			984	57	8	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			14,735	855	122	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,093	180	26	0	0	0	0
083	Speech Pathology			703	41	6	0	0	0	0
085	Pharmacy			3,206	186	27	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			506	29	4	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			177,068	10,280	1,466	17,451	37,121	2,669	19,700
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 321,827	100%	\$ 321,827	\$ 17,659	\$ 2,499	\$ 17,451	\$ 37,121	\$ 2,669	\$ 19,700

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BALDWIN GARDENS NURSING CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1396806998

OSHPD Facility Number:
206190285

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 91% Of Total	Property Tax 9% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 291,818	91%							
	Property Tax (line 40)	30,009	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 24,737	\$ 24,737				
166	Medical Records				6,567		\$ 6,567			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,049	51	14	\$ 1,114	\$ 1,011	\$ 104
077	Specialized Support Surfaces			0	0	5	1	6	6	1
080	Physical Therapy			0	15,712	601	159	16,472	14,936	1,536
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	3,298	363	96	3,757	3,407	350
083	Speech Pathology			0	750	515	137	1,401	1,270	131
085	Pharmacy			0	3,418	671	178	4,268	3,870	398
090	Laboratory			0	0	54	14	68	62	6
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	540	222	59	821	744	77
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	265,755	22,205	5,894	293,855	266,454	27,401*
110	Intermediate Care			0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0*
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	50	13	63	57	6
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 321,827	100%	\$ -	\$ 290,523	\$ 24,737	\$ 6,567	\$ 321,827	\$ 291,818	\$ 30,009

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
BALDWIN GARDENS NURSING CENTER

Provider NPI:
1396806998

OSHPD Facility Number:
206190285

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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. 59% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 35% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 5,021												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	468,510												
	Total Costs Allocable as Administration	473,531	59%											
167	CDPH Licensing Fees	13,486	2%											
168	Professional Liability Insurance	32,428	4%											
169	Quality Assurance Fees	280,967	35%											
174	Caregiver Training	0	0%											
	Total	800,412	100%						\$ 800,412					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 455	\$ 4,767	\$ 1,049	\$ 6,272	1,662	\$ 983	\$ 28	\$ 67	\$ 583	\$ -
077	Specialized Support Surfaces			0	0	624	0	624	165	98	3	7	58	0
080	Physical Therapy			0	6,818	50,811	15,712	73,341	19,435	11,498	327	787	6,822	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,431	39,569	3,298	44,298	11,739	6,945	198	476	4,121	0
083	Speech Pathology			0	325	61,782	750	62,857	16,656	9,854	281	675	5,847	0
085	Pharmacy			0	1,483	77,077	3,418	81,979	21,724	12,852	366	880	7,626	0
090	Laboratory			0	0	6,585	0	6,585	1,745	1,032	29	71	613	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			5,751	234	20,603	540	27,128	7,189	4,253	121	291	2,523	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			1,725,616	327,770	392,206	265,755	2,711,347	718,480	425,059	12,106	29,109	252,206	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	6,107	0	6,107	1,618	957	27	66	568	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 800,412		\$ 1,731,367	\$ 338,517	\$ 660,131	\$ 290,523	\$ 3,020,538	\$ 800,412					
	Total Administrative Costs							\$ 800,412		\$ 473,531	\$ 13,486	\$ 32,428	\$ 280,967	\$ -
	Unit Cost Multiplier							0.26498989						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 79,579	\$ 27,022	\$ 31,304	\$ 137,905							
	TOTAL FACILITY COSTS							\$ 3,958,855						

(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
BALDWIN GARDENS NURSING CENTER

Provider NPI:
1396806998

OSHPD Facility Number:
206190285

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	628									
010	Housekeeping	84	84								
060	Laundry and Linen		582	582							
065	Dietary	1,238	1,238	1,238							
155	Social Services	89	89	89							
160	Activities	657	657	657							
165	Administration	825	825	825							
166	Medical Records	219	219	219							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	35	35	35						6,272	6,272
077	Specialized Support Surfaces									624	624
080	Physical Therapy	524	524	524						73,341	73,341
081	Respiratory Therapy									0	0
082	Occupational Therapy	110	110	110						44,298	44,298
083	Speech Pathology	25	25	25						62,857	62,857
085	Pharmacy	114	114	114						81,979	81,979
090	Laboratory									6,585	6,585
095	Home Health Services									0	0
100	Other Ancillary Services	18	18	18						27,128	27,128
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,297	6,297	6,297	208,440	62,532	1,807,859	1,807,859	1,807,859	2,711,347	2,711,347
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber									6,107	6,107
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	11,445	10,817	10,733	208,440	62,532	1,807,859	1,807,859	1,807,859	3,020,538	3,020,538
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 32,120	\$ 57,440			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.017766872	0.031772389			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 34,207	\$ 105,710	\$ 37,707	\$ 188,169	\$ 1,158	\$ 8,548	\$ 10,255	\$ 10,734	\$ 68,844
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.16233706	9.84902975	0.18089913	3.00916446	0.00064054	0.00472850	0.00567246	0.00355380	0.02279213
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 112,710	\$ 15,554	\$ 12,884	\$ 120,903	\$ 1,676	\$ 10,143	\$ 59	\$ 9,792	\$ 17,230
	UNIT COST MULTIPLIER (INDIRECT OTHER)		10.41970972	1.44919926	0.06181014	1.93345342	0.00092725	0.00561043	0.00003264	0.00324176	0.00570438
	TOTAL CAPITAL COSTS - SCH. 5	\$ 321,827	\$ 17,659	\$ 2,499	\$ 17,451	\$ 37,121	\$ 2,669	\$ 19,700	\$ -	\$ 24,737	\$ 6,567
	UNIT COST MULTIPLIER (CAPITAL COSTS)	28.11944080	1.63252370	0.23284869	0.08372271	0.59363524	0.00147614	0.01089688	0.00000000	0.00818976	0.00217401

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BALDWIN GARDENS NURSING CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1396806998

OSHPD Facility Number:
206190285

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 28,745	\$ 0	\$ 28,745	(Sch 3)
005	.20-.39	Fringe Benefits	6200	5,462	0	5,462	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	112,710	0	112,710	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 146,917	\$ 0	\$ 146,917	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 75,351	\$ 0	\$ 75,351	(Sch 3)
010	.20-.39	Fringe Benefits	6300	30,093	0	30,093	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	14,679	0	14,679	(Sch 4)
010		Housekeeping - Total	6300	\$ 120,123	\$ 0	\$ 120,123	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	20,905	0	20,905	(Sch 5)
025		Depreciation: Equipment	7140	4,032	0	4,032	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	266,881	0	266,881	(Sch 5)
040		Property Taxes	7300	30,009	0	30,009	(Sch 5)
045		Property Insurance	7400	5,021	0	5,021	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 593,888	\$ 0	\$ 593,888	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 23,990	\$ 0	\$ 23,990	(Sch 3)
060	.20-.39	Fringe Benefits	6400	6,144	0	6,144	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	5,976	0	5,976	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 36,110	\$ 0	\$ 36,110	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 140,369	\$ 0	\$ 140,369	(Sch 3)
065	.20-.39	Fringe Benefits	6500	31,692	0	31,692	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	106,209	0	106,209	(Sch 4)
065		Dietary - Total	6500	\$ 278,270	\$ 0	\$ 278,270	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	4,352	0	4,352	(Sch 4)
075		Patient Supplies - Total	8100	\$ 4,352	\$ 0	\$ 4,352	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150	624	0	624	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 624	\$ 0	\$ 624	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BALDWIN GARDENS NURSING CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1396806998

OSHPD Facility Number:
206190285

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	44,592	0	44,592	(Sch 4)
080		Physical Therapy - Total	8200	\$ 44,592	\$ 0	\$ 44,592	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	38,263	0	38,263	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 38,263	\$ 0	\$ 38,263	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	61,485	0	61,485	(Sch 4)
083		Speech Pathology - Total	8280	\$ 61,485	\$ 0	\$ 61,485	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	75,724	0	75,724	(Sch 4)
085		Pharmacy - Total	8300	\$ 75,724	\$ 0	\$ 75,724	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	6,585	0	6,585	(Sch 4)
090		Laboratory - Total	8400	\$ 6,585	\$ 0	\$ 6,585	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 4,911	\$ 0	\$ 4,911	(Sch 2)
100	.20-.39	Fringe Benefits	8900	840	0	840	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	20,389	0	20,389	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 26,140	\$ 0	\$ 26,140	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BALDWIN GARDENS NURSING CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1396806998

OSHPD Facility Number:
206190285

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 257,765	\$ 0	\$ 257,765	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,323,470	\$ 0	\$ 1,323,470	(Sch 2)
105	.20-.39	Fringe Benefits	6110	312,586	0	312,586	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	171,803	0	171,803	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,807,859	\$ 0	\$ 1,807,859	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BALDWIN GARDENS NURSING CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1396806998

OSHPD Facility Number:
206190285

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
126	.40-.99	Other - Nonlabor	6160		0	0
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0

(Sch 4)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BALDWIN GARDENS NURSING CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1396806998

OSHPD Facility Number:
206190285

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	6,107	0	6,107 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 6,107	\$ 0	\$ 6,107
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,813,966	\$ 0	\$ 1,813,966
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 24,451	\$ 0	\$ 24,451 (Sch 2)
155	.20-.39	Fringe Benefits	6600	7,669	0	7,669 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	620	0	620 (Sch 4)
155		Social Services - Total	6600	\$ 32,740	\$ 0	\$ 32,740

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BALDWIN GARDENS NURSING CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1396806998

OSHPD Facility Number:
206190285

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 43,738	\$ 0	\$ 43,738	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,702	0	13,702	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,345	0	2,345	(Sch 4)
160		Activities - Total	6700	\$ 59,785	\$ 0	\$ 59,785	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 247,045	\$ 0	\$ 247,045	(Sch 6)
165	.20-.39	Fringe Benefits	6900	65,726	0	65,726	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	155,739	0	155,739	(Sch 6)
165		Administration - Total	6900	\$ 468,510	\$ 0	\$ 468,510	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 53,211	\$ 0	\$ 53,211	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,784	0	12,784	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	14,631	0	14,631	(Sch 4)
166		Medical Records - Total	6900	\$ 80,626	\$ 0	\$ 80,626	
167		CDPH Licensing Fees	6900	\$ 13,486	\$ 0	\$ 13,486	(Sch 6)
168		Professional Liability Insurance	6900	\$ 32,428	\$ 0	\$ 32,428	(Sch 6)
169		Quality Assurance Fees	6900	\$ 280,967	\$ 0	\$ 280,967	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 8,154	\$ 0	\$ 8,154	(Sch 3)
170	.20-.39	Fringe Benefits	6800	2,101	0	2,101	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	59	0	59	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 10,314	\$ 0	\$ 10,314	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 978,856	\$ 0	\$ 978,856	
200		Total		\$ 3,958,855	\$ 0	\$ 3,958,855	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 126,053	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
BALDWIN GARDENS NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1396806998		2
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purposes. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$126,053	\$126,053

Provider Name							Fiscal Period	Provider NPI		Adjustments
BALDWIN GARDENS NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1396806998		2
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA</u>										
2	4.1	5	2	1	15	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through June 19, 2013 Report Date: June 19, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	15,195	(1,319)	13,876	