

**REPORT
ON THE
RATE SETTING AUDIT**

**SAN JOAQUIN GARDENS HEALTH FACILITY
FRESNO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1346321858**

**FISCAL PERIOD ENDED
SEPTEMBER 30, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Diana Dong
Auditor: Laurie Plancarte**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 31, 2013

Gary Johnson
Vice President of Financial Operations
American Baptist Homes of the West
6120 Stoneridge Mall Road, Third Floor
Pleasanton, CA 94588

SAN JOAQUIN GARDENS HEALTH FACILITY
NATIONAL PROVIDER IDENTIFIER (NPI) 1346321858
FISCAL PERIOD ENDED SEPTEMBER 30, 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.

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SAN JOAQUIN GARDENS HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1346321858

OSHPD Facility No.:
206100789

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	\$ 3,030,988	\$ 109.79
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 913,880	\$ 33.10
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 816,163	\$ 29.56
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 239,213	\$ 8.67
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 337	\$ 0.01
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,272	\$ 0.52
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 44,569	\$ 1.61
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 905,357	\$ 32.80
11	Cost of Routine Service/Audited Total Costs	\$ 5,992,206	\$ 5,964,779	\$ 216.07
12	Total Patient Days (Adj)	27,606	27,606	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 217.06	\$ 216.07	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 6)	9,798	9,821	
16	Medi-Cal Managed Care Days (Adj)		0	
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:
SAN JOAQUIN GARDENS HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1346321858

OSHPD Facility No.:
206100789

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	

* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
SAN JOAQUIN GARDENS HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1346321858

OSHPD Facility No.:
206100789

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	\$ 37,189	\$ 37,189		
160	Activities	137,476		\$ 137,476	
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	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	2,856,323	37,189	137,476	3,030,988 *
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	\$ 3,030,988	\$ 37,189	\$ 137,476	\$ 3,030,988

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SAN JOAQUIN GARDENS HEALTH FACILITY

Provider NPI:
1346321858

OSHPD Facility Number:
206100789

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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	\$ 69,702	\$ 69,702										
010	Housekeeping	188,683	225	\$ 188,908									
060	Laundry and Linen	41,777	957	2,602	\$ 45,337								
065	Dietary	501,772	6,540	17,782	0	\$ 526,094							
155	Social Services	N/A	429	1,166	0	0	\$ 1,595						
160	Activities	N/A	3,659	9,948	0	0	0	\$ 13,607					
165	Administration	N/A	5,636	15,325	0	0	0	0	\$ 20,961	\$ 20,961			
166	Medical Records	60,249	734	1,996	0	0	0	0	62,979		\$ 62,979		
170	Inservice Education - Nursing	95,236	354	962	0	0	0	0	\$ 96,552				
ANCILLARY SERVICES													
075	Patient Supplies		499	1,357	0	0	0	0	0	1,856	138	416	\$ 2,411 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		1,216	3,307	0	0	0	0	0	4,524	2,062	6,195	12,781 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	35	106	142 ***
082	Occupational Therapy		1,522	4,137	0	0	0	0	0	5,659	1,688	5,073	12,420 ***
083	Speech Pathology		305	830	0	0	0	0	0	1,135	379	1,139	2,654 ***
085	Pharmacy		480	1,304	0	0	0	0	0	1,784	1,102	3,311	6,197 ***
090	Laboratory		0	0	0	0	0	0	0	0	176	528	704 ***
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	112	337	449 ***
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		46,063	125,245	45,076	526,094	1,595	13,607	96,552	854,231	14,895	44,754	913,880 *
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		632	1,720	261	0	0	0	0	2,613	360	1,081	4,053
145	Other Nonreimbursable		451	1,225	0	0	0	0	0	1,676	13	39	1,729
	TOTAL	\$ 957,419	\$ 69,702	\$ 188,908	\$ 45,337	\$ 526,094	\$ 1,595	\$ 13,607	\$ 96,552	\$ 873,479	\$ 20,961	\$ 62,979	\$ 957,419

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SAN JOAQUIN GARDENS HEALTH FACILITY

Provider NPI:
1346321858

OSHPD Facility Number:
206100789

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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	\$ 94,453	\$ 94,453										
010	Housekeeping	47,769	305	\$ 48,074									
060	Laundry and Linen	29,228	1,297	662	\$ 31,187								
065	Dietary	421,577	8,862	4,525	0	\$ 434,964							
155	Social Services	42,203	581	297	0	0	\$ 43,081						
160	Activities	16,149	4,958	2,532	0	0	0	\$ 23,639					
165	Administration	N/A	7,637	3,900	0	0	0	0		\$ 11,537	\$ 11,537		
166	Medical Records	2,182	995	508	0	0	0	0		3,685		\$ 3,685	
170	Inservice Education - Nursing	0	479	245	0	0	0	0	\$ 724				
ANCILLARY SERVICES													
075	Patient Supplies	40,866	676	345	0	0	0	0	0	41,888	76	24	\$ 41,988
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	668,389	1,648	842	0	0	0	0	0	670,879	1,135	362	672,376
081	Respiratory Therapy	11,663	0	0	0	0	0	0	0	11,663	19	6	11,689
082	Occupational Therapy	542,241	2,062	1,053	0	0	0	0	0	545,356	929	297	546,582
083	Speech Pathology	122,132	414	211	0	0	0	0	0	122,757	209	67	123,032
085	Pharmacy	358,868	650	332	0	0	0	0	0	359,850	607	194	360,650
090	Laboratory	57,968	0	0	0	0	0	0	0	57,968	97	31	58,096
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	36,980	0	0	0	0	0	0	0	36,980	62	20	37,061
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	177,638	62,419	31,873	31,008	434,964	43,081	23,639	724	805,346	8,198	2,619	816,163
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	112,128	857	438	179	0	0	0	0	113,602	198	63	113,863
145	Other Nonreimbursable	0	611	312	0	0	0	0	0	923	7	2	932
	TOTAL	\$ 2,782,434	\$ 94,453	\$ 48,074	\$ 31,187	\$ 434,964	\$ 43,081	\$ 23,639	\$ 724	\$ 2,767,212	\$ 11,537	\$ 3,685	\$ 2,782,434

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SAN JOAQUIN GARDENS HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1346321858

OSHPD Facility Number:
206100789

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)	\$ 265,821	100%							
	Property Tax (line 40)	374	0%	\$ 266,195						
005	Plant Operations and Maintenance			6,191	\$ 6,191					
010	Housekeeping			841	20	\$ 861				
060	Laundry and Linen			3,570	85	12	\$ 3,667			
065	Dietary			24,395	581	81	0	\$ 25,057		
155	Social Services			1,600	38	5	0	0	\$ 1,643	
160	Activities			13,648	325	45	0	0	0	\$ 14,019
165	Administration			21,024	501	70	0	0	0	0
166	Medical Records			2,739	65	9	0	0	0	0
170	Inservice Education - Nursing			1,320	31	4	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,862	44	6	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,537	108	15	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,676	135	19	0	0	0	0
083	Speech Pathology			1,139	27	4	0	0	0	0
085	Pharmacy			1,790	43	6	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			171,823	4,092	571	3,646	25,057	1,643	14,019
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - 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			2,359	56	8	21	0	0	0
145	Other Nonreimbursable			1,681	40	6	0	0	0	0
	TOTAL	\$ 266,195	100%	\$ 266,195	\$ 6,191	\$ 861	\$ 3,667	\$ 25,057	\$ 1,643	\$ 14,019

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
SAN JOAQUIN GARDENS HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1346321858

OSHPD Facility Number:
206100789

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 100% Of Total	Property Tax 0% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 265,821	100%							
	Property Tax (line 40)	374	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 21,594	\$ 21,594				
166	Medical Records				2,813		\$ 2,813			
170	Inservice Education - Nursing			\$ 1,355						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,912	143	19	\$ 2,074	\$ 2,071	\$ 3 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	4,660	2,124	277	7,061	7,051	10 ***
081	Respiratory Therapy			0	0	36	5	41	41	0 ***
082	Occupational Therapy			0	5,830	1,739	227	7,796	7,785	11 ***
083	Speech Pathology			0	1,170	391	51	1,611	1,609	2 ***
085	Pharmacy			0	1,838	1,135	148	3,121	3,117	4 ***
090	Laboratory			0	0	181	24	205	204	0 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	116	15	131	130	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			1,355	222,206	15,345	1,999	239,550	239,213	337 *
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	2,444	371	48	2,863	2,859	4
145	Other Nonreimbursable			0	1,727	14	2	1,742	1,740	2
	TOTAL	\$ 266,195	100%	\$ 1,355	\$ 241,788	\$ 21,594	\$ 2,813	\$ 266,195	\$ 265,821	\$ 374

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SAN JOAQUIN GARDENS HEALTH FACILITY

Provider NPI:
1346321858

OSHPD Facility Number:
206100789

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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. 94% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 9,849												
055	Interest - Other	24,125												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,240,084												
	Total Costs Allocable as Administration	1,274,058	94%											
167	CDPH Licensing Fees	20,084	1%											
168	Professional Liability Insurance	62,720	5%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	1,356,862	100%						\$ 1,356,862					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,856	\$ 41,888	\$ 1,912	\$ 45,657	8,961	\$ 8,414	\$ 133	\$ 414	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	4,524	670,879	4,660	680,063	133,472	125,326	1,976	6,170	0	0
081	Respiratory Therapy			0	0	11,663	0	11,663	2,289	2,149	34	106	0	0
082	Occupational Therapy			0	5,659	545,356	5,830	556,845	109,288	102,619	1,618	5,052	0	0
083	Speech Pathology			0	1,135	122,757	1,170	125,062	24,545	23,047	363	1,135	0	0
085	Pharmacy			0	1,784	359,850	1,838	363,473	71,336	66,983	1,056	3,297	0	0
090	Laboratory			0	0	57,968	0	57,968	11,377	10,683	168	526	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	36,980	0	36,980	7,258	6,815	107	335	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			3,030,988	854,231	805,346	222,206	4,912,771	964,198	905,357	14,272	44,569	0	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	2,613	113,602	2,444	118,659	23,288	21,867	345	1,076	0	0
145	Other Nonreimbursable			0	1,676	923	1,727	4,326	849	797	13	39	0	0
	SUBTOTAL	\$ 1,356,862		\$ 3,030,988	\$ 873,479	\$ 2,767,212	\$ 241,788	\$ 6,913,467	\$ 1,356,862					
	Total Administrative Costs							\$ 1,356,862		\$ 1,274,058	\$ 20,084	\$ 62,720	\$ -	\$ -
	Unit Cost Multiplier							0.19626362						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 83,940	\$ 15,222	\$ 24,407	\$ 123,569							
	TOTAL FACILITY COSTS							\$ 8,393,898						

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

STATISTICS FOR COST ALLOCATION

Provider Name:
SAN JOAQUIN GARDENS HEALTH FACILITY

Provider NPI:
1346321858

OSHPD Facility Number:
206100789

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	685									
010	Housekeeping	93	93								
060	Laundry and Linen	395	395	395							
065	Dietary	2,699	2,699	2,699							
155	Social Services	177	177	177							
160	Activities	1,510	1,510	1,510							
165	Administration	2,326	2,326	2,326							
166	Medical Records	303	303	303							
170	Inservice Education - Nursing	146	146	146							
	ANCILLARY SERVICES										
075	Patient Supplies	206	206	206						45,657	45,657
077	Specialized Support Surfaces									0	0
080	Physical Therapy	502	502	502						680,063	680,063
081	Respiratory Therapy									11,663	11,663
082	Occupational Therapy	628	628	628						556,845	556,845
083	Speech Pathology	126	126	126						125,062	125,062
085	Pharmacy	198	198	198						363,473	363,473
090	Laboratory									57,968	57,968
095	Home Health Services									0	0
100	Other Ancillary Services									36,980	36,980
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	19,010	19,010	19,010	61,708	82,818	3,033,961	3,033,961	3,033,961	4,912,771	4,912,771
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	261	261	261	357					118,659	118,659
145	Other Nonreimbursable	186	186	186						4,326	4,326
	TOTAL STATISTICS	29,451	28,766	28,673	62,065	82,818	3,033,961	3,033,961	3,033,961	6,913,467	6,913,467
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 37,189	\$ 137,476			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.012257574	0.045312382			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 69,702	\$ 188,908	\$ 45,337	\$ 526,094	\$ 1,595	\$ 13,607	\$ 96,552	\$ 20,961	\$ 62,979
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.42306890	6.58837043	0.73046836	6.35240980	0.00052572	0.00448499	0.03182364	0.00303185	0.00910968
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 94,453	\$ 48,074	\$ 31,187	\$ 434,964	\$ 43,081	\$ 23,639	\$ 724	\$ 11,537	\$ 3,685
	UNIT COST MULTIPLIER (INDIRECT OTHER)		3.28349440	1.67664231	0.50249342	5.25205160	0.01419957	0.00779140	0.00023869	0.00166881	0.00053301
	TOTAL CAPITAL COSTS - SCH. 5	\$ 266,195	\$ 6,191	\$ 861	\$ 3,667	\$ 25,057	\$ 1,643	\$ 14,019	\$ 1,355	\$ 21,594	\$ 2,813
	UNIT COST MULTIPLIER (CAPITAL COSTS)	9.03857254	0.21523403	0.03001444	0.05908498	0.30255540	0.00054161	0.00462055	0.00044676	0.00312349	0.00040689

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN JOAQUIN GARDENS HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1346321858

OSHPD Facility Number:
206100789

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	\$ 46,929	\$ 0	\$ 46,929	(Sch 3)
005	.20-.39	Fringe Benefits	6200	22,773	0	22,773	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	94,453	0	94,453	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 164,155	\$ 0	\$ 164,155	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 126,311	\$ 0	\$ 126,311	(Sch 3)
010	.20-.39	Fringe Benefits	6300	62,372	0	62,372	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	47,769	0	47,769	(Sch 4)
010		Housekeeping - Total	6300	\$ 236,452	\$ 0	\$ 236,452	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 188,362	\$ 0	\$ 188,362	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	35,046	0	35,046	(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		0	374	(Sch 5)
045		Property Insurance	7400	9,849	0	9,849	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	42,413	0	42,413	(Sch 6)
055		Interest - Other	7600	\$ 24,125	\$ 0	\$ 24,125	(Sch 6)
057		Subtotal 005 - 055		\$ 700,776	\$ 0	\$ 700,776	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 30,076	\$ (1,625)	\$ 28,451	(Sch 3)
060	.20-.39	Fringe Benefits	6400	14,087	(761)	13,326	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	30,897	(1,669)	29,228	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 75,060	\$ (4,055)	\$ 71,005	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 267,450	\$ 0	\$ 267,450	(Sch 3)
065	.20-.39	Fringe Benefits	6500	125,223	0	125,223	(Sch 3)
065	.79	Agency Staff	6500	109,099	0	109,099	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	421,577	0	421,577	(Sch 4)
065		Dietary - Total	6500	\$ 923,349	\$ 0	\$ 923,349	
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	40,866	0	40,866	(Sch 4)
075		Patient Supplies - Total	8100	\$ 40,866	\$ 0	\$ 40,866	
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:
SAN JOAQUIN GARDENS HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1346321858

OSHPD Facility Number:
206100789

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	668,389	0	668,389	(Sch 4)
080		Physical Therapy - Total	8200	\$ 668,389	\$ 0	\$ 668,389	
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	11,663	0	11,663	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 11,663	\$ 0	\$ 11,663	
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	542,241	0	542,241	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 542,241	\$ 0	\$ 542,241	
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	122,132	0	122,132	(Sch 4)
083		Speech Pathology - Total	8280	\$ 122,132	\$ 0	\$ 122,132	
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	358,868	0	358,868	(Sch 4)
085		Pharmacy - Total	8300	\$ 358,868	\$ 0	\$ 358,868	
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	57,968	0	57,968	(Sch 4)
090		Laboratory - Total	8400	\$ 57,968	\$ 0	\$ 57,968	
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	36,980	0	36,980	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 36,980	\$ 0	\$ 36,980	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN JOAQUIN GARDENS HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1346321858

OSHPD Facility Number:
206100789

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,839,107	\$ 0	\$ 1,839,107	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,772,733	\$ 0	\$ 1,772,733	(Sch 2)
105	.20-.39	Fringe Benefits	6110	923,927	0	923,927	(Sch 2)
105	.49	Agency Staff	6110	159,663	0	159,663	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	201,638	(24,000)	177,638	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,057,961	\$ (24,000)	\$ 3,033,961	
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:
SAN JOAQUIN GARDENS HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1346321858

OSHPD Facility Number:
206100789

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	112,128	0	112,128 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 112,128	\$ 0	\$ 112,128
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		\$ 3,170,089	\$ (24,000)	\$ 3,146,089
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 21,156	\$ 0	\$ 21,156 (Sch 2)
155	.20-.39	Fringe Benefits	6600	16,033	0	16,033 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	42,203	0	42,203 (Sch 4)
155		Social Services - Total	6600	\$ 79,392	\$ 0	\$ 79,392

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN JOAQUIN GARDENS HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1346321858

OSHPD Facility Number:
206100789

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	\$ 93,293	\$ 0	\$ 93,293	(Sch 2)
160	.20-.39	Fringe Benefits	6700	44,183	0	44,183	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	16,149	0	16,149	(Sch 4)
160		Activities - Total	6700	\$ 153,625	\$ 0	\$ 153,625	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 361,349	\$ 0	\$ 361,349	(Sch 6)
165	.20-.39	Fringe Benefits	6900	169,300	0	169,300	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	695,170	14,265	709,435	(Sch 6)
165		Administration - Total	6900	\$ 1,225,819	\$ 14,265	\$ 1,240,084	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 41,183	\$ 0	\$ 41,183	(Sch 3)
166	.20-.39	Fringe Benefits	6900	19,066	0	19,066	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,182	0	2,182	(Sch 4)
166		Medical Records - Total	6900	\$ 62,431	\$ 0	\$ 62,431	
167		CDPH Licensing Fees	6900	\$ 20,084	\$ 0	\$ 20,084	(Sch 6)
168		Professional Liability Insurance	6900	\$ 62,720	\$ 0	\$ 62,720	(Sch 6)
169		Quality Assurance Fees	6900	\$	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 68,751	\$ 0	\$ 68,751	(Sch 3)
170	.20-.39	Fringe Benefits	6800	26,485	0	26,485	(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	\$ 95,236	\$ 0	\$ 95,236	
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		\$ 1,699,307	\$ 14,265	\$ 1,713,572	
200		Total		\$ 8,407,688	\$ (13,790)	\$ 8,393,898	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 848,932	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI	Adjustments		
SAN JOAQUIN GARDENS HEALTH FACILITY							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1346321858	6		
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	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$848,932	\$848,932	

Provider Name							Fiscal Period		Provider NPI		Adjustments
SAN JOAQUIN GARDENS HEALTH FACILITY							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1346321858		6
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		
<u>RECLASSIFICATION OF REPORTED COSTS</u>											
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$201,638	(\$24,000)	\$177,638	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	695,170	24,000	719,170 *	
							To reclassify Medical Director stipend to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
SAN JOAQUIN GARDENS HEALTH FACILITY							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1346321858		6
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>ADJUSTMENTS TO REPORTED COSTS</u>										
3	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	\$30,076	(\$1,625)	\$28,451
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	14,087	(761)	13,326
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	30,897	(1,669)	29,228
							To adjust laundry and linen cost to reflect the audited apportionment factor and for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8			
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$719,170	(\$1,466)	\$717,704 *
							To abate miscellaneous plant operations and maintenance income against the related expense. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Sections 202.2 and 2328			
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$717,704	(\$8,269)	\$709,435
							To adjust reported home office costs to agree with the American Baptist Home of the West (ABHOW) Home Office Cost Report for fiscal year ended September 30, 2011. 42 CFR 413.7 CMS Pub. 15-1, Sections 2150.2 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SAN JOAQUIN GARDENS HEALTH FACILITY							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1346321858		6
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		
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>											
6	4.1	5	2	1	15	N/A	Medi-Cal Days	9,798	23	9,821	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: October 1, 2010 through September 30, 2011 Payment Period: October 1, 2010 through April 13, 2013 Report Date: April 17, 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 51511				