

**REPORT
ON THE
RATE SETTING AUDIT**

**INTEGRATED NURSING OF PERRIS
PERRIS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1023207610**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Bina Matani
Auditor: Mandy Ho**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 26, 2013

Scott Stump, Administrator
Integrated Nursing of Perris
2225 North Perris Boulevard
Perris, CA 92571

INTEGRATED NURSING OF PERRIS
NATIONAL PROVIDER IDENTIFIER (NPI) 1023207610
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$28,484, 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 Rate Development Division.

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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If you have questions regarding this report, you may call the Audits Section—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

Certified

cc: Naseer Chohan, Consultant
13347 Ventura Boulevard
Sherman Oaks, CA 91423

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
INTEGRATED NURSING OF PERRIS

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

Provider NPI:
1023207610

OSHPD Facility No.:
206331375

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,848,032	\$ 77.14
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 529,474	\$ 14.34
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,060,017	\$ 28.71
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 649,365	\$ 17.59
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 40,418	\$ 1.09
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 29,381	\$ 0.80
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 59,184	\$ 1.60
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 455,551	\$ 12.34
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 667,146	\$ 18.07
11	Cost of Routine Service/Audited Total Costs	\$ 6,353,664	\$ 6,338,569	\$ 171.69
12	Total Patient Days (Adj 7)	36,911	36,919	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 172.13	\$ 171.69	
14	Overpayments (Adjs 10,11)	\$ 0	\$ (28,484)	
15	Medi-Cal Days (Adj 8)	32,780	30,829	
16	Medi-Cal Managed Care Days (Adj 9)		153	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
INTEGRATED NURSING OF PERRIS

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

Provider NPI:
1023207610

OSHPD Facility No.:
206331375

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
INTEGRATED NURSING OF PERRIS

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

Provider NPI:
1023207610

OSHPD Facility No.:
206331375

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 67,789	\$ 67,789		
160	Activities	110,576		\$ 110,576	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,669,667	67,789	110,576	2,848,032 *
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	\$ 2,848,032	\$ 67,789	\$ 110,576	\$ 2,848,032

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
INTEGRATED NURSING OF PERRIS

Provider NPI:
1023207610

OSHPD Facility Number:
206331375

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 63,163	\$ 63,163										
010	Housekeeping	0	223	\$ 223									
060	Laundry and Linen	0	1,839	7	\$ 1,845								
065	Dietary	308,642	8,897	32	0	\$ 317,570							
155	Social Services	N/A	604	2	0	0	\$ 606						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	6,842	24	0	0	0	0		\$ 6,866	\$ 6,866		
166	Medical Records	71,056	0	0	0	0	0	0		71,056		\$ 71,056	
170	Inservice Education - Nursing	97,353	0	0	0	0	0	0	\$ 97,353				
ANCILLARY SERVICES													
075	Patient Supplies		890	3	0	0	0	0	0	893	29	302	\$ 1,224
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	34	353	387
080	Physical Therapy		1,378	5	0	0	0	0	0	1,383	216	2,239	3,839
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	149	1,538	1,687
083	Speech Pathology		454	2	0	0	0	0	0	455	31	317	803
085	Pharmacy		269	1	0	0	0	0	0	270	109	1,132	1,511
090	Laboratory		0	0	0	0	0	0	0	0	13	138	151
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	39	409	448
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		41,267	146	1,845	317,570	606	0	97,353	458,787	6,228	64,458	529,474 *
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		502	2	0	0	0	0	0	504	16	170	690
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 540,214	\$ 63,163	\$ 223	\$ 1,845	\$ 317,570	\$ 606	\$ -	\$ 97,353	\$ 462,292	\$ 6,866	\$ 71,056	\$ 540,214

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
INTEGRATED NURSING OF PERRIS

Provider NPI:
1023207610

OSHPD Facility Number:
206331375

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 202,184	\$ 202,184										
010	Housekeeping	148,871	715	\$ 149,586									
060	Laundry and Linen	108,399	5,885	4,370	\$ 118,654								
065	Dietary	331,852	28,478	21,144	0	\$ 381,475							
155	Social Services	10,679	1,932	1,434	0	0	\$ 14,046						
160	Activities	6,448	0	0	0	0	0	\$ 6,448					
165	Administration	N/A	21,900	16,260	0	0	0	0		\$ 38,161	\$ 38,161		
166	Medical Records	0	0	0	0	0	0	0		0		\$ -	
170	Inservice Education - Nursing	469	0	0	0	0	0	0	\$ 469				
ANCILLARY SERVICES													
075	Patient Supplies	6,875	2,848	2,114	0	0	0	0	0	11,837	162	0	\$ 11,999
077	Specialized Support Surfaces	27,099	0	0	0	0	0	0	0	27,099	190	0	27,289
080	Physical Therapy	146,713	4,411	3,275	0	0	0	0	0	154,400	1,203	0	155,602
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	118,087	0	0	0	0	0	0	0	118,087	826	0	118,913
083	Speech Pathology	16,062	1,452	1,078	0	0	0	0	0	18,592	170	0	18,762
085	Pharmacy	81,995	860	638	0	0	0	0	0	83,493	608	0	84,101
090	Laboratory	10,602	0	0	0	0	0	0	0	10,602	74	0	10,676
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	31,384	0	0	0	0	0	0	0	31,384	220	0	31,604
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	274,138	132,094	98,077	118,654	381,475	14,046	6,448	469	1,025,400	34,617	0	1,060,017 *
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	3,835	1,608	1,194	0	0	0	0	0	6,637	91	0	6,728
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,525,692	\$ 202,184	\$ 149,586	\$ 118,654	\$ 381,475	\$ 14,046	\$ 6,448	\$ 469	\$ 1,487,531	\$ 38,161	\$ -	\$ 1,525,692

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
INTEGRATED NURSING OF PERRIS

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

Provider NPI:
1023207610

OSHPD Facility Number:
206331375

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)	\$ 694,940	94%							
	Property Tax (line 40)	43,255	6%	\$ 738,195						
005	Plant Operations and Maintenance			7,587	\$ 7,587					
010	Housekeeping			2,583	27	\$ 2,610				
060	Laundry and Linen			21,268	221	76	\$ 21,565			
065	Dietary			102,908	1,069	369	0	\$ 104,346		
155	Social Services			6,982	73	25	0	0	\$ 7,079	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			79,138	822	284	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			10,291	107	37	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			15,941	166	57	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			5,246	54	19	0	0	0	0
085	Pharmacy			3,107	32	11	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			477,333	4,957	1,711	21,565	104,346	7,079	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			5,811	60	21	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 738,195	100%	\$ 738,195	\$ 7,587	\$ 2,610	\$ 21,565	\$ 104,346	\$ 7,079	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
INTEGRATED NURSING OF PERRIS

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

Provider NPI:
1023207610

OSHPD Facility Number:
206331375

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 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 694,940	94%							
	Property Tax (line 40)	43,255	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 80,244	\$ 80,244				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	10,435	341	0	\$ 10,775	\$ 10,144	\$ 631
077	Specialized Support Surfaces			0	0	399	0	399	375	23
080	Physical Therapy			0	16,163	2,529	0	18,692	17,597	1,095
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	1,737	0	1,737	1,635	102
083	Speech Pathology			0	5,320	358	0	5,678	5,345	333
085	Pharmacy			0	3,151	1,278	0	4,429	4,170	260
090	Laboratory			0	0	156	0	156	147	9
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	462	0	462	435	27
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	616,990	72,793	0	689,783	649,365	40,418 *
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	5,892	192	0	6,084	5,728	357
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 738,195	100%	\$ -	\$ 657,951	\$ 80,244	\$ -	\$ 738,195	\$ 694,940	\$ 43,255

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
INTEGRATED NURSING OF PERRIS

Provider NPI:
1023207610

OSHPD Facility Number:
206331375

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. 55% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 38% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 25,002												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	710,433												
	Total Costs Allocable as Administration	735,435	55%											
167	CDPH Licensing Fees	32,388	2%											
168	Professional Liability Insurance	65,242	5%											
169	Quality Assurance Fees	502,181	38%											
174	Caregiver Training	0	0%											
	Total	1,335,246	100%						\$ 1,335,246					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 893	\$ 11,837	\$ 10,435	\$ 23,165	5,669	\$ 3,123	\$ 138	\$ 277	\$ 2,132	\$ -
077	Specialized Support Surfaces			0	0	27,099	0	27,099	6,632	3,653	161	324	2,494	0
080	Physical Therapy			0	1,383	154,400	16,163	171,946	42,082	23,178	1,021	2,056	15,827	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	118,087	0	118,087	28,900	15,918	701	1,412	10,869	0
083	Speech Pathology			0	455	18,592	5,320	24,367	5,963	3,285	145	291	2,243	0
085	Pharmacy			0	270	83,493	3,151	86,914	21,271	11,716	516	1,039	8,000	0
090	Laboratory			0	0	10,602	0	10,602	2,595	1,429	63	127	976	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	31,384	0	31,384	7,681	4,231	186	375	2,889	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			2,848,032	458,787	1,025,400	616,990	4,949,210	1,211,262	667,146	29,381	59,184	455,551	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	504	6,637	5,892	13,034	3,190	1,757	77	156	1,200	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,335,246		\$ 2,848,032	\$ 462,292	\$ 1,487,531	\$ 657,951	\$ 5,455,806	\$ 1,335,246					
	Total Administrative Costs							\$ 1,335,246		\$ 735,435	\$ 32,388	\$ 65,242	\$ 502,181	\$ -
	Unit Cost Multiplier							0.24473852						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 77,922	\$ 38,161	\$ 80,244	\$ 196,327							
	TOTAL FACILITY COSTS							\$ 6,987,379						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
INTEGRATED NURSING OF PERRIS

Provider NPI:
1023207610

OSHPD Facility Number:
206331375

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	188									
010	Housekeeping	64	64								
060	Laundry and Linen	527	527	527							
065	Dietary	2,550	2,550	2,550							
155	Social Services	173	173	173							
160	Activities										
165	Administration	1,961	1,961	1,961							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	255	255	255						23,165	23,165
077	Specialized Support Surfaces									27,099	27,099
080	Physical Therapy	395	395	395						171,946	171,946
081	Respiratory Therapy									0	0
082	Occupational Therapy									118,087	118,087
083	Speech Pathology	130	130	130						24,367	24,367
085	Pharmacy	77	77	77						86,914	86,914
090	Laboratory									10,602	10,602
095	Home Health Services									0	0
100	Other Ancillary Services									31,384	31,384
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,828	11,828	11,828	360,076	108,228	2,943,805	2,943,805	2,943,805	4,949,210	4,949,210
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	144	144	144						13,034	13,034
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	18,292	18,104	18,040	360,076	108,228	2,943,805	2,943,805	2,943,805	5,455,806	5,455,806
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 67,789 0.02302768	\$ 110,576 0.037562271			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 63,163 3.48889748	\$ 223 0.01237746	\$ 1,845 0.00512440	\$ 317,570 2.93427072	\$ 606 0.00020576	\$ - 0.00000000	\$ 97,353 0.03307047	\$ 6,866 0.00125848	\$ 71,056 0.01302392
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 202,184 11.16791869	\$ 149,586 8.29189284	\$ 118,654 0.32952577	\$ 381,475 3.52473038	\$ 14,046 0.00477122	\$ 6,448 0.00219036	\$ 469 0.00015932	\$ 38,161 0.00699451	\$ - 0.00000000
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 738,195 40.35616663	\$ 7,587 0.41907641	\$ 2,610 0.14465718	\$ 21,565 0.05988954	\$ 104,346 0.96412893	\$ 7,079 0.00240476	\$ - 0.00000000	\$ - 0.00000000	\$ 80,244 0.01470799	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INTEGRATED NURSING OF PERRIS

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

Provider NPI:
1023207610

OSHPD Facility Number:
206331375

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	\$ 51,952	\$ 0	\$ 51,952	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,211	0	11,211	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	202,184	0	202,184	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 265,347	\$ 0	\$ 265,347	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	148,871	0	148,871	(Sch 4)
010		Housekeeping - Total	6300	\$ 148,871	\$ 0	\$ 148,871	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	7,241	0	7,241	(Sch 5)
025		Depreciation: Equipment	7140	2,812	0	2,812	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	62,121	0	62,121	(Sch 5)
035		Leases and Rentals	7200	610,644	0	610,644	(Sch 5)
040		Property Taxes	7300	44,085	(830)	43,255	(Sch 5)
045		Property Insurance	7400	25,002	0	25,002	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	12,122	0	12,122	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,178,245	\$ (830)	\$ 1,177,415	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	108,399	0	108,399	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 108,399	\$ 0	\$ 108,399	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 249,577	\$ 0	\$ 249,577	(Sch 3)
065	.20-.39	Fringe Benefits	6500	59,065	0	59,065	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	331,852	0	331,852	(Sch 4)
065		Dietary - Total	6500	\$ 640,494	\$ 0	\$ 640,494	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	6,875	0	6,875	(Sch 4)
075		Patient Supplies - Total	8100	\$ 6,875	\$ 0	\$ 6,875	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150	27,099	0	27,099	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 27,099	\$ 0	\$ 27,099	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INTEGRATED NURSING OF PERRIS

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

Provider NPI:
1023207610

OSHPD Facility Number:
206331375

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	146,713	0	146,713	(Sch 4)
080		Physical Therapy - Total	8200	\$ 146,713	\$ 0	\$ 146,713	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	118,087	0	118,087	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 118,087	\$ 0	\$ 118,087	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	16,062	0	16,062	(Sch 4)
083		Speech Pathology - Total	8280	\$ 16,062	\$ 0	\$ 16,062	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	71,743	10,252	81,995	(Sch 4)
085		Pharmacy - Total	8300	\$ 71,743	\$ 10,252	\$ 81,995	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	10,602	0	10,602	(Sch 4)
090		Laboratory - Total	8400	\$ 10,602	\$ 0	\$ 10,602	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	31,384	0	31,384	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 31,384	\$ 0	\$ 31,384	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INTEGRATED NURSING OF PERRIS

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

Provider NPI:
1023207610

OSHPD Facility Number:
206331375

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 428,565	\$ 10,252	\$ 438,817	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,184,988	\$ (29,896)	\$ 2,155,092	(Sch 2)
105	.20-.39	Fringe Benefits	6110	521,722	(7,147)	514,575	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	293,890	(19,752)	274,138	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,000,600	\$ (56,795)	\$ 2,943,805	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INTEGRATED NURSING OF PERRIS

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

Provider NPI:
1023207610

OSHPD Facility Number:
206331375

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	3,835	0	3,835 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,835	\$ 0	\$ 3,835
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,004,435	\$ (56,795)	\$ 2,947,640
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 54,956	\$ 0	\$ 54,956 (Sch 2)
155	.20-.39	Fringe Benefits	6600	12,833	0	12,833 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	10,679	0	10,679 (Sch 4)
155		Social Services - Total	6600	\$ 78,468	\$ 0	\$ 78,468

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INTEGRATED NURSING OF PERRIS

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

Provider NPI:
1023207610

OSHPD Facility Number:
206331375

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	\$ 88,556	\$ 0	\$ 88,556	(Sch 2)
160	.20-.39	Fringe Benefits	6700	22,020	0	22,020	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,448	0	6,448	(Sch 4)
160		Activities - Total	6700	\$ 117,024	\$ 0	\$ 117,024	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 206,798	\$ 29,896	\$ 236,694	(Sch 6)
165	.20-.39	Fringe Benefits	6900	57,446	7,147	64,593	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	414,619	(5,473)	409,146	(Sch 6)
165		Administration - Total	6900	\$ 678,863	\$ 31,570	\$ 710,433	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 65,228	\$ 0	\$ 65,228	(Sch 3)
166	.20-.39	Fringe Benefits	6900	5,828	0	5,828	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 71,056	\$ 0	\$ 71,056	
167		CDPH Licensing Fees	6900	\$ 32,388	\$ 0	\$ 32,388	(Sch 6)
168		Professional Liability Insurance	6900	\$ 65,242	\$ 0	\$ 65,242	(Sch 6)
169		Quality Assurance Fees	6900	\$ 502,181	\$ 0	\$ 502,181	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 77,469	\$ 0	\$ 77,469	(Sch 3)
170	.20-.39	Fringe Benefits	6800	19,884	0	19,884	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	469	0	469	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 97,822	\$ 0	\$ 97,822	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,643,044	\$ 31,570	\$ 1,674,614	
200		Total		\$ 7,003,182	\$ (15,803)	\$ 6,987,379	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 146,131	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
INTEGRATED NURSING OF PERRIS

Provider NPI:
1023207610

OSHPD Facility Number:
206331375

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	10,252	10,252						
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(29,896)		(29,896)					
105	2	Skilled Nursing Care - Fringe Benefits	(7,147)		(7,147)					
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(19,752)	(10,252)		(9,500)				
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

Provider Name:
INTEGRATED NURSING OF PERRIS

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	(\$15,803) (To Sch 8)	0	0	0	(830)	(14,973)	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
INTEGRATED NURSING OF PERRIS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1023207610		11
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance costs in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$146,131	\$146,131

Provider Name							Fiscal Period	Provider NPI		Adjustments	
INTEGRATED NURSING OF PERRIS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1023207610		11	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	\$71,743	\$10,252	\$81,995	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	293,890	(10,252)	283,638 *	
							To reclassify pharmacy expense to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300, and 2304 CCR, Title 22, Sections 51123 and 51511				
3	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$2,184,988	(\$29,896)	\$2,155,092	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	521,722	(7,147)	514,575	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	206,798	29,896	236,694	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	57,446	7,147	64,593	
							To reclassify Central Supply Clerk wages and benefits to the Administration cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501				
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$283,638	(\$9,500)	\$274,138	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	414,619	9,500	424,119 *	
							To reclassify medical director fees to Administration cost center. 42 CFR 483.75(i)(2), 413.20, and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000(b)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
INTEGRATED NURSING OF PERRIS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1023207610		11	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
5	10.5	040	4	8A-1	040	4	Property Taxes To adjust real property tax expenses to agree with expenses applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306	\$44,085	(\$830)	\$43,255	
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate Long Term Care Institute expenses imposed by the Office of Inspector General. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105.10	*	\$424,119	(\$14,973)	\$409,146

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
INTEGRATED NURSING OF PERRIS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1023207610		11
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>										
7	11(2)	105	1	1	12		Total Patient Days of Service - Skilled Nursing Care To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	36,911	8	36,919
8	4.1	5	2	1	15		Medi-Cal Days of Service - 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 June 1, 2013 Report Date: June 13, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	32,780	(1,951)	30,829
9	Not Reported			1	16		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	153	153

Provider Name							Fiscal Period			Provider NPI		Adjustments
INTEGRATED NURSING OF PERRIS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1023207610		11
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>												
	Not Reported			1	14		Overpayments		\$0			
10							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1		\$9,492			
11							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		<u>18,992</u> \$28,484		\$28,484	