

**REPORT
ON THE
RATE SETTING AUDIT**

**COLONIAL GARDENS NURSING HOME
PICO RIVERA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1861580029**

**FISCAL PERIOD ENDED
MAY 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Mineo Gonzalez**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: July 15, 2013

Kent Stephens, Administrator
Colonial Gardens Nursing Home
7256 Rosemead Blvd
Pico Rivera, CA 90660

COLONIAL GARDENS NURSING HOME
NATIONAL PROVIDER IDENTIFIER (NPI) 1861580029
FISCAL PERIOD ENDED MAY 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 Rate Development Division.

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

Kent Stephens
Page 2

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

(Original signed by Margaret Varho)

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
COLONIAL GARDENS NURSING HOME

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1861580029

OSHPD Facility No.:
206190188

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	\$ 2,078,900	\$ 58.61
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 589,626	\$ 16.62
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 538,830	\$ 15.19
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 262,754	\$ 7.41
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 36,207	\$ 1.02
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 28,377	\$ 0.80
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 64,168	\$ 1.81
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 369,398	\$ 10.41
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 626,534	\$ 17.66
11	Cost of Routine Service/Audited Total Costs	\$ 4,592,328	\$ 4,594,794	\$ 130
12	Total Patient Days (Adj)	35,472	35,472	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 129.46	\$ 129.53	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 2)	32,780	29,145	
16	Medi-Cal Managed Care Days (Adj 3)		3,635	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
COLONIAL GARDENS NURSING HOME

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1861580029

OSHPD Facility No.:
206190188

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	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
COLONIAL GARDENS NURSING HOME

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1861580029

OSHPD Facility No.:
206190188

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 61,589	\$ 61,589		
160	Activities	93,569		\$ 93,569	
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	70,834	0	0	70,834
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	63,806	0	0	63,806
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,923,742	61,589	93,569	2,078,900 *
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	\$ 2,213,540	\$ 61,589	\$ 93,569	\$ 2,213,540

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COLONIAL GARDENS NURSING HOME

Provider NPI:
1861580029

OSHPD Facility Number:
206190188

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 40,042	\$ 40,042										
010	Housekeeping	227,121	142	\$ 227,263									
060	Laundry and Linen	57,312	776	4,422	\$ 62,510								
065	Dietary	193,418	4,297	24,477	0	\$ 222,192							
155	Social Services	N/A	255	1,452	0	0	\$ 1,707						
160	Activities	N/A	2,805	15,977	0	0	0	\$ 18,782					
165	Administration	N/A	5,350	30,470	0	0	0	0		\$ 35,819	\$ 35,819		
166	Medical Records	29,748	0	0	0	0	0	0		29,748		\$ 29,748	
170	Inservice Education - Nursing	49,458	0	0	0	0	0	0	\$ 49,458				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	13	11	\$ 25
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		187	1,065	0	0	0	0	0	1,252	755	627	2,634
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		187	1,065	0	0	0	0	0	1,252	684	568	2,504
083	Speech Pathology		187	1,065	0	0	0	0	0	1,252	37	31	1,320
085	Pharmacy		0	0	0	0	0	0	0	0	0	0	0
090	Laboratory		0	0	0	0	0	0	0	0	52	43	95
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	0	0	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		25,737	146,592	62,510	222,192	1,707	18,782	49,458	526,979	34,224	28,423	589,626 *
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		119	678	0	0	0	0	0	797	53	44	894
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 597,099	\$ 40,042	\$ 227,263	\$ 62,510	\$ 222,192	\$ 1,707	\$ 18,782	\$ 49,458	\$ 531,532	\$ 35,819	\$ 29,748	\$ 597,099

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COLONIAL GARDENS NURSING HOME

Provider NPI:
1861580029

OSHPD Facility Number:
206190188

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 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	\$ 187,876	\$ 187,876										
010	Housekeeping	24,511	665	\$ 25,176									
060	Laundry and Linen	20,723	3,643	490	\$ 24,856								
065	Dietary	192,951	20,163	2,711	0	\$ 215,826							
155	Social Services	1,428	1,196	161	0	0	\$ 2,785						
160	Activities	4,111	13,161	1,770	0	0	0	\$ 19,042					
165	Administration	N/A	25,100	3,375	0	0	0	0		\$ 28,475	\$ 28,475		
166	Medical Records	0	0	0	0	0	0	0		0		\$ -	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	1,323	0	0	0	0	0	0	0	1,323	11	0	\$ 1,334
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	877	118	0	0	0	0	0	995	600	0	1,596
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	877	118	0	0	0	0	0	995	544	0	1,539
083	Speech Pathology	0	877	118	0	0	0	0	0	995	30	0	1,025
085	Pharmacy	0	0	0	0	0	0	0	0	0	0	0	0
090	Laboratory	5,148	0	0	0	0	0	0	0	5,148	41	0	5,189
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	0	0	0
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	112,118	120,757	16,239	24,856	215,826	2,785	19,042	0	511,623	27,207	0	538,830
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	2,896	558	75	0	0	0	0	0	3,529	42	0	3,572
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 553,085	\$ 187,876	\$ 25,176	\$ 24,856	\$ 215,826	\$ 2,785	\$ 19,042	\$ -	\$ 524,610	\$ 28,475	\$ -	\$ 553,085

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COLONIAL GARDENS NURSING HOME

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1861580029

OSHPD Facility Number:
206190188

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)	\$ 268,943	88%							
	Property Tax (line 40)	37,060	12%	\$ 306,003						
005	Plant Operations and Maintenance			1,723	\$ 1,723					
010	Housekeeping			1,077	6	\$ 1,083				
060	Laundry and Linen			5,900	33	21	\$ 5,954			
065	Dietary			32,656	185	117	0	\$ 32,957		
155	Social Services			1,938	11	7	0	0	\$ 1,956	
160	Activities			21,316	121	76	0	0	0	\$ 21,513
165	Administration			40,651	230	145	0	0	0	0
166	Medical Records			0	0	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			1,421	8	5	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,421	8	5	0	0	0	0
083	Speech Pathology			1,421	8	5	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			195,576	1,107	698	5,954	32,957	1,956	21,513
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			904	5	3	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 306,003	100%	\$ 306,003	\$ 1,723	\$ 1,083	\$ 5,954	\$ 32,957	\$ 1,956	\$ 21,513

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COLONIAL GARDENS NURSING HOME

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1861580029

OSHPD Facility Number:
206190188

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 88% Of Total	Property Tax 12% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 268,943	88%							
	Property Tax (line 40)	37,060	12%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 41,026	\$ 41,026				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	15	0	\$ 15	\$ 13	\$ 2
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	1,434	865	0	2,299	2,021	278
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,434	783	0	2,218	1,949	269
083	Speech Pathology			0	1,434	43	0	1,477	1,298	179
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	60	0	60	53	7
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	259,761	39,200	0	298,961	262,754	36,207
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	913	61	0	973	856	118
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 306,003	100%	\$ -	\$ 264,977	\$ 41,026	\$ -	\$ 306,003	\$ 268,943	\$ 37,060

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COLONIAL GARDENS NURSING HOME

Provider NPI:
1861580029

OSHPD Facility Number:
206190188

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 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. 58% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 34% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 14,310												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	641,423												
	Total Costs Allocable as Administration	655,733	58%											
167	CDPH Licensing Fees	29,699	3%											
168	Professional Liability Insurance	67,158	6%											
169	Quality Assurance Fees	386,614	34%											
174	Caregiver Training	0	0%											
	Total	1,139,204	100%						\$ 1,139,204					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ -	\$ 1,323	\$ -	\$ 1,323	426	\$ 245	\$ 11	\$ 25	\$ 145	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			70,834	1,252	995	1,434	74,516	24,016	13,824	626	1,416	8,150	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			63,806	1,252	995	1,434	67,488	21,751	12,520	567	1,282	7,382	0
083	Speech Pathology			0	1,252	995	1,434	3,682	1,187	683	31	70	403	0
085	Pharmacy			0	0	0	0	0	0	0	0	0	0	0
090	Laboratory			0	0	5,148	0	5,148	1,659	955	43	98	563	0
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	0	0	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			2,078,900	526,979	511,623	259,761	3,377,263	1,088,476	626,534	28,377	64,168	369,398	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	797	3,529	913	5,239	1,688	972	44	100	573	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,139,204		\$ 2,213,540	\$ 531,532	\$ 524,610	\$ 264,977	\$ 3,534,658	\$ 1,139,204					
	Total Administrative Costs							\$ 1,139,204		\$ 655,733	\$ 29,699	\$ 67,158	\$ 386,614	\$ -
	Unit Cost Multiplier							0.32229536						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 65,567	\$ 28,475	\$ 41,026	\$ 135,069							
	TOTAL FACILITY COSTS							\$ 4,808,931						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
COLONIAL GARDENS NURSING HOME

Provider NPI:
1861580029

OSHPD Facility Number:
206190188

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	120									
010	Housekeeping	75	75								
060	Laundry and Linen	411	411	411							
065	Dietary	2,275	2,275	2,275							
155	Social Services	135	135	135							
160	Activities	1,485	1,485	1,485							
165	Administration	2,832	2,832	2,832							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									1,323	1,323
077	Specialized Support Surfaces									0	0
080	Physical Therapy	99	99	99						74,516	74,516
081	Respiratory Therapy									0	0
082	Occupational Therapy	99	99	99						67,488	67,488
083	Speech Pathology	99	99	99						3,682	3,682
085	Pharmacy									0	0
090	Laboratory									5,148	5,148
095	Home Health Services									0	0
100	Other Ancillary Services									0	0
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	13,625	13,625	13,625	348,010	104,403	2,035,860	2,035,860	2,035,860	3,377,263	3,377,263
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	63	63	63						5,239	5,239
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	21,318	21,198	21,123	348,010	104,403	2,035,860	2,035,860	2,035,860	3,534,658	3,534,658
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 61,589	\$ 93,569			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.03025208	0.045960429			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 40,042	\$ 227,263	\$ 62,510	\$ 222,192	\$ 1,707	\$ 18,782	\$ 49,458	\$ 35,819	\$ 29,748
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		1.88895179	10.75901488	0.17962218	2.12821590	0.00083870	0.00922570	0.02429342	0.01013366	0.00841609
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 187,876	\$ 25,176	\$ 24,856	\$ 215,826	\$ 2,785	\$ 19,042	\$ -	\$ 28,475	\$ -
	UNIT COST MULTIPLIER (INDIRECT OTHER)		8.86291160	1.19186282	0.07142183	2.06723573	0.00136817	0.00935346	0.00000000	0.00805598	0.00000000
	TOTAL CAPITAL COSTS - SCH. 5	\$ 306,003	\$ 1,723	\$ 1,083	\$ 5,954	\$ 32,957	\$ 1,956	\$ 21,513	\$ -	\$ 41,026	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	14.35420771	0.08125790	0.05125503	0.01710883	0.31567378	0.00096063	0.01056693	0.00000000	0.01160689	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COLONIAL GARDENS NURSING HOME

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1861580029

OSHPD Facility Number:
206190188

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	\$ 33,679	\$ 0	\$ 33,679	(Sch 3)
005	.20-.39	Fringe Benefits	6200	6,363	0	6,363	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	187,876	0	187,876	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 227,918	\$ 0	\$ 227,918	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 191,027	\$ 0	\$ 191,027	(Sch 3)
010	.20-.39	Fringe Benefits	6300	36,094	0	36,094	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	24,511	0	24,511	(Sch 4)
010		Housekeeping - Total	6300	\$ 251,632	\$ 0	\$ 251,632	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 42,298	\$ 0	\$ 42,298	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	53,181	0	53,181	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	37,060	0	37,060	(Sch 5)
045		Property Insurance	7400	14,310	0	14,310	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	173,464	0	173,464	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 799,863	\$ 0	\$ 799,863	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 48,204	\$ 0	\$ 48,204	(Sch 3)
060	.20-.39	Fringe Benefits	6400	9,108	0	9,108	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	20,723	0	20,723	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 78,035	\$ 0	\$ 78,035	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 162,680	\$ 0	\$ 162,680	(Sch 3)
065	.20-.39	Fringe Benefits	6500	30,738	0	30,738	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	192,951	0	192,951	(Sch 4)
065		Dietary - Total	6500	\$ 386,369	\$ 0	\$ 386,369	
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	1,323	0	1,323	(Sch 4)
075		Patient Supplies - Total	8100	\$ 1,323	\$ 0	\$ 1,323	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COLONIAL GARDENS NURSING HOME

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1861580029

OSHPD Facility Number:
206190188

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	70,834	0	70,834	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 70,834	\$ 0	\$ 70,834	
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	63,806	0	63,806	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 63,806	\$ 0	\$ 63,806	
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		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 0	\$ 0	\$ 0	
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		0	0	(Sch 4)
085		Pharmacy - Total	8300	\$ 0	\$ 0	\$ 0	
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	5,148	0	5,148	(Sch 4)
090		Laboratory - Total	8400	\$ 5,148	\$ 0	\$ 5,148	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900		0	0	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COLONIAL GARDENS NURSING HOME

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1861580029

OSHPD Facility Number:
206190188

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		\$ 141,111	\$ 0	\$ 141,111	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,659,683	\$ (41,600)	\$ 1,618,083	(Sch 2)
105	.20-.39	Fringe Benefits	6110	313,517	(7,858)	305,659	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	112,118	0	112,118	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,085,318	\$ (49,458)	\$ 2,035,860	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COLONIAL GARDENS NURSING HOME

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1861580029

OSHPD Facility Number:
206190188

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	2,896	0	2,896 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,896	\$ 0	\$ 2,896
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		\$ 2,088,214	\$ (49,458)	\$ 2,038,756
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 25,849	\$ 0	\$ 25,849 (Sch 2)
155	.20-.39	Fringe Benefits	6600	4,884	0	4,884 (Sch 2)
155	.49	Agency Staff	6600	30,856	0	30,856 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,428	0	1,428 (Sch 4)
155		Social Services - Total	6600	\$ 63,017	\$ 0	\$ 63,017

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COLONIAL GARDENS NURSING HOME

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1861580029

OSHPD Facility Number:
206190188

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	\$ 78,699	\$ 0	\$ 78,699	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,870	0	14,870	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,111	0	4,111	(Sch 4)
160		Activities - Total	6700	\$ 97,680	\$ 0	\$ 97,680	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 321,326	\$ 0	\$ 321,326	(Sch 6)
165	.20-.39	Fringe Benefits	6900	60,622	0	60,622	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	259,475	0	259,475	(Sch 6)
165		Administration - Total	6900	\$ 641,423	\$ 0	\$ 641,423	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 24,961	\$ 0	\$ 24,961	(Sch 3)
166	.20-.39	Fringe Benefits	6900	4,787	0	4,787	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 29,748	\$ 0	\$ 29,748	
167		CDPH Licensing Fees	6900	\$ 29,699	\$ 0	\$ 29,699	(Sch 6)
168		Professional Liability Insurance	6900	\$ 67,158	\$ 0	\$ 67,158	(Sch 6)
169		Quality Assurance Fees	6900	\$ 386,614	\$ 0	\$ 386,614	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$	\$ 41,600	\$ 41,600	(Sch 3)
170	.20-.39	Fringe Benefits	6800		7,858	7,858	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 0	\$ 49,458	\$ 49,458	
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		\$ 1,315,339	\$ 49,458	\$ 1,364,797	
200		Total		\$ 4,808,931	\$ 0	\$ 4,808,931	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		Provider NPI		Adjustments
COLONIAL GARDENS NURSING HOME							JUNE 1, 2010 THROUGH MAY 31, 2011		1861580029		3
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>RECLASSIFICATION OF REPORTED COSTS</u>											
1	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$1,659,683	(\$41,600)	\$1,618,083	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	313,157	(7,858)	305,299	
	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	0	41,600	41,600	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	0	7,858	7,858	
							To reclassify Inservice Education labor expense to the proper cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000(p)				

Provider Name							Fiscal Period		Provider NPI		Adjustments
COLONIAL GARDENS NURSING HOME							JUNE 1, 2010 THROUGH MAY 31, 2011		1861580029		3
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
ADJUSTMENTS TO REPORTED PATIENT DAYS											
2	4.1	5	2	1	15	N/A	32,780	(3,635)	29,145		
Skilled Nursing Care - Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Report Date: October 9, 2012 Payment Period: June 1, 2010 through December 31, 2012 Service Period: June 1, 2011 through May 31, 2011 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											
3	Not Reported			1	16	N/A	0	3,635	3,635		
Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304											