

**REPORT  
ON THE  
RATE SETTING AUDIT**

**WINDSOR GARDENS OF LONG BEACH  
LONG BEACH, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1619121092**

**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: Debra K. Blake  
Auditor: Jeannette Liu**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

July 12, 2013

Ash Chawla  
Vice President of Finance  
SNF Management Company, Inc.  
9200 West Sunset Boulevard, Suite 700  
West Hollywood, CA 90069

WINDSOR GARDENS OF LONG BEACH  
NATIONAL PROVIDER IDENTIFIER (NPI) 1619121092  
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.

The audit adjustments identified in this audit report correct misrepresentations and/or errors that were the subject of audit adjustments in the preceding audit report for this facility issued by the Financial Audits Branch. The misrepresentations and/or errors in question are not subject to a pending appeal. You are hereby notified Civil Money Penalties may be imposed as permitted by Welfare and Institutions Code, Section 14123.25 if these misrepresentations and errors are found in future cost reports filed on behalf of this facility. These penalties range from \$100 to \$1,000 per adjustment to reported costs, up to three times the amount for each item or service improperly claimed, whichever is greater.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$1,588 which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement(s) of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement(s) of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement(s) of Account Status.

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

Ash Chawla  
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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:  
WINDSOR GARDENS OF LONG BEACH

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

Provider NPI:  
1619121092

OSHPD Facility No.:  
206190287

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 5,527,950	\$ 79.76
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,123,508	\$ 16.21
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,805,924	\$ 26.06
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,113,952	\$ 16.07
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 88,856	\$ 1.28
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 40,485	\$ 0.58
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 109,953	\$ 1.59
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 740,012	\$ 10.68
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,434,697	\$ 20.70
11	Cost of Routine Service/Audited Total Costs	\$ 12,501,452	\$ 11,985,338	\$ 172.94
12	Total Patient Days (Adj )	69,304	69,304	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 180.39	\$ 172.94	
14	Overpayments (Adj 19)	\$ 0	\$ 1,588	
15	Medi-Cal Days (Adj 17)	54,117	53,997	
16	Medi-Cal Managed Care Days (Adj 18)		1,284	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:**  
WINDSOR GARDENS OF LONG BEACH

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

**Provider NPI:**  
1619121092

**OSHPD Facility No.:**  
206190287

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:  
WINDSOR GARDENS OF LONG BEACH

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

Provider NPI:  
1619121092

OSHPD Facility No.:  
206190287

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 163,566	\$ 163,566		
160	Activities	241,681		\$ 241,681	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
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
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	5,122,703	163,566	241,681	5,527,950
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
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 5,527,950</b>	<b>\$ 163,566</b>	<b>\$ 241,681</b>	<b>\$ 5,527,950</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
WINDSOR GARDENS OF LONG BEACH

Provider NPI:  
1619121092

OSHPD Facility Number:  
206190287

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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 151,057	\$ 151,057										
010	Housekeeping	195,926	494	\$ 196,420									
060	Laundry and Linen	126,816	2,522	3,290	\$ 132,628								
065	Dietary	472,921	23,110	30,149	0	\$ 526,180							
155	Social Services	N/A	863	1,126	0	0	\$ 1,989						
160	Activities	N/A	1,441	1,880	0	0	0	\$ 3,321					
165	Administration	N/A	6,124	7,990	0	0	0	0		\$ 14,114	\$ 14,114		
166	Medical Records	144,223	1,419	1,851	0	0	0	0		147,493		\$ 147,493	
170	Inservice Education - Nursing	86,594	0	0	0	0	0	0	\$ 86,594				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		2,277	2,971	0	0	0	0	0	5,248	204	2,133	\$ 7,585
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,709	3,534	0	0	0	0	0	6,242	955	9,976	17,173
081	Respiratory Therapy		196	255	0	0	0	0	0	451	3	34	488
082	Occupational Therapy		2,508	3,273	0	0	0	0	0	5,781	960	10,037	16,778
083	Speech Pathology		142	186	0	0	0	0	0	328	203	2,125	2,657
085	Pharmacy		0	0	0	0	0	0	0	0	431	4,505	4,936
090	Laboratory		0	0	0	0	0	0	0	0	44	464	508
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	206	2,155	2,361
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		106,691	139,186	132,628	526,180	1,989	3,321	86,594	996,588	11,085	115,835	1,123,508 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		560	731	0	0	0	0	0	1,292	22	229	1,542
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,177,537</b>	<b>\$ 151,057</b>	<b>\$ 196,420</b>	<b>\$ 132,628</b>	<b>\$ 526,180</b>	<b>\$ 1,989</b>	<b>\$ 3,321</b>	<b>\$ 86,594</b>	<b>\$ 1,015,930</b>	<b>\$ 14,114</b>	<b>\$ 147,493</b>	<b>\$ 1,177,537</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
WINDSOR GARDENS OF LONG BEACH

Provider NPI:  
1619121092

OSHPD Facility Number:  
206190287

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 347,781	\$ 347,781										
010	Housekeeping	141,962	1,137	\$ 143,099									
060	Laundry and Linen	90,415	5,806	2,397	\$ 98,618								
065	Dietary	492,772	53,207	21,964	0	\$ 567,943							
155	Social Services	3,785	1,987	820	0	0	\$ 6,592						
160	Activities	24,038	3,318	1,370	0	0	0	\$ 28,725					
165	Administration	N/A	14,100	5,821	0	0	0	0		\$ 19,921	\$ 19,921		
166	Medical Records	20,260	3,267	1,348	0	0	0	0		24,875		\$ 24,875	
170	Inservice Education - Nursing	88	0	0	0	0	0	0	\$ 88				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	141,824	5,243	2,164	0	0	0	0	0	149,231	288	360	\$ 149,879
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	775,394	6,236	2,574	0	0	0	0	0	784,205	1,347	1,682	787,234
081	Respiratory Therapy	0	451	186	0	0	0	0	0	637	5	6	647
082	Occupational Therapy	783,196	5,775	2,384	0	0	0	0	0	791,355	1,356	1,693	794,404
083	Speech Pathology	171,339	328	135	0	0	0	0	0	171,802	287	358	172,447
085	Pharmacy	367,439	0	0	0	0	0	0	0	367,439	608	760	368,807
090	Laboratory	37,814	0	0	0	0	0	0	0	37,814	63	78	37,955
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	175,750	0	0	0	0	0	0	0	175,750	291	363	176,404
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	721,738	245,637	101,402	98,618	567,943	6,592	28,725	88	1,770,743	15,645	19,536	1,805,924 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	10,770	1,290	533	0	0	0	0	0	12,593	31	39	12,662
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 4,306,365</b>	<b>\$ 347,781</b>	<b>\$ 143,099</b>	<b>\$ 98,618</b>	<b>\$ 567,943</b>	<b>\$ 6,592</b>	<b>\$ 28,725</b>	<b>\$ 88</b>	<b>\$ 4,261,569</b>	<b>\$ 19,921</b>	<b>\$ 24,875</b>	<b>\$ 4,306,365</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
WINDSOR GARDENS OF LONG BEACH

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

Provider NPI:  
1619121092

OSHPD Facility Number:  
206190287

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 1,193,302	93%							
	Property Tax (line 40)	95,186	7%	\$ 1,288,488						
005	Plant Operations and Maintenance			25,620	\$ 25,620					
010	Housekeeping			4,127	84	\$ 4,211				
060	Laundry and Linen			21,083	428	71	\$ 21,581			
065	Dietary			193,206	3,920	646	0	\$ 197,772		
155	Social Services			7,214	146	24	0	0	\$ 7,384	
160	Activities			12,048	244	40	0	0	0	\$ 12,332
165	Administration			51,202	1,039	171	0	0	0	0
166	Medical Records			11,862	241	40	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			19,038	386	64	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			22,645	459	76	0	0	0	0
081	Respiratory Therapy			1,636	33	5	0	0	0	0
082	Occupational Therapy			20,972	425	70	0	0	0	0
083	Speech Pathology			1,190	24	4	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			891,962	18,095	2,984	21,581	197,772	7,384	12,332
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			4,685	95	16	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,288,488</b>	<b>100%</b>	<b>\$ 1,288,488</b>	<b>\$ 25,620</b>	<b>\$ 4,211</b>	<b>\$ 21,581</b>	<b>\$ 197,772</b>	<b>\$ 7,384</b>	<b>\$ 12,332</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
WINDSOR GARDENS OF LONG BEACH

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

Provider NPI:  
1619121092

OSHPD Facility Number:  
206190287

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 93% Of Total	Property Tax 7% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 1,193,302	93%							
	Property Tax (line 40)	95,186	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 52,412	\$ 52,412				
166	Medical Records				12,142		\$ 12,142			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	19,488	758	176	\$ 20,422	\$ 18,913	\$ 1,509
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	23,180	3,545	821	27,546	25,511	2,035
081	Respiratory Therapy			0	1,675	12	3	1,690	1,565	125
082	Occupational Therapy			0	21,467	3,567	826	25,860	23,950	1,910
083	Speech Pathology			0	1,218	755	175	2,148	1,990	159
085	Pharmacy			0	0	1,601	371	1,972	1,826	146
090	Laboratory			0	0	165	38	203	188	15
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	766	177	943	873	70
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	1,152,110	41,162	9,536	1,202,808	1,113,952	88,856 *
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 *
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	4,796	81	19	4,896	4,534	362
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,288,488	100%	\$ -	\$ 1,223,934	\$ 52,412	\$ 12,142	\$ 1,288,488	\$ 1,193,302	\$ 95,186

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
WINDSOR GARDENS OF LONG BEACH

Provider NPI:  
1619121092

OSHPD Facility Number:  
206190287

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. 62% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 11,376												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,815,426												
	Total Costs Allocable as Administration	1,826,802	62%											
167	CDPH Licensing Fees	51,550	2%											
168	Professional Liability Insurance	140,004	5%											
169	Quality Assurance Fees	942,259	32%											
174	Caregiver Training	0	0%											
	Total	2,960,615	100%						\$ 2,960,615					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 5,248	\$ 149,231	\$ 19,488	\$ 173,967	42,816	\$ 26,419	\$ 746	\$ 2,025	\$ 13,627	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	6,242	784,205	23,180	813,627	200,246	123,559	3,487	9,469	63,731	0
081	Respiratory Therapy			0	451	637	1,675	2,762	680	419	12	32	216	0
082	Occupational Therapy			0	5,781	791,355	21,467	818,604	201,471	124,315	3,508	9,527	64,121	0
083	Speech Pathology			0	328	171,802	1,218	173,348	42,664	26,325	743	2,018	13,578	0
085	Pharmacy			0	0	367,439	0	367,439	90,432	55,800	1,575	4,276	28,781	0
090	Laboratory			0	0	37,814	0	37,814	9,307	5,742	162	440	2,962	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	175,750	0	175,750	43,255	26,690	753	2,045	13,766	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
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			5,527,950	996,588	1,770,743	1,152,110	9,447,392	2,325,148	1,434,697	40,485	109,953	740,012	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*
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,292	12,593	4,796	18,680	4,597	2,837	80	217	1,463	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 2,960,615		\$ 5,527,950	\$ 1,015,930	\$ 4,261,569	\$ 1,223,934	\$ 12,029,383	\$ 2,960,615					
	Total Administrative Costs							\$ 2,960,615		\$ 1,826,802	\$ 51,550	\$ 140,004	\$ 942,259	\$ -
	Unit Cost Multiplier							0.24611529						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 161,607	\$ 44,796	\$ 64,554	\$ 270,957							
	<b>TOTAL FACILITY COSTS</b>							\$ 15,260,955						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
WINDSOR GARDENS OF LONG BEACH

Provider NPI:  
1619121092

OSHPD Facility Number:  
206190287

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 13)	Plant Ops (SQ FT) 5 (Adj 14)	Hskpng (SQ FT) 10 (Adj 14)	Laundry (LBS) 60 (Adj 16)	Dietary (MEALS) 65 (Adj 15)	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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	689									
010	Housekeeping	111	111								
060	Laundry and Linen	567	567	567							
065	Dietary	5,196	5,196	5,196							
155	Social Services	194	194	194							
160	Activities	324	324	324							
165	Administration	1,377	1,377	1,377							
166	Medical Records	319	319	319							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	512	512	512						173,967	173,967
077	Specialized Support Surfaces									0	0
080	Physical Therapy	609	609	609						813,627	813,627
081	Respiratory Therapy	44	44	44						2,762	2,762
082	Occupational Therapy	564	564	564						818,604	818,604
083	Speech Pathology	32	32	32						173,348	173,348
085	Pharmacy									367,439	367,439
090	Laboratory									37,814	37,814
095	Home Health Services									0	0
100	Other Ancillary Services									175,750	175,750
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	23,988	23,988	23,988	346,520	207,912	5,844,441	5,844,441	5,844,441	9,447,392	9,447,392
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	126	126	126						18,680	18,680
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	<b>34,652</b>	<b>33,963</b>	<b>33,852</b>	<b>346,520</b>	<b>207,912</b>	<b>5,844,441</b>	<b>5,844,441</b>	<b>5,844,441</b>	<b>12,029,383</b>	<b>12,029,383</b>
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 163,566 0.027986594	\$ 241,681 0.041352287			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 151,057 4.44769308	\$ 196,420 5.80230692	\$ 132,628 0.38274198	\$ 526,180 2.53078225	\$ 1,989 0.00034024	\$ 3,321 0.00056823	\$ 86,594 0.01481647	\$ 14,114 0.00117332	\$ 147,493 0.01226104
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 347,781 10.23999647	\$ 143,099 4.22718420	\$ 98,618 0.28459509	\$ 567,943 2.73165316	\$ 6,592 0.00112785	\$ 28,725 0.00491499	\$ 88 0.00001506	\$ 19,921 0.00165605	\$ 24,875 0.00206786
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,288,488 37.18365462	\$ 25,620 0.75433672	\$ 4,211 0.12439788	\$ 21,581 0.06228032	\$ 197,772 0.95123021	\$ 7,384 0.00126344	\$ 12,332 0.00211008	\$ - 0.00000000	\$ 52,412 0.00435699	\$ 12,142 0.00100935

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WINDSOR GARDENS OF LONG BEACH

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

Provider NPI:  
1619121092

OSHPD Facility Number:  
206190287

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	\$ 121,913	\$ 0	\$ 121,913	(Sch 3)
005	.20-.39	Fringe Benefits	6200	29,144	0	29,144	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	347,781	0	347,781	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 498,838	\$ 0	\$ 498,838	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 148,794	\$ 0	\$ 148,794	(Sch 3)
010	.20-.39	Fringe Benefits	6300	47,132	0	47,132	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	141,962	0	141,962	(Sch 4)
010		Housekeeping - Total	6300	\$ 337,888	\$ 0	\$ 337,888	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	55,473	0	55,473	(Sch 5)
025		Depreciation: Equipment	7140	58,210	0	58,210	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	1,080,714	(1,095)	1,079,619	(Sch 5)
040		Property Taxes	7300	86,438	8,748	95,186	(Sch 5)
045		Property Insurance	7400	11,376	0	11,376	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 2,128,937	\$ 7,653	\$ 2,136,590	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 98,719	\$ 0	\$ 98,719	(Sch 3)
060	.20-.39	Fringe Benefits	6400	28,097	0	28,097	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	90,415	0	90,415	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 217,231	\$ 0	\$ 217,231	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 360,337	\$ 0	\$ 360,337	(Sch 3)
065	.20-.39	Fringe Benefits	6500	112,584	0	112,584	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	492,772	0	492,772	(Sch 4)
065		Dietary - Total	6500	\$ 965,693	\$ 0	\$ 965,693	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	190,687	(48,863)	141,824	(Sch 4)
075		Patient Supplies - Total	8100	\$ 190,687	\$ (48,863)	\$ 141,824	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

WINDSOR GARDENS OF LONG BEACH

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1619121092

## OSHPD Facility Number:

206190287

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	775,394	0	775,394	(Sch 4)
080		Physical Therapy - Total	8200	\$ 775,394	\$ 0	\$ 775,394	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	783,196	0	783,196	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 783,196	\$ 0	\$ 783,196	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	171,339	0	171,339	(Sch 4)
083		Speech Pathology - Total	8280	\$ 171,339	\$ 0	\$ 171,339	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	367,439	0	367,439	(Sch 4)
085		Pharmacy - Total	8300	\$ 367,439	\$ 0	\$ 367,439	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	37,814	0	37,814	(Sch 4)
090		Laboratory - Total	8400	\$ 37,814	\$ 0	\$ 37,814	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	126,887	48,863	175,750	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 126,887	\$ 48,863	\$ 175,750	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

WINDSOR GARDENS OF LONG BEACH

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1619121092

## OSHPD Facility Number:

206190287

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 2,452,756	\$ 0	\$ 2,452,756	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,981,251	\$ (498)	\$ 3,980,753	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,141,455	495	1,141,950	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	747,079	(25,341)	721,738	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,869,785	\$ (25,344)	\$ 5,844,441	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

WINDSOR GARDENS OF LONG BEACH

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1619121092

## OSHPD Facility Number:

206190287

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	10,770	10,770 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 10,770	\$ 10,770
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 5,869,785	\$ (14,574)	\$ 5,855,211
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 127,700	\$ 0	\$ 127,700 (Sch 2)
155	.20-.39	Fringe Benefits	6600	35,866	0	35,866 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,785	0	3,785 (Sch 4)
155		Social Services - Total	6600	\$ 167,351	\$ 0	\$ 167,351

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

WINDSOR GARDENS OF LONG BEACH

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1619121092

## OSHPD Facility Number:

206190287

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	\$ 185,609	\$ 0	\$ 185,609	(Sch 2)
160	.20-.39	Fringe Benefits	6700	56,072	0	56,072	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	24,038	0	24,038	(Sch 4)
160		Activities - Total	6700	\$ 265,719	\$ 0	\$ 265,719	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 839,865	\$ (140,341)	\$ 699,524	(Sch 6)
165	.20-.39	Fringe Benefits	6900	199,999	(11,522)	188,477	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	2,734,604	(1,807,179)	927,425	(Sch 6)
165		Administration - Total	6900	\$ 3,774,468	\$ (1,959,042)	\$ 1,815,426	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 115,221	\$ 115,221	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	29,002	29,002	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	20,260	20,260	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 164,483	\$ 164,483	
167		CDPH Licensing Fees	6900	\$ 0	\$ 51,550	\$ 51,550	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 140,004	\$ 140,004	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 942,259	\$ 942,259	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 69,774	\$ 0	\$ 69,774	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,820	0	16,820	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	88	0	88	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 86,682	\$ 0	\$ 86,682	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 4,294,220	\$ (660,746)	\$ 3,633,474	
200		<b>Total</b>		\$ 15,928,622	\$ (667,667)	\$ 15,260,955	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 256,325	
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\* For informational purposes only, this amount is included in various cost centers above.

















Provider Name							Fiscal Period			Provider NPI		Adjustments
WINDSOR GARDENS OF LONG BEACH							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1619121092		19
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 for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$256,325	\$256,325

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR GARDENS OF LONG BEACH							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1619121092		19	
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					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$839,865	(\$115,221)	\$724,644 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	199,999	(29,002)	170,997 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	2,734,604	(20,260)	2,714,344 *	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	0	115,221	115,221	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	0	29,002	29,002	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	0	20,260	20,260	
							To reclassify medical records expense for proper AB1629 reporting purposes. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$2,714,344	(\$51,550)	\$2,662,794 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	0	51,550	51,550	
							To reclassify California Department of Public Health license fees for proper AB1629 reporting purposes. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$2,662,794	(\$140,004)	\$2,522,790 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	0	140,004	140,004	
							To reclassify professional liability expense for proper AB1629 reporting purposes. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$2,522,790	(\$942,259)	\$1,580,531 *	
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees	0	942,259	942,259	
							To reclassify quality assurance fees for proper AB1629 reporting purposes. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINDSOR GARDENS OF LONG BEACH							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1619121092		19
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				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$747,079	(\$24,000)	\$723,079 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,580,531	24,000	1,604,531 *
							To reclassify medical director consulting fees for proper cost findings. 42 CFR 413.20 and 413.24 / CCR, Title 22 Section 52000(b) CMS Pub. 15-1, Sections 2300 and 2304			
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,604,531	(\$8,748)	\$1,595,783 *
	10.5	040	4	8A-1	040	4	Property Taxes	86,438	8,748	95,186
							To reclassify unsecured property taxes for proper cost findings. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINDSOR GARDENS OF LONG BEACH							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1619121092		19
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				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>										
8	10.5	035	4	8A-1	035	4	Leases and Rentals	\$1,080,714	(\$1,095)	\$1,079,619
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	190,687	(48,863)	141,824
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	126,887	48,863	175,750
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	3,981,251	(498)	3,980,753
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	1,141,455	495	1,141,950
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 723,079	(1,341)	721,738
	10.5	140	4	8A-1	140	4	Beauty and Barber - Other - Nonlabor	0	10,770	10,770
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* 724,644	(25,120)	699,524
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 170,997	17,480	188,477
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,595,783	10,080	1,605,863 *
							To reconcile reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,605,863		
9							To eliminate unallowable management fees. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Sections 2150 and 2153		(\$686,740)	
10							To include home office costs to agree with SnF Management Home Office Audit Report for fiscal period ended December 31, 2011 in conjunction with adjustment 9. 42 CFR 413.17 and 413.24 / CMS Pub. 15-1, Sections 2150.2 and 2304		401,698	
11							To eliminate bad debt expense that is not recognized under the Medi-Cal program. 42 CFR 413.89(b)(1) and 413.178 / CMS Pub. 15-1, Section 300		(321,800)	
12							To abate miscellaneous revenue against related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328		(71,596) <u>(\$678,438)</u>	\$927,425

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
WINDSOR GARDENS OF LONG BEACH							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1619121092		19
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						
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>												
13	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	689	689		
	10.7	010	1	7	010	N/A	Housekeeping	0	111	111		
	10.7	060	1	7	060	N/A	Laundry and Linen	0	567	567		
	10.7	065	1	7	065	N/A	Dietary	0	5,196	5,196		
	10.7	075	1	7	075	N/A	Patient Supplies	0	512	512		
	10.7	080	1	7	080	N/A	Physical Therapy	0	609	609		
	10.7	081	1	7	081	N/A	Respiratory Therapy	0	44	44		
	10.7	082	1	7	082	N/A	Occupational Therapy	0	564	564		
	10.7	083	1	7	083	N/A	Speech Pathology	0	32	32		
	10.7	105	1	7	105	N/A	Skilled Nursing Care	0	23,988	23,988		
	10.7	140	1	7	140	N/A	Beauty and Barber	0	126	126		
	10.7	155	1	7	155	N/A	Social Services	0	194	194		
	10.7	160	1	7	160	N/A	Activities	0	324	324		
	10.7	165	1	7	165	N/A	Administration	0	1,377	1,377		
	10.7	166	1	7	166	N/A	Medical Records	0	319	319		
	10.7	175	1	7	N/A	N/A	Total - Square Feet	0	34,652	34,652		
<p>To include square footage statistics to agree with the audited statistics for the fiscal year ended December 31, 2010, in order to properly allocate indirect cost.</p> <p>42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306</p>												

Provider Name							Fiscal Period			Provider NPI		Adjustments
WINDSOR GARDENS OF LONG BEACH							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1619121092		19
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						
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>												
14	10.7	010	2	7	010	N/A	Housekeeping (Square Feet)	0	111	111		
	10.7	060	2, 3	7	060	N/A	Laundry and Linen	0	567	567		
	10.7	065	2, 3	7	065	N/A	Dietary	0	5,196	5,196		
	10.7	065	2, 3	7	075	N/A	Patient Supplies	0	512	512		
	10.7	080	2, 3	7	080	N/A	Physical Therapy	0	609	609		
	10.7	081	2, 3	7	081	N/A	Respiratory Therapy	0	44	44		
	10.7	082	2, 3	7	082	N/A	Occupational Therapy	0	564	564		
	10.7	083	2, 3	7	083	N/A	Speech Pathology	0	32	32		
	10.7	105	2, 3	7	105	N/A	Skilled Nursing Care	0	23,988	23,988		
	10.7	140	2, 3	7	140	N/A	Beauty and Barber	0	126	126		
	10.7	155	2, 3	7	155	N/A	Social Services	0	194	194		
	10.7	160	2, 3	7	160	N/A	Activities	0	324	324		
	10.7	165	2, 3	7	165	N/A	Administration	0	1,377	1,377		
	10.7	166	2, 3	7	166	N/A	Medical Records	0	319	319		
	10.7	175	2	7	N/A	N/A	Total - Square Feet	0	33,963	33,963		
	10.7	175	3	7	N/A	N/A	Total - Square Feet	0	33,852	33,852		
<p>To include square footage statistics to agree with the audited statistics for the fiscal year ended December 31, 2010, in order to properly allocate indirect cost. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306</p>												

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR GARDENS OF LONG BEACH							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1619121092		19
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					
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>											
15	10.7	105	5	7	105	N/A	Skilled Nursing Care (Patient Meals)	0	207,912	207,912	
	10.7	175	5	7	N/A	N/A	Total - Patient Meals	0	207,912	207,912	
							To include dietary statistics for proper cost findings.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2304 and 2306				
16	10.7	105	4	7	105	N/A	Skilled Nursing Care (Laundry Pounds)	0	346,520	346,520	
	10.7	175	4	7	N/A	N/A	Total - Laundry Pounds	0	346,520	346,520	
							To include laundry statistics for proper cost findings.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period			Provider NPI		Adjustments
WINDSOR GARDENS OF LONG BEACH							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1619121092		19
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						
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>												
17	4.1	5	2	1	15	N/A	Medi-Cal Days - Skilled Nursing Care 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 August 31, 2012 Report Date: September 25, 2012 42 CFR, 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2304, 2404 and 2408 CCR, Title 22, Section 51541	54,117	(120)	53,997		
18	Not Reported			1	16	N/A	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	0	1,284	1,284		

Provider Name				Fiscal Period			Provider NPI		Adjustments	
WINDSOR GARDENS OF LONG BEACH				JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1619121092		19	
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 OTHER MATTERS</u>										
19	Not Reported			1	14.00	N/A	Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$1,588	\$1,588