

**REPORT
ON THE
RATE SETTING AUDIT**

**WESTGATE GARDENS CARE CENTER
VISALIA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1134427289**

**FISCAL PERIOD
JUNE 7, 2011 THROUGH DECEMBER 31, 2011**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Elisa Diaz**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 28, 2013

Ellen Subia
Director of Accounting and Reimbursement
Plum Healthcare Group, LLC
100 E San Marcos Boulevard, Suite 200
San Marcos, CA 92069

WESTGATE GARDENS CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1134427289
FISCAL PERIOD JUNE 7, 2011 THROUGH DECEMBER 31, 2011

We have reviewed the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code.

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments that include a summary of the total due the State in the amount of \$20,566, which resulted from Medi-Cal overpayments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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.

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—San Diego at (619) 688-3200.

Original Signed by

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
WESTGATE GARDENS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1134427289

OSHPD Facility No.:
206540075

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,790,033	\$ 79.01
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 507,485	\$ 22.40
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 528,893	\$ 23.34
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 281,294	\$ 12.42
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 20,346	\$ 0.90
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,818	\$ 0.65
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 40,602	\$ 1.79
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 247,927	\$ 10.94
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,081,616	\$ 47.74
11	Cost of Routine Service/Audited Total Costs	\$ 4,593,231.00	\$ 4,513,014	\$ 199.20
12	Total Patient Days (Adj)	22,656	22,656	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 202.74	\$ 199.20	
14	Overpayments (Adj 5&6)	\$ 0	\$ 20,566	
15	Medi-Cal Days (Adj 3)	16,884	16,799	
16	Medi-Cal Managed Care Days (Adj 4)		16	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
WESTGATE GARDENS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1134427289

OSHPD Facility No.:
206540075

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
WESTGATE GARDENS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1134427289

OSHPD Facility No.:
206540075

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	\$ 51,712	\$ 51,712		
160	Activities	60,710		\$ 60,710	
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	305,905	0	0	305,905
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	200,635	0	0	200,635
083	Speech Pathology	29,679	0	0	29,679
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,677,611	51,712	60,710	1,790,033 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,326,252	\$ 51,712	\$ 60,710	\$ 2,326,252

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WESTGATE GARDENS CARE CENTER

NPI:
1134427289

OSHPD Facility Number:
206540075

Fiscal Period:
JUNE 7, 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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 41,048	\$ 41,048										
010	Housekeeping	133,369	134	\$ 133,503									
060	Laundry and Linen	35,149	771	2,516	\$ 38,436								
065	Dietary	222,703	3,789	12,365	0	\$ 238,857							
155	Social Services	N/A	615	2,005	0	0	\$ 2,620						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	2,745	8,958	0	0	0	0		\$ 11,703	\$ 11,703		
166	Medical Records	62,648	305	995	0	0	0	0		63,948		\$ 63,948	
170	Inservice Education - Nursing	34,837	0	0	0	0	0	0	\$ 34,837				
ANCILLARY SERVICES													
075	Patient Supplies		45	146	0	0	0	0	0	191	58	318	\$ 566
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		853	2,785	0	0	0	0	0	3,638	996	5,444	10,079
081	Respiratory Therapy		0	0	0	0	0	0	0	0	31	168	199
082	Occupational Therapy		0	0	0	0	0	0	0	0	615	3,362	3,977
083	Speech Pathology		0	0	0	0	0	0	0	0	91	497	588
085	Pharmacy		339	1,106	0	0	0	0	0	1,445	507	2,773	4,726
090	Laboratory		0	0	0	0	0	0	0	0	41	225	267
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	54	296	350
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		31,124	101,559	38,436	238,857	2,620	0	34,837	447,434	9,290	50,762	507,485 *
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		327	1,068	0	0	0	0	0	1,395	19	103	1,517
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 529,754	\$ 41,048	\$ 133,503	\$ 38,436	\$ 238,857	\$ 2,620	\$ -	\$ 34,837	\$ 454,103	\$ 11,703	\$ 63,948	\$ 529,754

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WESTGATE GARDENS CARE CENTER

NPI:
1134427289

OSHPD Facility Number:
206540075

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 144,369	\$ 144,369										
010	Housekeeping	23,620	472	\$ 24,092									
060	Laundry and Linen	18,459	2,712	454	\$ 21,625								
065	Dietary	199,028	13,328	2,231	0	\$ 214,587							
155	Social Services	4,262	2,161	362	0	0	\$ 6,785						
160	Activities	4,557	0	0	0	0	0	\$ 4,557					
165	Administration	N/A	9,655	1,617	0	0	0	0		\$ 11,272	\$ 11,272		
166	Medical Records	4,729	1,072	180	0	0	0	0		5,981		\$ 5,981	
170	Inservice Education - Nursing	615	0	0	0	0	0	0	\$ 615				
ANCILLARY SERVICES													
075	Patient Supplies	18,263	157	26	0	0	0	0	0	18,447	56	30	\$ 18,532
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	5,844	3,002	503	0	0	0	0	0	9,348	960	509	10,817
081	Respiratory Therapy	10,051	0	0	0	0	0	0	0	10,051	30	16	10,096
082	Occupational Therapy	403	0	0	0	0	0	0	0	403	593	314	1,310
083	Speech Pathology	63	0	0	0	0	0	0	0	63	88	47	197
085	Pharmacy	160,331	1,192	200	0	0	0	0	0	161,723	489	259	162,471
090	Laboratory	13,483	0	0	0	0	0	0	0	13,483	40	21	13,544
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	17,678	0	0	0	0	0	0	0	17,678	52	28	17,758
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	139,235	109,466	18,327	21,625	214,587	6,785	4,557	615	515,198	8,948	4,748	528,893 *
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	880	1,151	193	0	0	0	0	0	2,224	18	10	2,252
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 765,870	\$ 144,369	\$ 24,092	\$ 21,625	\$ 214,587	\$ 6,785	\$ 4,557	\$ 615	\$ 748,617	\$ 11,272	\$ 5,981	\$ 765,870

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WESTGATE GARDENS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1134427289

OSHPD Facility Number:
206540075

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)	\$ 297,229	93%							
	Property Tax (line 40)	21,499	7%	\$ 318,728						
005	Plant Operations and Maintenance			10,262	\$ 10,262					
010	Housekeeping			1,008	34	\$ 1,042				
060	Laundry and Linen			5,794	193	20	\$ 6,007			
065	Dietary			28,477	947	97	0	\$ 29,521		
155	Social Services			4,618	154	16	0	0	\$ 4,787	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			20,630	686	70	0	0	0	0
166	Medical Records			2,291	76	8	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			336	11	1	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			6,414	213	22	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			2,548	85	9	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			233,891	7,781	793	6,007	29,521	4,787	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - 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			2,459	82	8	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 318,728	100%	\$ 318,728	\$ 10,262	\$ 1,042	\$ 6,007	\$ 29,521	\$ 4,787	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WESTGATE GARDENS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1134427289

OSHPD Facility Number:
206540075

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
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 297,229	93%							
	Property Tax (line 40)	21,499	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 21,386	\$ 21,386				
166	Medical Records				2,375		\$ 2,375			
170	Inservice Education - Nursing			\$ -						
ANCILLARY SERVICES										
075	Patient Supplies			0	348	106	12	\$ 466	\$ 435	\$ 31
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	6,649	1,821	202	8,672	8,087	585
081	Respiratory Therapy			0	0	56	6	62	58	4
082	Occupational Therapy			0	0	1,124	125	1,249	1,165	84
083	Speech Pathology			0	0	166	18	185	172	12
085	Pharmacy			0	2,641	927	103	3,671	3,424	248
090	Laboratory			0	0	75	8	84	78	6
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	99	11	110	102	7
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			0	282,779	16,976	1,885	301,641	281,294	20,346
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	2,549	34	4	2,588	2,413	175
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 318,728	100%	\$ -	\$ 294,967	\$ 21,386	\$ 2,375	\$ 318,728	\$ 297,229	\$ 21,499

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WESTGATE GARDENS CARE CENTER

NPI:
1134427289

OSHPD Facility Number:
206540075

Fiscal Period:
JUNE 7, 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. 78% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 18% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 13,286												
055	Interest - Other	339,250												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,010,044												
	Total Costs Allocable as Administration	1,362,580	78%											
167	CDPH Licensing Fees	18,667	1%											
168	Professional Liability Insurance	51,149	3%											
169	Quality Assurance Fees	312,329	18%											
174	Caregiver Training	0	0%											
	Total	1,744,725	100%						\$ 1,744,725					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 191	\$ 18,447	\$ 348	\$ 18,986	8,663	\$ 6,765	\$ 93	\$ 254	\$ 1,551	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			305,905	3,638	9,348	6,649	325,540	148,532	115,999	1,589	4,354	26,589	0
081	Respiratory Therapy			0	0	10,051	0	10,051	4,586	3,581	49	134	821	0
082	Occupational Therapy			200,635	0	403	0	201,038	91,726	71,636	981	2,689	16,420	0
083	Speech Pathology			29,679	0	63	0	29,742	13,570	10,598	145	398	2,429	0
085	Pharmacy			0	1,445	161,723	2,641	165,810	75,653	59,083	809	2,218	13,543	0
090	Laboratory			0	0	13,483	0	13,483	6,152	4,804	66	180	1,101	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	17,678	0	17,678	8,066	6,299	86	236	1,444	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			1,790,033	447,434	515,198	282,779	3,035,443	1,384,963	1,081,616	14,818	40,602	247,927	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	1,395	2,224	2,549	6,168	2,814	2,198	30	83	504	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,744,725		\$ 2,326,252	\$ 454,103	\$ 748,617	\$ 294,967	\$ 3,823,939	\$ 1,744,725					
	Total Administrative Costs							\$ 1,744,725		\$ 1,362,580	\$ 18,667	\$ 51,149	\$ 312,329	\$ -
	Unit Cost Multiplier							0.45626380						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 75,651	\$ 17,253	\$ 23,761	\$ 116,665							
	TOTAL FACILITY COSTS							\$ 5,685,329						

(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
WESTGATE GARDENS CARE CENTER

NPI:
1134427289

OSHPD Facility Number:
206540075

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 2)	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 2)	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
GENERAL SERVICES											
005	Plant Operations and Maintenance	1,160									
010	Housekeeping	114	114								
060	Laundry and Linen	655	655	655							
065	Dietary	3,219	3,219	3,219	0						
155	Social Services	522	522	522	0	0					
160	Activities	0	0	0	0	0					
165	Administration	2,332	2,332	2,332	0	0					
166	Medical Records	259	259	259	0	0					
170	Inservice Education - Nursing	0	0	0	0	0					
ANCILLARY SERVICES											
075	Patient Supplies	38	38	38	0	0	0	0	0	18,986	18,986
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	725	725	725	0	0	0	0	0	325,540	325,540
081	Respiratory Therapy	0	0	0	0	0	0	0	0	10,051	10,051
082	Occupational Therapy	0	0	0	0	0	0	0	0	201,038	201,038
083	Speech Pathology	0	0	0	0	0	0	0	0	29,742	29,742
085	Pharmacy	288	288	288	0	0	0	0	0	165,810	165,810
090	Laboratory	0	0	0	0	0	0	0	0	13,483	13,483
095	Home Health Services	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	17,678	17,678
101	Subacute Care Ancillary Services	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
ROUTINE SERVICES											
105	Skilled Nursing Care	26,439	26,439	26,439	135,936	67,968	1,816,846	1,816,846	1,816,846	3,035,443	3,035,443
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE											
139	Residential Care	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	278	278	278	0	0	0	0	0	6,168	6,168
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0
TOTAL STATISTICS		36,029	34,869	34,755	135,936	67,968	1,816,846	1,816,846	1,816,846	3,823,939	3,823,939
TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)							\$ 51,712 0.028462511	\$ 60,710 0.03341505			
TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)			\$ 41,048 1.17720611	\$ 133,503 3.84126605	\$ 38,436 0.28275144	\$ 238,857 3.51426351	\$ 2,620 0.00144186	\$ - 0.00000000	\$ 34,837 0.01917444	\$ 11,703 0.00306048	\$ 63,948 0.01672301
TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)			\$ 144,369 4.14032522	\$ 24,092 0.69319514	\$ 21,625 0.15908189	\$ 214,587 3.15717841	\$ 6,785 0.00373455	\$ 4,557 0.00250819	\$ 615 0.00033850	\$ 11,272 0.00294769	\$ 5,981 0.00156406
TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)		\$ 318,728 8.84642927	\$ 10,262 0.29429746	\$ 1,042 0.02998253	\$ 6,007 0.04418855	\$ 29,521 0.43432958	\$ 4,787 0.00263485	\$ - 0.00000000	\$ - 0.00000000	\$ 21,386 0.00559269	\$ 2,375 0.00062114

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WESTGATE GARDENS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1134427289

OSHPD Facility Number:
206540075

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	\$ 32,775	\$ 0	\$ 32,775	(Sch 3)
005	.20-.39	Fringe Benefits	6200	8,273	0	8,273	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	144,369	0	144,369	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 185,417	\$ 0	\$ 185,417	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 103,188	\$ 0	\$ 103,188	(Sch 3)
010	.20-.39	Fringe Benefits	6300	30,181	0	30,181	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	23,620	0	23,620	(Sch 4)
010		Housekeeping - Total	6300	\$ 156,989	\$ 0	\$ 156,989	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 244,531	\$ 0	\$ 244,531	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	14,658	0	14,658	(Sch 5)
025		Depreciation: Equipment	7140	33,845	0	33,845	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	4,195	0	4,195	(Sch 5)
040		Property Taxes	7300	21,499	0	21,499	(Sch 5)
045		Property Insurance	7400	13,286	0	13,286	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 339,250	\$ 0	\$ 339,250	(Sch 6)
057		Subtotal 005 - 055		\$ 1,013,670	\$ 0	\$ 1,013,670	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 27,130	\$ 0	\$ 27,130	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,019	0	8,019	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	18,459	0	18,459	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 53,608	\$ 0	\$ 53,608	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 172,986	\$ 0	\$ 172,986	(Sch 3)
065	.20-.39	Fringe Benefits	6500	49,717	0	49,717	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	199,028	0	199,028	(Sch 4)
065		Dietary - Total	6500	\$ 421,731	\$ 0	\$ 421,731	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
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	18,263	0	18,263	(Sch 4)
075		Patient Supplies - Total	8100	\$ 18,263	\$ 0	\$ 18,263	
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:
WESTGATE GARDENS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1134427289

OSHPD Facility Number:
206540075

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	\$ 242,252	\$ 0	\$ 242,252	(Sch 2)
080	.20-.39	Fringe Benefits	8200	51,243	0	51,243	(Sch 2)
080	.79	Agency Staff	8200	12,410	0	12,410	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	5,844	0	5,844	(Sch 4)
080		Physical Therapy - Total	8200	\$ 311,749	\$ 0	\$ 311,749	
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	10,051	0	10,051	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 10,051	\$ 0	\$ 10,051	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 97,562	\$ 0	\$ 97,562	(Sch 2)
082	.20-.39	Fringe Benefits	8250	17,897	0	17,897	(Sch 2)
082	.79	Agency Staff	8250	85,176	0	85,176	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	403	0	403	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 201,038	\$ 0	\$ 201,038	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 14,005	\$ 0	\$ 14,005	(Sch 2)
083	.20-.39	Fringe Benefits	8280	1,935	0	1,935	(Sch 2)
083	.79	Agency Staff	8280	13,739	0	13,739	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	63	0	63	(Sch 4)
083		Speech Pathology - Total	8280	\$ 29,742	\$ 0	\$ 29,742	
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	160,331	0	160,331	(Sch 4)
085		Pharmacy - Total	8300	\$ 160,331	\$ 0	\$ 160,331	
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	13,483	0	13,483	(Sch 4)
090		Laboratory - Total	8400	\$ 13,483	\$ 0	\$ 13,483	
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	17,678	0	17,678	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 17,678	\$ 0	\$ 17,678	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WESTGATE GARDENS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1134427289

OSHPD Facility Number:
206540075

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		\$ 762,335	\$ 0	\$ 762,335	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,341,995	\$ 0	\$ 1,341,995	(Sch 2)
105	.20-.39	Fringe Benefits	6110	335,616	0	335,616	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	139,235	0	139,235	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,816,846	\$ 0	\$ 1,816,846	
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:
WESTGATE GARDENS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1134427289

OSHPD Facility Number:
206540075

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)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	880	0	880
140		Beauty and Barber - Total	8900	\$ 880	\$ 0	\$ 880
						(Sch 2)
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
146		Subtotal 105 - 145		\$ 1,817,726	\$ 0	\$ 1,817,726
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 40,715	\$ 0	\$ 40,715
155	.20-.39	Fringe Benefits	6600	10,997	0	10,997
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	4,262	0	4,262
155		Social Services - Total	6600	\$ 55,974	\$ 0	\$ 55,974
						(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WESTGATE GARDENS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1134427289

OSHPD Facility Number:
206540075

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	\$ 47,481	\$ 0	\$ 47,481	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,229	0	13,229	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,557	0	4,557	(Sch 4)
160		Activities - Total	6700	\$ 65,267	\$ 0	\$ 65,267	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 186,760	\$ 0	\$ 186,760	(Sch 6)
165	.20-.39	Fringe Benefits	6900	62,064	0	62,064	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	761,220	0	761,220	(Sch 6)
165		Administration - Total	6900	\$ 1,010,044	\$ 0	\$ 1,010,044	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 50,205	\$ 0	\$ 50,205	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,443	0	12,443	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,729	0	4,729	(Sch 4)
166		Medical Records - Total	6900	\$ 67,377	\$ 0	\$ 67,377	
167		CDPH Licensing Fees	6900	\$ 18,667	\$ 0	\$ 18,667	(Sch 6)
168		Professional Liability Insurance	6900	\$ 51,149	\$ 0	\$ 51,149	(Sch 6)
169		Quality Assurance Fees	6900	\$ 312,329	\$ 0	\$ 312,329	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 27,477	\$ 0	\$ 27,477	(Sch 3)
170	.20-.39	Fringe Benefits	6800	7,360	0	7,360	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	615	0	615	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 35,452	\$ 0	\$ 35,452	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,616,259	\$ 0	\$ 1,616,259	
200		Total		\$ 5,685,329	\$ 0	\$ 5,685,329	

210	0.24	Total Facility Group Health Insurance (Adj 1)*	6900			\$ 125,739	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			NPI		Adjustments
WESTGATE GARDENS CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011			1134427289		6
Report References							Explanation of Audit Adjustments			As Reported		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		Total Facility Group Health Insurance To reflect 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	\$125,739	\$125,739

Provider Name							Fiscal Period	NPI	Adjustments	
WESTGATE GARDENS CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011	1134427289	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>ADJUSTMENT TO REPORTED STATISTICS</u>										
2	10.7	139	1,2,3	7	139		Residential Care (Square Feet)	278	(278)	0
	10.7	140	1,2,3	7	140		Beauty and Barber (Square Feet)	0	278	278
							To reclassify Square Footage statistics to the Beauty and Barber cost center for proper cost allocation. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304, 2306 and 2328			

Provider Name							Fiscal Period	NPI		Adjustments
WESTGATE GARDENS CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011	1134427289		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 PATIENT DAYS</u>										
3	4.1	5	2	1	15	Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: June 7, 2011 through December 31, 2011 Payment Period: June 7, 2011 through April 15, 2013 Reports Dated: May 10, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	16,884	(85)	16,799	
4	N/A			1	16	Skilled Nursing Care—Medi-Cal Managed Care Days To reflect Medi-Cal Managed Care days as indicated in the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	16	16	

Provider Name							Fiscal Period			NPI		Adjustments
WESTGATE GARDENS CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011			1134427289		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 OTHER MATTERS</u>												
5	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1	\$0	\$9,450	\$9,450 *		
6	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments due to insufficient documentation to demonstrate that Share of Cost was properly deducted from the Medi-Cal bill. CCR, Title 22, Section 51458.1	\$9,450	\$11,116	\$20,566		

*Balance carried forward from prior/to subsequent adjustments