

**REPORT
ON THE
RATE SETTING AUDIT**

**PINER'S NURSING HOME, INC.
NAPA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1528107745**

**FISCAL PERIOD ENDED
JUNE 30, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Matthew Moy
Auditor: Joe Hodges**



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



EDMUND G. BROWN JR.
GOVERNOR

April 5, 2013

Malinda Meeker, Controller
Piner's Nursing Home, Inc.
1820 Pueblo Avenue
Napa, CA 94558

PINER'S NURSING HOME, INC.
NATIONAL PROVIDER IDENTIFIER (NPI) 1528107745
FISCAL PERIOD ENDED JUNE 30, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PINER'S NURSING HOME, INC.

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1528107745

OSHPD Facility No.:
206281040

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	\$ 1,934,028	\$ 147.13
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 478,750	\$ 36.42
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 459,976	\$ 34.99
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 178,889	\$ 13.61
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 43,121	\$ 3.28
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 9,586	\$ 0.73
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 13,728	\$ 1.04
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 133,839	\$ 10.18
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 386,525	\$ 29.40
11	Cost of Routine Service/Audited Total Costs	\$ 3,661,895	\$ 3,638,441	\$ 276.79
12	Total Patient Days	13,145	13,145	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 278.58	\$ 276.79	
14	Overpayments	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 16)	365	0	
16	Medi-Cal Managed Care Days (Adj 17)		365	
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:
PINER'S NURSING HOME, INC.

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1528107745

OSHPD Facility No.:
206281040

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:
PINER'S NURSING HOME, INC.

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1528107745

OSHPD Facility No.:
206281040

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	\$ 8,207	\$ 8,207		
160	Activities	85,195		\$ 85,195	
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	193,124	0	0	193,124
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	175,602	0	0	175,602
083	Speech Pathology	31,826	0	0	31,826
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	1,840,626	8,207	85,195	1,934,028 *
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	9,980	0	0	9,980
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,344,560	\$ 8,207	\$ 85,195	\$ 2,344,560

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
PINER'S NURSING HOME, INC.

Provider NPI:
1528107745

OSHPD Facility Number:
206281040

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 88,501	\$ 88,501										
010	Housekeeping	112,654	526	\$ 113,180									
060	Laundry and Linen	59,348	3,978	5,118	\$ 68,444								
065	Dietary	183,299	7,010	9,018	0	\$ 199,327							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	5,082	6,538	0	0	0	0	\$ 11,621	\$ 11,621			
166	Medical Records	47,424	0	0	0	0	0	0	47,424		\$ 47,424		
170	Inservice Education - Nursing	17,986	1,122	1,443	0	0	0	0	\$ 20,551				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	88	360	\$ 448	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,420	1,826	4,681	0	0	0	7,927	638	2,603	11,167	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,411	1,815	0	0	0	0	3,226	562	2,294	6,082	
083	Speech Pathology		1,411	1,815	0	0	0	0	3,226	200	817	4,243	
085	Pharmacy		0	0	0	0	0	0	0	769	3,137	3,906	
090	Laboratory		0	0	0	0	0	0	0	109	447	556	
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	24	97	120	
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		64,965	83,577	63,763	199,327	0	0	20,551	432,183	9,165	37,402	478,750
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		1,577	2,029	0	0	0	0	3,606	66	267	3,939	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 509,212	\$ 88,501	\$ 113,180	\$ 68,444	\$ 199,327	\$ -	\$ -	\$ 20,551	\$ 450,167	\$ 11,621	\$ 47,424	\$ 509,212

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PINER'S NURSING HOME, INC.

Provider NPI:
1528107745

OSHPD Facility Number:
206281040

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 159,010	\$ 159,010										
010	Housekeeping	32,788	945	\$ 33,733									
060	Laundry and Linen	19,578	7,148	1,525	\$ 28,251								
065	Dietary	171,065	12,595	2,688	0	\$ 186,348							
155	Social Services	11,388	0	0	0	0	\$ 11,388						
160	Activities	31,642	0	0	0	0	0	\$ 31,642					
165	Administration	N/A	9,131	1,949	0	0	0	0		\$ 11,080	\$ 11,080		
166	Medical Records	0	0	0	0	0	0	0		0		\$ -	
170	Inservice Education - Nursing	805	2,015	430	0	0	0	0	\$ 3,250				
ANCILLARY SERVICES													
075	Patient Supplies	29,116	0	0	0	0	0	0	0	29,116	84	0	\$ 29,200
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	2,550	544	1,932	0	0	0	0	5,027	608	0	5,635
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	2,535	541	0	0	0	0	0	3,076	536	0	3,612
083	Speech Pathology	24,168	2,535	541	0	0	0	0	0	27,244	191	0	27,435
085	Pharmacy	254,011	0	0	0	0	0	0	0	254,011	733	0	254,744
090	Laboratory	36,182	0	0	0	0	0	0	0	36,182	104	0	36,286
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	7,817	0	0	0	0	0	0	0	7,817	23	0	7,840
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	50,658	116,723	24,910	26,319	186,348	11,388	31,642	3,250	451,237	8,739	0	459,976 *
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	291	2,834	605	0	0	0	0	0	3,730	62	0	3,792
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 828,519	\$ 159,010	\$ 33,733	\$ 28,251	\$ 186,348	\$ 11,388	\$ 31,642	\$ 3,250	\$ 817,439	\$ 11,080	\$ -	\$ 828,519

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PINER'S NURSING HOME, INC.

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1528107745

OSHPD Facility Number:
206281040

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)	\$ 194,749	81%							
	Property Tax (line 40)	46,944	19%	\$ 241,693						
005	Plant Operations and Maintenance			5,061	\$ 5,061					
010	Housekeeping			1,406	30	\$ 1,436				
060	Laundry and Linen			10,637	227	65	\$ 10,929			
065	Dietary			18,743	401	114	0	\$ 19,258		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			13,589	291	83	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			2,999	64	18	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,795	81	23	747	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,772	81	23	0	0	0	0
083	Speech Pathology			3,772	81	23	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			173,702	3,715	1,060	10,182	19,258	0	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			4,217	90	26	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 241,693	100%	\$ 241,693	\$ 5,061	\$ 1,436	\$ 10,929	\$ 19,258	\$ -	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PINER'S NURSING HOME, INC.

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1528107745

OSHPD Facility Number:
206281040

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 81% Of Total	Property Tax 19% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 194,749	81%							
	Property Tax (line 40)	46,944	19%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 13,962	\$ 13,962				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 3,081						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	106	0	\$ 106	\$ 85	\$ 21
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	4,647	766	0	5,413	4,362	1,051
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	3,876	676	0	4,551	3,667	884
083	Speech Pathology			0	3,876	241	0	4,116	3,317	800
085	Pharmacy			0	0	924	0	924	744	179
090	Laboratory			0	0	132	0	132	106	26
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	28	0	28	23	6
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			3,081	210,999	11,012	0	222,011	178,889	43,121
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	4,333	79	0	4,412	3,555	857
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 241,693	100%	\$ 3,081	\$ 227,731	\$ 13,962	\$ -	\$ 241,693	\$ 194,749	\$ 46,944

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PINER'S NURSING HOME, INC.

Provider NPI:
1528107745

OSHPD Facility Number:
206281040

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 71% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 5,388												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	484,703												
	Total Costs Allocable as Administration	490,091	71%											
167	CDPH Licensing Fees	12,154	2%											
168	Professional Liability Insurance	17,406	3%											
169	Quality Assurance Fees	169,700	25%											
174	Caregiver Training	0	0%											
	Total	689,351	100%						\$ 689,351					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ -	\$ 29,116	\$ -	\$ 29,116	5,227	\$ 3,716	\$ 92	\$ 132	\$ 1,287	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			193,124	7,927	5,027	4,647	210,725	37,830	26,895	667	955	9,313	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			175,602	3,226	3,076	3,876	185,779	33,352	23,711	588	842	8,210	0
083	Speech Pathology			31,826	3,226	27,244	3,876	66,171	11,879	8,446	209	300	2,924	0
085	Pharmacy			0	0	254,011	0	254,011	45,601	32,420	804	1,151	11,226	0
090	Laboratory			0	0	36,182	0	36,182	6,496	4,618	115	164	1,599	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	7,817	0	7,817	1,403	998	25	35	345	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			1,934,028	432,183	451,237	210,999	3,028,447	543,677	386,525	9,586	13,728	133,839	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			9,980	3,606	3,730	4,333	21,649	3,887	2,763	69	98	957	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 689,351		\$ 2,344,560	\$ 450,167	\$ 817,439	\$ 227,731	\$ 3,839,897	\$ 689,351					
	Total Administrative Costs							\$ 689,351		\$ 490,091	\$ 12,154	\$ 17,406	\$ 169,700	\$ -
	Unit Cost Multiplier							0.17952330						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 59,045	\$ 11,080	\$ 13,962	\$ 84,087							
	TOTAL FACILITY COSTS							\$ 4,613,335						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
PINER'S NURSING HOME, INC.

Provider NPI:
1528107745

OSHPD Facility Number:
206281040

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 13)	Plant Ops (SQ FT) 5 (Adj 13)	Hskpng (SQ FT) 10 (Adj 13)	Laundry (LBS) 60 (Adj 14)	Dietary (MEALS) 65 (Adj 15)	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	216									
010	Housekeeping	60	60								
060	Laundry and Linen	454	454	454							
065	Dietary	800	800	800							
155	Social Services										
160	Activities										
165	Administration	580	580	580							
166	Medical Records										
170	Inservice Education - Nursing	128	128	128							
	ANCILLARY SERVICES										
075	Patient Supplies									29,116	29,116
077	Specialized Support Surfaces									0	0
080	Physical Therapy	162	162	162	9,125					210,725	210,725
081	Respiratory Therapy									0	0
082	Occupational Therapy	161	161	161						185,779	185,779
083	Speech Pathology	161	161	161						66,171	66,171
085	Pharmacy									254,011	254,011
090	Laboratory									36,182	36,182
095	Home Health Services									0	0
100	Other Ancillary Services									7,817	7,817
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	7,414	7,414	7,414	124,300	38,859	1,891,284	1,891,284	1,891,284	3,028,447	3,028,447
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	180	180	180						21,649	21,649
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	10,316	10,100	10,040	133,425	38,859	1,891,284	1,891,284	1,891,284	3,839,897	3,839,897
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 8,207	\$ 85,195			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.00433938	0.045046117			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 88,501	\$ 113,180	\$ 68,444	\$ 199,327	\$ -	\$ -	\$ 20,551	\$ 11,621	\$ 47,424
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		8.76247525	11.27288332	0.51297772	5.12950119	0.00000000	0.00000000	0.01086591	0.00302626	0.01235033
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 159,010	\$ 33,733	\$ 28,251	\$ 186,348	\$ 11,388	\$ 31,642	\$ 3,250	\$ 11,080	\$ -
	UNIT COST MULTIPLIER (INDIRECT OTHER)		15.74356436	3.35982210	0.21173646	4.79548391	0.00602131	0.01673043	0.00171853	0.00288549	0.00000000
	TOTAL CAPITAL COSTS - SCH. 5	\$ 241,693	\$ 5,061	\$ 1,436	\$ 10,929	\$ 19,258	\$ -	\$ -	\$ 3,081	\$ 13,962	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	23.42894533	0.50105467	0.14300797	0.08191228	0.49559707	0.00000000	0.00000000	0.00162923	0.00363613	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PINER'S NURSING HOME, INC.

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1528107745

OSHPD Facility Number:
206281040

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	\$ 62,688	\$ 0	\$ 62,688	(Sch 3)
005	.20-.39	Fringe Benefits	6200	25,813	0	25,813	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	159,010	0	159,010	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 247,511	\$ 0	\$ 247,511	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 73,106	\$ 0	\$ 73,106	(Sch 3)
010	.20-.39	Fringe Benefits	6300	39,548	0	39,548	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	32,788	0	32,788	(Sch 4)
010		Housekeeping - Total	6300	\$ 145,442	\$ 0	\$ 145,442	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 9,500	\$ 0	\$ 9,500	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	4,734	0	4,734	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	2,570	0	2,570	(Sch 5)
035		Leases and Rentals	7200	173,155	0	173,155	(Sch 5)
040		Property Taxes	7300	48,209	(1,265)	46,944	(Sch 5)
045		Property Insurance	7400	7,239	(1,851)	5,388	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	4,790	4,790	(Sch 6)
055		Interest - Other	7600	\$ 27,439	\$ (27,439)	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 665,799	\$ (25,765)	\$ 640,034	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 37,119	\$ 0	\$ 37,119	(Sch 3)
060	.20-.39	Fringe Benefits	6400	22,229	0	22,229	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	19,578	0	19,578	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 78,926	\$ 0	\$ 78,926	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 130,348	\$ 0	\$ 130,348	(Sch 3)
065	.20-.39	Fringe Benefits	6500	52,951	0	52,951	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	171,065	0	171,065	(Sch 4)
065		Dietary - Total	6500	\$ 354,364	\$ 0	\$ 354,364	
070		Provision for Bad Debts	7700	\$ 14,643	(14,643)	\$ 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	29,116	0	29,116	(Sch 4)
075		Patient Supplies - Total	8100	\$ 29,116	\$ 0	\$ 29,116	
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:
PINER'S NURSING HOME, INC.

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1528107745

OSHPD Facility Number:
206281040

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	\$ 168,613	\$ 0	\$ 168,613	(Sch 2)
080	.20-.39	Fringe Benefits	8200	24,511	0	24,511	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 193,124	\$ 0	\$ 193,124	
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	\$ 152,715	\$ 0	\$ 152,715	(Sch 2)
082	.20-.39	Fringe Benefits	8250	22,887	0	22,887	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 175,602	\$ 0	\$ 175,602	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 27,284	\$ 0	\$ 27,284	(Sch 2)
083	.20-.39	Fringe Benefits	8280	4,542	0	4,542	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	24,168	0	24,168	(Sch 4)
083		Speech Pathology - Total	8280	\$ 55,994	\$ 0	\$ 55,994	
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	254,011	0	254,011	(Sch 4)
085		Pharmacy - Total	8300	\$ 254,011	\$ 0	\$ 254,011	
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	36,182	0	36,182	(Sch 4)
090		Laboratory - Total	8400	\$ 36,182	\$ 0	\$ 36,182	
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	7,817	0	7,817	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 7,817	\$ 0	\$ 7,817	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PINER'S NURSING HOME, INC.

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1528107745

OSHPD Facility Number:
206281040

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		\$ 751,846	\$ 0	\$ 751,846	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,308,965	0	\$ 1,308,965	(Sch 2)
105	.20-.39	Fringe Benefits	6110	531,661	0	531,661	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	62,930	(12,272)	50,658	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,903,556	\$ (12,272)	\$ 1,891,284	
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:
PINER'S NURSING HOME, INC.

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1528107745

OSHPD Facility Number:
206281040

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	(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	\$ 8,540	\$ 0	\$ 8,540	(Sch 2)
140	.20-.39	Fringe Benefits	8900	1,440	0	1,440	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	291	0	291	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 10,271	\$ 0	\$ 10,271	
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		Subtotal 105 - 145		\$ 1,913,827	\$ (12,272)	\$ 1,901,555	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 7,015	\$ 0	\$ 7,015	(Sch 2)
155	.20-.39	Fringe Benefits	6600	1,192	0	1,192	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	11,388	0	11,388	(Sch 4)
155		Social Services - Total	6600	\$ 19,595	\$ 0	\$ 19,595	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PINER'S NURSING HOME, INC.

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1528107745

OSHPD Facility Number:
206281040

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	\$ 58,994	\$ 0	\$ 58,994	(Sch 2)
160	.20-.39	Fringe Benefits	6700	26,201	0	26,201	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	31,642	0	31,642	(Sch 4)
160		Activities - Total	6700	\$ 116,837	\$ 0	\$ 116,837	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 77,360	\$ 0	\$ 77,360	(Sch 6)
165	.20-.39	Fringe Benefits	6900	64,436	0	64,436	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	360,256	(17,349)	342,907	(Sch 6)
165		Administration - Total	6900	\$ 502,052	\$ (17,349)	\$ 484,703	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 30,348	\$ 0	\$ 30,348	(Sch 3)
166	.20-.39	Fringe Benefits	6900	17,076	0	17,076	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 47,424	\$ 0	\$ 47,424	
167		CDPH Licensing Fees	6900	\$ 14,837	\$ (2,683)	\$ 12,154	(Sch 6)
168		Professional Liability Insurance	6900	\$ 20,937	\$ (3,531)	\$ 17,406	(Sch 6)
169		Quality Assurance Fees	6900	\$ 134,829	\$ 34,871	\$ 169,700	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 13,111	\$ 0	\$ 13,111	(Sch 3)
170	.20-.39	Fringe Benefits	6800	4,875	0	4,875	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	805	0	805	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 18,791	\$ 0	\$ 18,791	
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		\$ 875,302	\$ 11,308	\$ 886,610	
200		Total		\$ 4,654,707	\$ (41,372)	\$ 4,613,335	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 184,352	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
PINER'S NURSING HOME, INC							JULY 1, 2010 THROUGH JUNE 30, 2011			1528107745		17
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	N/A	To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$184,352	\$184,352

Provider Name							Fiscal Period	Provider NPI		Adjustments
PINER'S NURSING HOME, INC							JULY 1, 2010 THROUGH JUNE 30, 2011	1528107745		17
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>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$62,930	(\$3,600)	\$59,330 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	360,256	3,600	363,856 *
							To reclassify medical director fees to the 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, 52000(b)			
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$59,330	(\$5,775)	\$53,555 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 363,856	5,775	369,631 *
							To reclassify pharmacy consultant expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24			
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$53,555	(\$2,897)	\$50,658
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 369,631	2,897	372,528 *
							To reclassify medical records consultant expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24			
5	10.5	055	4	8A-1	055	4	Interest - Other	\$27,439	(\$4,790)	\$22,649 *
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	0	4,790	4,790
							To reclassify capital related interest expense to the Interest - Property, Plant and Equipment cost center. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501			
6	10.5	167	4	8A-1	167	4	Administration - Professional Liability Insurance	* \$20,937	(\$2,567)	\$18,370
	10.5	165	3	8A-1	165	3	Administration - Other - Nonlabor	372,528	2,567	375,095 *
							To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
PINER'S NURSING HOME, INC							JULY 1, 2010 THROUGH JUNE 30, 2011		1528107745		17
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
7	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	\$14,837	(\$2,683)	\$12,154	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 375,095	2,683	377,778 *	
							To adjust provider's reclassification of facility license fees to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52506				
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$377,778	(\$34,871)	\$342,907	
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees	134,829	34,871	169,700	
							To adjust provider's reclassification of quality assurance fees to agree with provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52100, 52101, and 52506				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
PINER'S NURSING HOME, INC							JULY 1, 2010 THROUGH JUNE 30, 2011	1528107745		17	
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>											
9	10.5	070	4	8A-1	070	4	Provision for Bad Debts 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	\$14,643	(\$14,643)	\$0	
10	10.5	055	4	8A-1	055	4	Interest - Other To revise the provider's adjustment of interest costs to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$22,649	(\$22,649)	\$0
11	10.5	045	4	8A-1	045	4	Property Insurance		\$7,239	(\$1,851)	\$5,388
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust the reported insurance expenses to agree with the insurance policy. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	375,095	(964)	374,131
12	10.5	040	4	8A-1	040	4	Property Taxes To eliminate property tax expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105		\$48,209	(\$1,265)	\$46,944

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
PINER'S NURSING HOME, INC							JULY 1, 2010 THROUGH JUNE 30, 2011		1528107745		17
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 STATISTICS</u>											
13	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	216	216	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	60	60	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	454	454	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	800	800	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	162	162	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	161	161	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	161	161	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	7,414	7,414	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	180	180	
	10.7	165	1,2,3	7	165	N/A	Administration	0	580	580	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	128	128	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	0	10,316	10,316	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	0	10,100	10,100	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	0	10,040	10,040	
To adjust square footage statistics to agree with the prior year's audit report. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											
14	10.7	080	4	7	080	N/A	Physical Therapy (Pounds of Laundry)	0	9,125	9,125	
	10.7	105	4	7	105	N/A	Skilled Nursing Care	0	124,300	124,300	
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	0	133,425	133,425	
15	10.7	105	5	7	105	N/A	Skilled Nursing Care (Patient Meals)	0	38,859	38,859	
	10.7	175	5	7	N/A	N/A	Total Statistics - Patient Meals	0	38,859	38,859	
To adjust the Provider's reported statistics to agree with the cost report schedule 11.1 for proper cost allocation. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											

Provider Name							Fiscal Period		Provider NPI		Adjustments
PINER'S NURSING HOME, INC							JULY 1, 2010 THROUGH JUNE 30, 2011		1528107745		17
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>											
16	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: July 1, 2010 through June 30, 2011 Payment Period: July 1, 2010 through August 10, 2012 Report Date: August 31, 2012 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	365	(365)	0	
17	Not Reported		4	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	365	365	