

**REPORT
ON THE
RATE SETTING AUDIT**

**PIEDMONT GARDENS HEALTH FACILITY
OAKLAND, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1437230943**

**FISCAL PERIOD ENDED
SEPTEMBER 30, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Diana Dong
Auditor: Laurie Plancarte**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 25, 2013

Gary Johnson
Vice President of Financial Operations
American Baptist Homes of the West
6120 Stoneridge Mall Road, Third Floor
Pleasanton, CA 94588

PIEDMONT GARDENS HEALTH FACILITY
NATIONAL PROVIDER IDENTIFIER (NPI) 1437230943
FISCAL PERIOD ENDED SEPTEMBER 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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

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

Gary Johnson
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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:
PIEDMONT GARDENS HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1437230943

OSHPD Facility No.:
206010920

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	\$ 3,502,958	\$ 142.86
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,281,972	\$ 52.28
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 763,215	\$ 31.12
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 253,727	\$ 10.35
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 4,709	\$ 0.19
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,003	\$ 0.73
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 53,566	\$ 2.18
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,350,206	\$ 55.06
11	Cost of Routine Service/Audited Total Costs	\$ 7,226,699	\$ 7,228,356	\$ 294.78
12	Total Patient Days (Adj)	24,521	24,521	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 294.71	\$ 294.78	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 8)	11,232	11,421	
16	Medi-Cal Managed Care Days (Adj)		0	
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:
PIEDMONT GARDENS HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1437230943

OSHPD Facility No.:
206010920

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	

* (From Subacute Care Schedule 1)

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
PIEDMONT GARDENS HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1437230943

OSHPD Facility No.:
206010920

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	\$ 69,419	\$ 69,419		
160	Activities	219,252		\$ 219,252	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	0	0	0	0 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	0	0	0	0 ***
083	Speech Pathology	0	0	0	0 ***
085	Pharmacy	0	0	0	0 ***
090	Laboratory	0	0	0	0 ***
095	Home Health Services	0	0	0	0 ***
100	Other Ancillary Services	0	0	0	0 ***
101	Subacute Care Ancillary Services	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	3,214,287	69,419	219,252	3,502,958 *
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		\$ 3,502,958	\$ 69,419	\$ 219,252	\$ 3,502,958

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
PIEDMONT GARDENS HEALTH FACILITY

Provider NPI:
1437230943

OSHPD Facility Number:
206010920

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 150,361	\$ 150,361										
010	Housekeeping	182,888	281	\$ 183,169									
060	Laundry and Linen	76,500	979	1,195	\$ 78,674								
065	Dietary	609,142	9,559	11,667	6,369	\$ 636,737							
155	Social Services	N/A	1,821	2,223	0	0	\$ 4,045						
160	Activities	N/A	5,704	6,962	0	0	0	\$ 12,666					
165	Administration	N/A	7,861	9,594	0	0	0	0	\$ 17,455	\$ 17,455			
166	Medical Records	74,340	986	1,203	0	0	0	0	76,530		\$ 76,530		
170	Inservice Education - Nursing	236,271	0	0	0	0	0	0	\$ 236,271				
ANCILLARY SERVICES													
075	Patient Supplies		2,643	3,226	0	0	0	0	0	5,869	386	1,694	\$ 7,950 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		4,739	5,783	0	0	0	0	0	10,522	827	3,627	14,976 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy		4,739	5,783	0	0	0	0	0	10,522	583	2,554	13,659 ***
083	Speech Pathology		0	0	0	0	0	0	0	0	305	1,337	1,641 ***
085	Pharmacy		452	552	0	0	0	0	0	1,004	354	1,553	2,910 ***
090	Laboratory		0	0	0	0	0	0	0	0	109	479	588 ***
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	53	234	287 ***
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		109,494	133,635	70,370	636,737	4,045	12,666	236,271	1,203,217	14,627	64,128	1,281,972 *
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		233	284	1,935	0	0	0	0	2,452	201	880	3,534
145	Other Nonreimbursable		870	1,061	0	0	0	0	0	1,931	10	44	1,985
	TOTAL	\$ 1,329,502	\$ 150,361	\$ 183,169	\$ 78,674	\$ 636,737	\$ 4,045	\$ 12,666	\$ 236,271	\$ 1,235,517	\$ 17,455	\$ 76,530	\$ 1,329,502

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PIEDMONT GARDENS HEALTH FACILITY

Provider NPI:
1437230943

OSHPD Facility Number:
206010920

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 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	\$ 32,628	\$ 32,628										
010	Housekeeping	20,585	61	\$ 20,646									
060	Laundry and Linen	38,276	212	135	\$ 38,623								
065	Dietary	460,986	2,074	1,315	3,127	\$ 467,502							
155	Social Services	0	395	251	0	0	\$ 646						
160	Activities	30,895	1,238	785	0	0	0	\$ 32,917					
165	Administration	N/A	1,706	1,081	0	0	0	0		\$ 2,787	\$ 2,787		
166	Medical Records	0	214	136	0	0	0	0		350		\$ 350	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	139,036	574	364	0	0	0	0	0	139,973	62	8	\$ 140,043 ***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy	301,722	1,028	652	0	0	0	0	0	303,402	132	17	303,551 ***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy	206,186	1,028	652	0	0	0	0	0	207,866	93	12	207,971 ***
083	Speech Pathology	119,027	0	0	0	0	0	0	0	119,027	49	6	119,082 ***
085	Pharmacy	136,249	98	62	0	0	0	0	0	136,409	57	7	136,473 ***
090	Laboratory	42,673	0	0	0	0	0	0	0	42,673	17	2	42,693 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
100	Other Ancillary Services	20,797	0	0	0	0	0	0	0	20,797	9	1	20,807 ***
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	186,152	23,760	15,063	34,546	467,502	646	32,917	0	760,586	2,336	293	763,215 *
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	74,434	51	32	950	0	0	0	0	75,467	32	4	75,503
145	Other Nonreimbursable	0	189	120	0	0	0	0	0	308	2	0	310
	TOTAL	\$ 1,809,646	\$ 32,628	\$ 20,646	\$ 38,623	\$ 467,502	\$ 646	\$ 32,917	\$ -	\$ 1,806,509	\$ 2,787	\$ 350	\$ 1,809,646

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PIEDMONT GARDENS HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1437230943

OSHPD Facility Number:
206010920

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)	\$ 282,179	98%							
	Property Tax (line 40)	5,237	2%	\$ 287,416						
005	Plant Operations and Maintenance			3,210	\$ 3,210					
010	Housekeeping			531	6	\$ 537				
060	Laundry and Linen			1,851	21	4	\$ 1,875			
065	Dietary			18,069	204	34	152	\$ 18,459		
155	Social Services			3,443	39	7	0	0	\$ 3,488	
160	Activities			10,782	122	20	0	0	0	\$ 10,924
165	Administration			14,859	168	28	0	0	0	0
166	Medical Records			1,864	21	4	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,996	56	9	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			8,957	101	17	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			8,957	101	17	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			854	10	2	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			206,961	2,337	392	1,677	18,459	3,488	10,924
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			440	5	1	46	0	0	0
145	Other Nonreimbursable			1,644	19	3	0	0	0	0
	TOTAL	\$ 287,416	100%	\$ 287,416	\$ 3,210	\$ 537	\$ 1,875	\$ 18,459	\$ 3,488	\$ 10,924

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PIEDMONT GARDENS HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1437230943

OSHPD Facility Number:
206010920

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 98% Of Total	Property Tax 2% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 282,179	98%							
	Property Tax (line 40)	5,237	2%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 15,055	\$ 15,055				
166	Medical Records				1,888		\$ 1,888			
170	Inservice Education - Nursing			\$ -						
ANCILLARY SERVICES										
075	Patient Supplies			0	5,062	333	42	\$ 5,437	\$ 5,338	\$ 99 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	9,075	713	89	9,878	9,698	180 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	9,075	502	63	9,640	9,465	176 ***
083	Speech Pathology			0	0	263	33	296	291	5 ***
085	Pharmacy			0	866	305	38	1,209	1,187	22 ***
090	Laboratory			0	0	94	12	106	104	2 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	46	6	52	51	1 ***
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			0	244,238	12,615	1,582	258,436	253,727	4,709 *
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	492	173	22	687	674	13
145	Other Nonreimbursable			0	1,665	9	1	1,675	1,645	31
	TOTAL	\$ 287,416	100%	\$ -	\$ 270,473	\$ 15,055	\$ 1,888	\$ 287,416	\$ 282,179	\$ 5,237

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PIEDMONT GARDENS HEALTH FACILITY

Provider NPI:
1437230943

OSHPD Facility Number:
206010920

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 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. 95% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 9,657												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,601,667												
	Total Costs Allocable as Administration	1,611,324	95%											
167	CDPH Licensing Fees	21,485	1%											
168	Professional Liability Insurance	63,925	4%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	1,696,734	100%						\$ 1,696,734					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 5,869	\$ 139,973	\$ 5,062	\$ 150,904	37,568	\$ 35,677	\$ 476	\$ 1,415	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	10,522	303,402	9,075	322,999	80,412	76,364	1,018	3,030	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	10,522	207,866	9,075	227,463	56,628	53,777	717	2,133	0	0
083	Speech Pathology			0	0	119,027	0	119,027	29,632	28,141	375	1,116	0	0
085	Pharmacy			0	1,004	136,409	866	138,278	34,425	32,692	436	1,297	0	0
090	Laboratory			0	0	42,673	0	42,673	10,624	10,089	135	400	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	20,797	0	20,797	5,177	4,917	66	195	0	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			3,502,958	1,203,217	760,586	244,238	5,711,000	1,421,775	1,350,206	18,003	53,566	0	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	2,452	75,467	492	78,411	19,521	18,538	247	735	0	0
145	Other Nonreimbursable			0	1,931	308	1,665	3,905	972	923	12	37	0	0
	SUBTOTAL	\$ 1,696,734		\$ 3,502,958	\$ 1,235,517	\$ 1,806,509	\$ 270,473	\$ 6,815,457	\$ 1,696,734					
	Total Administrative Costs							\$ 1,696,734		\$ 1,611,324	\$ 21,485	\$ 63,925	\$ -	\$ -
	Unit Cost Multiplier							0.24895381						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 93,985	\$ 3,137	\$ 16,943	\$ 114,065							
	TOTAL FACILITY COSTS							\$ 8,626,256						

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
PIEDMONT GARDENS HEALTH FACILITY

Provider NPI:
1437230943

OSHPD Facility Number:
206010920

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60 (Adj 7)	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	248									
010	Housekeeping	41	41								
060	Laundry and Linen	143	143	143							
065	Dietary	1,396	1,396	1,396	25,767						
155	Social Services	266	266	266							
160	Activities	833	833	833							
165	Administration	1,148	1,148	1,148							
166	Medical Records	144	144	144							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	386	386	386						150,904	150,904
077	Specialized Support Surfaces									0	0
080	Physical Therapy	692	692	692						322,999	322,999
081	Respiratory Therapy									0	0
082	Occupational Therapy	692	692	692						227,463	227,463
083	Speech Pathology									119,027	119,027
085	Pharmacy	66	66	66						138,278	138,278
090	Laboratory									42,673	42,673
095	Home Health Services									0	0
100	Other Ancillary Services									20,797	20,797
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	15,990	15,990	15,990	284,700	73,563	3,400,439	3,400,439	3,400,439	5,711,000	5,711,000
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	34	34	34	7,830					78,411	78,411
145	Other Nonreimbursable	127	127	127						3,905	3,905
	TOTAL STATISTICS	22,206	21,958	21,917	318,297	73,563	3,400,439	3,400,439	3,400,439	6,815,457	6,815,457
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 69,419	\$ 219,252			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.020414717	0.064477557			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 150,361	\$ 183,169	\$ 78,674	\$ 636,737	\$ 4,045	\$ 12,666	\$ 236,271	\$ 17,455	\$ 76,530
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		6.84766372	8.35738259	0.24717268	8.65567123	0.00118942	0.00372476	0.06948250	0.00256115	0.01122882
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 32,628	\$ 20,646	\$ 38,623	\$ 467,502	\$ 646	\$ 32,917	\$ -	\$ 2,787	\$ 350
	UNIT COST MULTIPLIER (INDIRECT OTHER)		1.48592768	0.94200498	0.12134326	6.35512480	0.00018993	0.00968036	0.00000000	0.00040896	0.00005130
	TOTAL CAPITAL COSTS - SCH. 5	\$ 287,416	\$ 3,210	\$ 537	\$ 1,875	\$ 18,459	\$ 3,488	\$ 10,924	\$ -	\$ 15,055	\$ 1,888
	UNIT COST MULTIPLIER (CAPITAL COSTS)	12.94316851	0.14618389	0.02448617	0.00589160	0.25092407	0.00102583	0.00321248	0.00000000	0.00220890	0.00027708

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PIEDMONT GARDENS HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1437230943

OSHPD Facility Number:
206010920

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	\$ 12,910	\$ 0	\$ 12,910	(Sch 3)
005	.20-.39	Fringe Benefits	6200	6,337	0	6,337	(Sch 3)
005	.79	Agency Staff	6200	131,114	0	131,114	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	32,628	0	32,628	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 182,989	\$ 0	\$ 182,989	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 123,405	\$ 0	\$ 123,405	(Sch 3)
010	.20-.39	Fringe Benefits	6300	59,483	0	59,483	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	20,585	0	20,585	(Sch 4)
010		Housekeeping - Total	6300	\$ 203,473	\$ 0	\$ 203,473	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 198,145	\$ 0	\$ 198,145	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	39,229	0	39,229	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	5,237	0	5,237	(Sch 5)
045		Property Insurance	7400	9,657	0	9,657	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	44,805	0	44,805	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 683,535	\$ 0	\$ 683,535	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 50,016	\$ (771)	\$ 49,245	(Sch 3)
060	.20-.39	Fringe Benefits	6400	27,682	(427)	27,255	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	38,875	(599)	38,276	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 116,573	\$ (1,797)	\$ 114,776	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 351,994	\$ 2,333	\$ 354,327	(Sch 3)
065	.20-.39	Fringe Benefits	6500	156,132	1,035	157,167	(Sch 3)
065	.79	Agency Staff	6500	97,005	643	97,648	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	457,829	3,157	460,986	(Sch 4)
065		Dietary - Total	6500	\$ 1,062,960	\$ 7,168	\$ 1,070,128	
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	139,036	0	139,036	(Sch 4)
075		Patient Supplies - Total	8100	\$ 139,036	\$ 0	\$ 139,036	
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		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
 PIEDMONT GARDENS HEALTH FACILITY

Fiscal Period:
 OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
 1437230943

OSHPD Facility Number:
 206010920

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	301,722	0	301,722	(Sch 4)
080		Physical Therapy - Total	8200	\$ 301,722	\$ 0	\$ 301,722	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	206,186	0	206,186	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 206,186	\$ 0	\$ 206,186	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	119,027	0	119,027	(Sch 4)
083		Speech Pathology - Total	8280	\$ 119,027	\$ 0	\$ 119,027	
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	136,249	0	136,249	(Sch 4)
085		Pharmacy - Total	8300	\$ 136,249	\$ 0	\$ 136,249	
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	42,673	0	42,673	(Sch 4)
090		Laboratory - Total	8400	\$ 42,673	\$ 0	\$ 42,673	
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	20,797	0	20,797	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 20,797	\$ 0	\$ 20,797	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
 PIEDMONT GARDENS HEALTH FACILITY

Fiscal Period:
 OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
 1437230943

OSHPD Facility Number:
 206010920

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		\$ 965,690	\$ 0	\$ 965,690	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,401,478	\$ 0	\$ 1,401,478	(Sch 2)
105	.20-.39	Fringe Benefits	6110	776,961	0	776,961	(Sch 2)
105	.49	Agency Staff	6110	1,035,848	0	1,035,848	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	209,032	(22,880)	186,152	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,423,319	\$ (22,880)	\$ 3,400,439	
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:
 PIEDMONT GARDENS HEALTH FACILITY

Fiscal Period:
 OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
 1437230943

OSHPD Facility Number:
 206010920

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	74,434	0	74,434 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 74,434	\$ 0	\$ 74,434
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,497,753	\$ (22,880)	\$ 3,474,873
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 46,717	\$ 0	\$ 46,717 (Sch 2)
155	.20-.39	Fringe Benefits	6600	22,702	0	22,702 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 69,419	\$ 0	\$ 69,419

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PIEDMONT GARDENS HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1437230943

OSHPD Facility Number:
206010920

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	\$ 145,381	\$ 0	\$ 145,381	(Sch 2)
160	.20-.39	Fringe Benefits	6700	73,871	0	73,871	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	30,895	0	30,895	(Sch 4)
160		Activities - Total	6700	\$ 250,147	\$ 0	\$ 250,147	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 330,765	\$ 0	\$ 330,765	(Sch 6)
165	.20-.39	Fringe Benefits	6900	149,346	0	149,346	(Sch 6)
165	.49	Agency Staff	6900	80,025	0	80,025	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,027,079	14,452	1,041,531	(Sch 6)
165		Administration - Total	6900	\$ 1,587,215	\$ 14,452	\$ 1,601,667	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 50,670	\$ 0	\$ 50,670	(Sch 3)
166	.20-.39	Fringe Benefits	6900	23,670	0	23,670	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 74,340	\$ 0	\$ 74,340	
167		CDPH Licensing Fees	6900	\$ 21,485	\$ 0	\$ 21,485	(Sch 6)
168		Professional Liability Insurance	6900	\$ 63,925	\$ 0	\$ 63,925	(Sch 6)
169		Quality Assurance Fees	6900	\$	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 68,121	\$ 0	\$ 68,121	(Sch 3)
170	.20-.39	Fringe Benefits	6800	31,396	0	31,396	(Sch 3)
170	.49	Agency Staff	6800	136,754	0	136,754	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 236,271	\$ 0	\$ 236,271	
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		\$ 2,302,802	\$ 14,452	\$ 2,317,254	
200		Total		\$ 8,629,313	\$ (3,057)	\$ 8,626,256	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 837,825	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		Provider NPI		Adjustments
PIEDMONT GARDENS HEALTH FACILITY							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1437230943		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	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$837,825	\$837,825	

Provider Name							Fiscal Period	Provider NPI		Adjustments
PIEDMONT GARDENS HEALTH FACILITY							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1437230943		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	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$209,032	(\$22,880)	\$186,152
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,027,079	22,880	1,049,959 *
							To reverse the provider's Medical Director stipend adjustment for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8 CCR, Title 22, Section 52000(b)			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
PIEDMONT GARDENS HEALTH FACILITY							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1437230943		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 COSTS										
3	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	\$50,016	(\$771)	\$49,245
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	27,682	(427)	27,255
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	38,875	(599)	38,276
							To adjust laundry and linen cost to reflect the audited apportionment factor and for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8			
4	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	\$351,994	\$2,333	\$354,327
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	156,132	1,035	157,167
	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	97,005	643	97,648
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	457,829	3,042	460,871 *
							To correct Provider's abatement of dietary revenue. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Sections 202.2 and 2328			
5	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	* \$460,871	\$115	\$460,986
							To adjust the provider's elimination of dietary marketing expense using facility meals count for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2136, 2300, and 2304			
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,049,959	(\$8,428)	\$1,041,531
							To adjust reported home office costs to agree with the American Baptist Home of the West (ABHOW) Home Office Cost Report for fiscal year ended September 30, 2011. 42 CFR 413.7 CMS Pub. 15-1, Sections 2150.2 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
PIEDMONT GARDENS HEALTH FACILITY							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1437230943		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 REPORTED STATISTICS</u>										
7	10.7	065	4	7	065		Dietary (Pounds of Laundry)	25,705	62	25,767
	10.7	105	4	7	105		Skilled Nursing Care	284,762	(62)	284,700
							To adjust laundry and linen statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period		Provider NPI		Adjustments
PIEDMONT GARDENS HEALTH FACILITY							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1437230943		8
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>											
8	4.1	5	2	1	15	N/A	Medi-Cal Days	11,232	189	11,421	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: October 1, 2010 through September 30, 2011 Payment Period: October 1, 2010 through March 27, 2013 Report Date: March 27, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51511				