

**REPORT
ON THE
RATE SETTING AUDIT**

**PREMIER HEALTHCARE CENTER
PALM SPRINGS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1295734713**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Lan Nguyen
Auditor: Monique Nguyen**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: July 16, 2013

Joe McFadden, Director
Analytical and Regulatory Reporting
The Ensign Group, Inc.
27101 Puerta Real, Suite 450
Mission Viejo, CA 92691

PREMIER HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1295734713
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, 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 that include a summary of the total due the State in the amount of \$179, which resulted from Medi-Cal credit balances

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

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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.

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—Santa Ana at (714) 558-4434.

(Original Signed by Margaret A. Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PREMIER HEALTHCARE CENTER

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

Provider NPI:
1295734713

OSHPD Facility No.:
206331147

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	\$ 2,727,163	\$ 88.12
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 710,647	\$ 22.96
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 539,453	\$ 17.43
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 484,801	\$ 15.66
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 20,418	\$ 0.66
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,171	\$ 0.62
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 136,626	\$ 4.41
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 317,623	\$ 10.26
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 886,536	\$ 28.64
11	Cost of Routine Service/Audited Total Costs	\$ 5,797,748	\$ 5,842,438	\$ 188.77
12	Total Patient Days (Adj 7)	30,905	30,950	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 187.60	\$ 188.77	
14	Overpayments (Adj 8)	\$ 0	\$ (179)	
15	Medi-Cal Days (Adj 5)	17,099	16,397	
16	Medi-Cal Managed Care Days (Adj 6)		763	
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:
PREMIER HEALTHCARE CENTER

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

Provider NPI:
1295734713

OSHPD Facility No.:
206331147

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:
PREMIER HEALTHCARE CENTER

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

Provider NPI:
1295734713

OSHPD Facility No.:
206331147

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	\$ 58,224	\$ 58,224		
160	Activities	74,256		\$ 74,256	
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	467,534	0	0	467,534
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	291,285	0	0	291,285
083	Speech Pathology	24,878	0	0	24,878
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	2,594,683	58,224	74,256	2,727,163 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,510,860	\$ 58,224	\$ 74,256	\$ 3,510,860

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
PREMIER HEALTHCARE CENTER

Provider NPI:
1295734713

OSHPD Facility Number:
206331147

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	\$ 68,590	\$ 68,590										
010	Housekeeping	142,372	444	\$ 142,816									
060	Laundry and Linen	86,291	1,866	3,911	\$ 92,068								
065	Dietary	272,356	4,055	8,498	0	\$ 284,909							
155	Social Services	N/A	439	920	0	0	\$ 1,358						
160	Activities	N/A	916	1,919	0	0	0	\$ 2,834					
165	Administration	N/A	2,015	4,223	0	0	0	0		\$ 6,239	\$ 6,239		
166	Medical Records	102,173	737	1,544	0	0	0	0		104,454		\$ 104,454	
170	Inservice Education - Nursing	80,461	1,010	2,117	0	0	0	0	\$ 83,589				
ANCILLARY SERVICES													
075	Patient Supplies		423	886	0	0	0	0	0	1,308	83	1,390	\$ 2,781
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	2	29	30
080	Physical Therapy		1,111	2,327	0	0	0	0	0	3,438	524	8,781	12,744
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,807	3,786	0	0	0	0	0	5,593	381	6,387	12,361
083	Speech Pathology		1,213	2,543	0	0	0	0	0	3,757	45	762	4,564
085	Pharmacy		16	34	0	0	0	0	0	50	377	6,314	6,742
090	Laboratory		0	0	0	0	0	0	0	0	69	1,159	1,228
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	36	598	633
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		52,401	109,818	92,068	284,909	1,358	2,834	83,589	626,977	4,716	78,954	710,647 *
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		138	290	0	0	0	0	0	428	5	82	514
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 752,243	\$ 68,590	\$ 142,816	\$ 92,068	\$ 284,909	\$ 1,358	\$ 2,834	\$ 83,589	\$ 641,551	\$ 6,239	\$ 104,454	\$ 752,243

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PREMIER HEALTHCARE CENTER

Provider NPI:
1295734713

OSHPD Facility Number:
206331147

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	\$ 190,225	\$ 190,225										
010	Housekeeping	20,580	1,232	\$ 21,812									
060	Laundry and Linen	26,803	5,176	597	\$ 32,576								
065	Dietary	188,265	11,245	1,298	0	\$ 200,808							
155	Social Services	150	1,217	140	0	0	\$ 1,507						
160	Activities	7,085	2,539	293	0	0	0	\$ 9,917					
165	Administration	N/A	5,589	645	0	0	0	0		\$ 6,234	\$ 6,234		
166	Medical Records	6,879	2,043	236	0	0	0	0		9,158		\$ 9,158	
170	Inservice Education - Nursing	2	2,802	323	0	0	0	0	\$ 3,127				
ANCILLARY SERVICES													
075	Patient Supplies	70,903	1,172	135	0	0	0	0	0	72,210	83	122	\$ 72,415
077	Specialized Support Surfaces	1,583	0	0	0	0	0	0	0	1,583	2	3	1,587
080	Physical Therapy	2,729	3,080	355	0	0	0	0	0	6,164	524	770	7,458
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	36,513	5,010	578	0	0	0	0	0	42,102	381	560	43,043
083	Speech Pathology	0	3,365	388	0	0	0	0	0	3,754	45	67	3,866
085	Pharmacy	349,286	45	5	0	0	0	0	0	349,336	377	554	350,267
090	Laboratory	64,146	0	0	0	0	0	0	0	64,146	69	102	64,317
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	33,080	0	0	0	0	0	0	0	33,080	36	52	33,168
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	117,784	145,326	16,772	32,576	200,808	1,507	9,917	3,127	527,818	4,712	6,922	539,453 *
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	2,551	383	44	0	0	0	0	0	2,978	5	7	2,990
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,118,564	\$ 190,225	\$ 21,812	\$ 32,576	\$ 200,808	\$ 1,507	\$ 9,917	\$ 3,127	\$ 1,103,172	\$ 6,234	\$ 9,158	\$ 1,118,564

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PREMIER HEALTHCARE CENTER

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

Provider NPI:
1295734713

OSHPD Facility Number:
206331147

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 526,351	96%							
	Property Tax (line 40)	22,168	4%	\$ 548,519						
005	Plant Operations and Maintenance			16,533	\$ 16,533					
010	Housekeeping			3,445	107	\$ 3,552				
060	Laundry and Linen			14,475	450	97	\$ 15,022			
065	Dietary			31,449	977	211	0	\$ 32,638		
155	Social Services			3,403	106	23	0	0	\$ 3,532	
160	Activities			7,101	221	48	0	0	0	\$ 7,369
165	Administration			15,630	486	105	0	0	0	0
166	Medical Records			5,714	178	38	0	0	0	0
170	Inservice Education - Nursing			7,836	244	53	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			3,277	102	22	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			8,613	268	58	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			14,012	435	94	0	0	0	0
083	Speech Pathology			9,412	292	63	0	0	0	0
085	Pharmacy			126	4	1	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			406,421	12,631	2,732	15,022	32,638	3,532	7,369
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			1,071	33	7	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 548,519	100%	\$ 548,519	\$ 16,533	\$ 3,552	\$ 15,022	\$ 32,638	\$ 3,532	\$ 7,369

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PREMIER HEALTHCARE CENTER

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

Provider NPI:
1295734713

OSHPD Facility Number:
206331147

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 96% Of Total	Property Tax 4% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 526,351	96%							
	Property Tax (line 40)	22,168	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 16,221	\$ 16,221				
166	Medical Records				5,930		\$ 5,930			
170	Inservice Education - Nursing			\$ 8,132						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,401	216	79	\$ 3,696	\$ 3,546	\$ 149
077	Specialized Support Surfaces			0	0	4	2	6	6	0
080	Physical Therapy			0	8,939	1,364	499	10,801	10,365	437
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	14,542	992	363	15,896	15,254	642
083	Speech Pathology			0	9,767	118	43	9,929	9,528	401
085	Pharmacy			0	131	981	358	1,470	1,410	59
090	Laboratory			0	0	180	66	246	236	10
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	93	34	127	122	5
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			8,132	488,476	12,261	4,482	505,219	484,801	20,418
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	1,112	13	5	1,129	1,084	46
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 548,519	100%	\$ 8,132	\$ 526,368	\$ 16,221	\$ 5,930	\$ 548,519	\$ 526,351	\$ 22,168

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PREMIER HEALTHCARE CENTER

Provider NPI:
1295734713

OSHPD Facility Number:
206331147

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. 65% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 23% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 4,977												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,167,883												
	Total Costs Allocable as Administration	1,172,860	65%											
167	CDPH Licensing Fees	25,363	1%											
168	Professional Liability Insurance	180,752	10%											
169	Quality Assurance Fees	420,205	23%											
174	Caregiver Training	0	0%											
	Total	1,799,180	100%						\$ 1,799,180					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 1,308	\$ 72,210	\$ 3,401	\$ 76,919	23,935	\$ 15,603	\$ 337	\$ 2,405	\$ 5,590	\$ -
077	Specialized Support Surfaces			0	0	1,583	0	1,583	493	321	7	49	115	0
080	Physical Therapy			467,534	3,438	6,164	8,939	486,075	151,253	98,600	2,132	15,195	35,326	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			291,285	5,593	42,102	14,542	353,522	110,006	71,711	1,551	11,052	25,692	0
083	Speech Pathology			24,878	3,757	3,754	9,767	42,156	13,118	8,551	185	1,318	3,064	0
085	Pharmacy			0	50	349,336	131	349,517	108,760	70,899	1,533	10,926	25,401	0
090	Laboratory			0	0	64,146	0	64,146	19,960	13,012	281	2,005	4,662	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	33,080	0	33,080	10,294	6,710	145	1,034	2,404	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			2,727,163	626,977	527,818	488,476	4,370,435	1,359,956	886,536	19,171	136,626	317,623	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	428	2,978	1,112	4,518	1,406	916	20	141	328	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,799,180		\$ 3,510,860	\$ 641,551	\$ 1,103,172	\$ 526,368	\$ 5,781,951	\$ 1,799,180					
	Total Administrative Costs							\$ 1,799,180		\$ 1,172,860	\$ 25,363	\$ 180,752	\$ 420,205	\$ -
	Unit Cost Multiplier							0.31117179						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 110,692	\$ 15,392	\$ 22,151	\$ 148,235							
	TOTAL FACILITY COSTS							\$ 7,729,366						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
PREMIER HEALTHCARE CENTER

Provider NPI:
1295734713

OSHPD Facility Number:
206331147

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	787									
010	Housekeeping	164	164								
060	Laundry and Linen	689	689	689							
065	Dietary	1,497	1,497	1,497							
155	Social Services	162	162	162							
160	Activities	338	338	338							
165	Administration	744	744	744							
166	Medical Records	272	272	272							
170	Inservice Education - Nursing	373	373	373							
	ANCILLARY SERVICES										
075	Patient Supplies	156	156	156						76,919	76,919
077	Specialized Support Surfaces									1,583	1,583
080	Physical Therapy	410	410	410						486,075	486,075
081	Respiratory Therapy									0	0
082	Occupational Therapy	667	667	667						353,522	353,522
083	Speech Pathology	448	448	448						42,156	42,156
085	Pharmacy	6	6	6						349,517	349,517
090	Laboratory									64,146	64,146
095	Home Health Services									0	0
100	Other Ancillary Services									33,080	33,080
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	19,346	19,346	19,346	309,050	92,715	2,712,467	2,712,467	2,712,467	4,370,435	4,370,435
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	51	51	51						4,518	4,518
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	26,110	25,323	25,159	309,050	92,715	2,712,467	2,712,467	2,712,467	5,781,951	5,781,951
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 58,224 0.02146533	\$ 74,256 0.027375817			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 68,590 2.70860483	\$ 142,816 5.67654562	\$ 92,068 0.29790768	\$ 284,909 3.07295012	\$ 1,358 0.00050080	\$ 2,834 0.00104487	\$ 83,589 0.03081647	\$ 6,239 0.00107897	\$ 104,454 0.01806549
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 190,225 7.51194566	\$ 21,812 0.86696447	\$ 32,576 0.10540712	\$ 200,808 2.16586559	\$ 1,507 0.00055572	\$ 9,917 0.00365611	\$ 3,127 0.00115295	\$ 6,234 0.00107817	\$ 9,158 0.00158391
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 548,519 21.00800460	\$ 16,533 0.65289656	\$ 3,552 0.14119750	\$ 15,022 0.04860588	\$ 32,638 0.35202224	\$ 3,532 0.00130211	\$ 7,369 0.00271676	\$ 8,132 0.00299808	\$ 16,221 0.00280541	\$ 5,930 0.00102564

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PREMIER HEALTHCARE CENTER

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

Provider NPI:
1295734713

OSHPD Facility Number:
206331147

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	\$ 55,351	\$ 0	\$ 55,351	(Sch 3)
005	.20-.39	Fringe Benefits	6200	13,239	0	13,239	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	190,225	0	190,225	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 258,815	\$ 0	\$ 258,815	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 7,505	\$ 0	\$ 7,505	(Sch 3)
010	.20-.39	Fringe Benefits	6300	2,007	0	2,007	(Sch 3)
010	.79	Agency Staff	6300	138,836	(5,976)	132,860	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	14,604	5,976	20,580	(Sch 4)
010		Housekeeping - Total	6300	\$ 162,952	\$ 0	\$ 162,952	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 4,920	\$ 0	\$ 4,920	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	31,331	0	31,331	(Sch 5)
025		Depreciation: Equipment	7140	55,501	0	55,501	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	1,485	0	1,485	(Sch 5)
035		Leases and Rentals	7200	433,114	0	433,114	(Sch 5)
040		Property Taxes	7300	22,168	0	22,168	(Sch 5)
045		Property Insurance	7400	4,977	0	4,977	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 975,263	\$ 0	\$ 975,263	
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	91,265	(4,974)	86,291	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	21,829	4,974	26,803	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 113,094	\$ 0	\$ 113,094	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 199,307	\$ 0	\$ 199,307	(Sch 3)
065	.20-.39	Fringe Benefits	6500	53,899	0	53,899	(Sch 3)
065	.79	Agency Staff	6500	19,150	0	19,150	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	188,265	0	188,265	(Sch 4)
065		Dietary - Total	6500	\$ 460,621	\$ 0	\$ 460,621	
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	70,903	0	70,903	(Sch 4)
075		Patient Supplies - Total	8100	\$ 70,903	\$ 0	\$ 70,903	
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	1,583	0	1,583	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 1,583	\$ 0	\$ 1,583	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PREMIER HEALTHCARE CENTER

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

Provider NPI:
1295734713

OSHPD Facility Number:
206331147

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	\$ 380,493	\$ 0	\$ 380,493	(Sch 2)
080	.20-.39	Fringe Benefits	8200	87,041	0	87,041	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	2,729	0	2,729	(Sch 4)
080		Physical Therapy - Total	8200	\$ 470,263	\$ 0	\$ 470,263	
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	\$ 229,949	\$ 0	\$ 229,949	(Sch 2)
082	.20-.39	Fringe Benefits	8250	61,336	0	61,336	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	36,513	0	36,513	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 327,798	\$ 0	\$ 327,798	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 19,872	\$ 0	\$ 19,872	(Sch 2)
083	.20-.39	Fringe Benefits	8280	5,006	0	5,006	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 24,878	\$ 0	\$ 24,878	
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	349,286	0	349,286	(Sch 4)
085		Pharmacy - Total	8300	\$ 349,286	\$ 0	\$ 349,286	
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	64,146	0	64,146	(Sch 4)
090		Laboratory - Total	8400	\$ 64,146	\$ 0	\$ 64,146	
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	24,284	8,796	33,080	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 24,284	\$ 8,796	\$ 33,080	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PREMIER HEALTHCARE CENTER

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

Provider NPI:
1295734713

OSHPD Facility Number:
206331147

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,333,141	\$ 8,796	\$ 1,341,937	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,069,584	\$ 0	\$ 2,069,584	(Sch 2)
105	.20-.39	Fringe Benefits	6110	525,099	0	525,099	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	120,735	(2,951)	117,784	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,715,418	\$ (2,951)	\$ 2,712,467	
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:
PREMIER HEALTHCARE CENTER

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

Provider NPI:
1295734713

OSHPD Facility Number:
206331147

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	2,551	0	2,551 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,551	\$ 0	\$ 2,551
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		\$ 2,717,969	\$ (2,951)	\$ 2,715,018
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 46,607	\$ 0	\$ 46,607 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,617	0	11,617 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	150	0	150 (Sch 4)
155		Social Services - Total	6600	\$ 58,374	\$ 0	\$ 58,374

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PREMIER HEALTHCARE CENTER

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

Provider NPI:
1295734713

OSHPD Facility Number:
206331147

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	\$ 59,318	\$ 0	\$ 59,318	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,938	0	14,938	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,085	0	7,085	(Sch 4)
160		Activities - Total	6700	\$ 81,341	\$ 0	\$ 81,341	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 394,795	\$ 0	\$ 394,795	(Sch 6)
165	.20-.39	Fringe Benefits	6900	44,316	61,610	105,926	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	667,162	0	667,162	(Sch 6)
165		Administration - Total	6900	\$ 1,106,273	\$ 61,610	\$ 1,167,883	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 81,538	\$ 0	\$ 81,538	(Sch 3)
166	.20-.39	Fringe Benefits	6900	20,635	0	20,635	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,879	0	6,879	(Sch 4)
166		Medical Records - Total	6900	\$ 109,052	\$ 0	\$ 109,052	
167		CDPH Licensing Fees	6900	\$ 25,363	\$ 0	\$ 25,363	(Sch 6)
168		Professional Liability Insurance	6900	\$ 180,752	\$ 0	\$ 180,752	(Sch 6)
169		Quality Assurance Fees	6900	\$ 420,205	\$ 0	\$ 420,205	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 65,390	\$ 0	\$ 65,390	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,071	0	15,071	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2	0	2	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 80,463	\$ 0	\$ 80,463	
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		\$ 2,061,823	\$ 61,610	\$ 2,123,433	
200		Total		\$ 7,661,911	\$ 67,455	\$ 7,729,366	

210	0.24	Total Facility Group Health Insurance * (Adj. 1)	6900			\$ 220,036	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
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Provider NPI:
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Fiscal Period:
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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	(5,976)	(5,976)						
010	4	Housekeeping - Other - Nonlabor	5,976	5,976						
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	(4,974)	(4,974)						
060	4	Laundry and Linen - Other - Nonlabor	4,974	4,974						
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:
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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	AUDIT ADJ	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	0							
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	8,796		8,796					
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	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(2,951)			(2,951)				
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							

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Fiscal Period:
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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	61,610		61,610					
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	0							
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	\$67,455	0	70,406	(2,951)	0	0	0	0
			(To Sch 8)							

Provider Name							Fiscal Period			Provider NPI		Adjustments
PREMIER HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1295734713		8
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	Total Facility Group Health Insurance To include total facility group health insurance expense in the audit repo for informational purposes only 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$220,036	\$220,036

Provider Name							Fiscal Period	Provider NPI		Adjustments
PREMIER HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1295734713		8
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>RECLASSIFICATION OF REPORTED COSTS</u>										
2	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	\$138,836	(\$5,976)	\$132,860
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	14,604	5,976	20,580
	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	\$91,265	(\$4,974)	\$86,291
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	21,829	4,974	26,803
							To reclassify the supplies expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			

Provider Name							Fiscal Period			Provider NPI		Adjustments
PREMIER HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1295734713		8
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENTS TO REPORTED COSTS</u>												
3	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$24,284	\$8,796	\$33,080		
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	44,316	61,610	105,926		
							To adjust provider's adjustments of beauty and barber and marketing benefits to agree with the trial balance and supporting documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$120,735	(\$2,951)	\$117,784		
							To adjust the house supplies expense to agree with the paid invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					

Provider Name							Fiscal Period		Provider NPI		Adjustments
PREMIER HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1295734713		8
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					
ADJUSTMENTS TO REPORTED PATIENT DAYS											
5	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: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through October 31, 2012 Report Date: November 29, 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	17,099	(702)	16,397	
6	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	763	763	
7	4.1	5	6	1	12	N/A	Total Patient Days To adjust total patient days to agree with the patient census report. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	30,905	45	30,950	

Provider Name							Fiscal Period			Provider NPI		Adjustments
PREMIER HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1295734713		8
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report				Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
8	Not Reported			1	14	N/A	Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$0	\$179	\$179