APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

PIEDMONT GARDENS HEALTH FACILITY
OAKLAND, CALIFORNIA
NATIONAL ROVIDER IDENTIFIER: 1437230943

FISCAL PERIOD ENDED
SEPTEMBER 30, 2010

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

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

November 28, 2012

Gary Johnson
Vice President of Financial Operations
American Baptist Homes of the West
6120 Stoneridge Mall Road, 3rd Floor
Pleasanton, CA 94588

In the Matter of:

PIEDMONT GARDENS HEALTH FACILITY
NATIONAL PROVIDER IDENTIFIER (NPI): 1437230943
FISCAL PERIOD ENDED SEPTEMBER 30, 2010
CASE NUMBER NF12-0910-1115B-PP

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated August 15, 2012 the following revisions are made to the Medi-Cal audit report dated March 27, 2012.

SUMMARY OF REVISIONS

SKILLED NURSING CARE	COST	COST PER DAY
Audited Cost and Cost Per Day	$ 7,243,346	$ 293.79
Revision	0	0.00
Revised Cost and Cost Per Day	$ 7,243,346	$ 293.79

MEDI-CAL OVERPAYMENTS	
Audited Amount Due State	$ 1,193
Revision	(0)
Revised Amount Due State	$ 1,193

Enclosed are the revised schedules detailing the results of the recomputation.

A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount due the State or owed to the provider (including interest as

prescribed by law) will be forwarded to the provider by the fiscal intermediary. Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

If you have any questions in 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

cc: Evie Correa, Chief
Audit Review and Analysis Section
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1029 J Street, Suite 200
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SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PIEDMONT GARDENS HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1437230943

OSHPD Facility No.:
206010920

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 3,922,899	$ 3,937,684	$ 159.71
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 1,071,534	$ 1,071,534	$ 43.46
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ 758,859	$ 744,074	$ 30.18
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 217,202	$ 217,202	$ 8.81
5	Property Taxes (Sch. 5, Ln. 105)	$ 5,878	$ 5,878	$ 0.24
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ 22,233	$ 22,233	$ 0.90
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ 53,393	$ 53,393	$ 2.17
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	$ 1,191,348	$ 1,191,348	$ 48.32
11	Cost of Routine Service/Audited Total Costs	$ 7,243,346	$ 7,243,346	$ 293.79
12	Total Patient Days	24,655	24,655	
13	Cost Per Patient Day (Cost Divided by Days)	$ 293.79	$ 293.79	
14	Overpayments	$ (1,193)	$ (1,193)	
15	Medi-Cal Days	10,938	10,938	
16	Medi-Cal Managed Care Days	0	0	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments	$	$ 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 REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PIEDMONT GARDENS HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1437230943

OSHPD Facility No.:
206010920

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED 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. 42 + Ln. 43)	$ 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		0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments	$	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
54	Total Patient Days		0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments	$	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
58	Total Patient Days		0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments	$	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
PIEDMONT GARDENS HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1437230943

OSHPD Facility No.:
206010920

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 62,282	$ 62,282			
160	Activities	238,485		$ 238,485		
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	3,636,917	62,282	238,485	3,937,684	*
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	69,782	0	0	69,782	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 4,007,466	$ 62,282	$ 238,485	$ 4,007,466	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: PIEDMONT GARDENS HEALTH FACILITY
Provider NPI: 1437230943
OSHPD Facility Number: 206010920
Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

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	$ 59,067	$ 59,067											
010	Housekeeping	181,204	110	$ 181,314										
060	Laundry and Linen	86,212	385	1,183	$ 87,780									
065	Dietary	657,761	3,755	11,549	0	$ 673,065								
155	Social Services	N/A	716	2,201	0	0	$ 2,916							
160	Activities	N/A	2,241	6,891	0	0	0	$ 9,132						
165	Administration	N/A	3,088	9,497	0	0	0	0		$ 12,585	$ 12,585			
166	Medical Records	54,700	387	1,191	0	0	0	0		56,279		$ 56,279		
170	Inservice Education - Nursing	66,596	0	0	0	0	0	0	$ 66,596					
	ANCILLARY SERVICES													
075	Patient Supplies		1,038	3,193	0	0	0	0	0	4,232	250	1,116	$ 5,597	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		1,861	5,725	0	0	0	0	0	7,586	630	2,819	11,035	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		1,861	5,725	0	0	0	0	0	7,586	489	2,185	10,260	
083	Speech Pathology		0	0	0	0	0	0	0	0	265	1,185	1,450	
085	Pharmacy		178	546	0	0	0	0	0	724	288	1,290	2,302	
090	Laboratory		0	0	0	0	0	0	0	0	113	505	618	
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	47	211	258	
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		43,013	132,282	87,780	673,065	2,916	9,132	66,596	1,014,783	10,372	46,379	1,071,534	*
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		91	281	0	0	0	0	0	373	125	560	1,058	
145	Other Nonreimbursable		342	1,051	0	0	0	0	0	1,392	6	29	1,427	
	TOTAL	$ 1,105,540	$ 59,067	$ 181,314	$ 87,780	$ 673,065	$ 2,916	$ 9,132	$ 66,596	$ 1,036,676	$ 12,585	$ 56,279	$ 1,105,540	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: PIEDMONT GARDENS HEALTH FACILITY
Provider NPI: 1437230943
OSHPD Facility Number: 206010920
Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 120,697	$ 120,697											
010	Housekeeping	21,869	225	$ 22,094										
060	Laundry and Linen	38,570	786	144	$ 39,500									
065	Dietary	433,958	7,673	1,407	0	$ 443,039								
155	Social Services	0	1,462	268	0	0	$ 1,730							
160	Activities	8,764	4,579	840	0	0	0	$ 14,183						
165	Administration	N/A	6,310	1,157	0	0	0	0		$ 7,468	$ 7,468			
166	Medical Records	0	792	145	0	0	0	0		937		$ 937		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies	130,839	2,122	389	0	0	0	0	0	133,350	148	19	$ 133,516	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	338,704	3,804	698	0	0	0	0	0	343,205	374	47	343,626	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	258,088	3,804	698	0	0	0	0	0	262,589	290	36	262,916	
083	Speech Pathology	150,791	0	0	0	0	0	0	0	150,791	157	20	150,968	
085	Pharmacy	162,180	363	67	0	0	0	0	0	162,609	171	21	162,802	
090	Laboratory	64,270	0	0	0	0	0	0	0	64,270	67	8	64,345	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	26,821	0	0	0	0	0	0	0	26,821	28	4	26,852	
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	134,684	87,893	16,119	39,500	443,039	1,730	14,183	0	737,148	6,154	772	744,074	*
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	487	187	34	0	0	0	0	0	708	74	9	792	
145	Other Nonreimbursable	0	698	128	0	0	0	0	0	826	4	0	830	
	TOTAL	$ 1,890,722	$ 120,697	$ 22,094	$ 39,500	$ 443,039	$ 1,730	$ 14,183	$ -	$ 1,882,318	$ 7,468	$ 937	$ 1,890,722	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PIEDMONT GARDENS HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1437230943

OSHPD Facility Number:
206010920

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)	$ 241,735	97%							
	Property Tax (line 40)	6,542	3%	$ 248,277						
005	Plant Operations and Maintenance			2,773	$ 2,773					
010	Housekeeping			458	5	$ 464				
060	Laundry and Linen			1,599	18	3	$ 1,620			
065	Dietary			15,608	176	30	0	$ 15,814		
155	Social Services			2,974	34	6	0	0	$ 3,013	
160	Activities			9,313	105	18	0	0	0	$ 9,436
165	Administration			12,835	145	24	0	0	0	0
166	Medical Records			1,610	18	3	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			4,316	49	8	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			7,737	87	15	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			7,737	87	15	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			738	8	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			178,778	2,019	338	1,620	15,814	3,013	9,436
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			380	4	1	0	0	0	0
145	Other Nonreimbursable			1,420	16	3	0	0	0	0
	TOTAL	$ 248,277	100%	$ 248,277	$ 2,773	$ 464	$ 1,620	$ 15,814	$ 3,013	$ 9,436

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PIEDMONT GARDENS HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

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 97% Of Total	Property Tax 3% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 241,735	97%								
	Property Tax (line 40)	6,542	3%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 13,005	$ 13,005					
166	Medical Records				1,631		$ 1,631				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	4,373	258	32	$ 4,663	$ 4,540	$ 123	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	7,839	651	82	8,572	8,346	226	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	7,839	505	63	8,407	8,186	222	
083	Speech Pathology			0	0	274	34	308	300	8	
085	Pharmacy			0	748	298	37	1,083	1,055	29	
090	Laboratory			0	0	117	15	131	128	3	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	49	6	55	53	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	211,019	10,717	1,344	223,080	217,202	5,878	*
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	385	129	16	531	517	14	
145	Other Nonreimbursable			0	1,439	7	1	1,446	1,408	38	
	TOTAL	$ 248,277	100%	$ -	$ 233,641	$ 13,005	$ 1,631	$ 248,277	$ 241,735	$ 6,542	

* (To Schedule 1)

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, 2009 THROUGH SEPTEMBER 30, 2010

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. 94% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 8,747												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	1,436,889												
	Total Costs Allocable as Administration	1,445,636	94%											
167	DPH Licensing Fees	26,978	2%											
168	Professional Liability Insurance	64,790	4%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	1,537,404	100%						$ 1,537,404					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ 4,232	$ 133,350	$ 4,373	$ 141,954	30,480	$ 28,661	$ 535	$ 1,285	$ -	$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	7,586	343,205	7,839	358,631	77,005	72,408	1,351	3,245	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	7,586	262,589	7,839	278,015	59,695	56,132	1,048	2,516	0	0
083	Speech Pathology			0	0	150,791	0	150,791	32,378	30,445	568	1,364	0	0
085	Pharmacy			0	724	162,609	748	164,081	35,231	33,128	618	1,485	0	0
090	Laboratory			0	0	64,270	0	64,270	13,800	12,976	242	582	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	26,821	0	26,821	5,759	5,415	101	243	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			3,937,684	1,014,783	737,148	211,019	5,900,634	1,266,974	1,191,348	22,233	53,393	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			69,782	373	708	385	71,248	15,298	14,385	268	645	0	0
145	Other Nonreimbursable			0	1,392	826	1,439	3,657	785	738	14	33	0	0
	SUBTOTAL	$ 1,537,404		$ 4,007,466	$ 1,036,676	$ 1,882,318	$ 233,641	$ 7,160,101	$ 1,537,404					
	Total Administrative Costs							$ 1,537,404		$ 1,445,636	$ 26,978	$ 64,790	$ -	$ -
	Unit Cost Multiplier							0.21471820						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 68,864	$ 8,404	$ 14,636	$ 91,904						
	TOTAL FACILITY COSTS							$ 8,789,409						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: PIEDMONT GARDENS HEALTH FACILITY
Provider NPI: 1437230943
OSHPD Facility Number: 206010920
Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	248									
010	Housekeeping	41	41								
060	Laundry and Linen	143	143	143							
065	Dietary	1,396	1,396	1,396							
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						141,954	141,954
077	Specialized Support Surfaces									0	0
080	Physical Therapy	692	692	692						358,631	358,631
081	Respiratory Therapy									0	0
082	Occupational Therapy	692	692	692						278,015	278,015
083	Speech Pathology									150,791	150,791
085	Pharmacy	66	66	66						164,081	164,081
090	Laboratory									64,270	64,270
095	Home Health Services									0	0
100	Other Ancillary Services									26,821	26,821
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	210,859	73,965	3,771,601	3,771,601	3,771,601	5,900,634	5,900,634
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						71,248	71,248
145	Other Nonreimbursable	127	127	127						3,657	3,657
	TOTAL STATISTICS	22,206	21,958	21,917	210,859	73,965	3,771,601	3,771,601	3,771,601	7,160,101	7,160,101
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 62,282	$ 238,485			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.016513412	0.063231768			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 59,067	$ 181,314	$ 87,780	$ 673,065	$ 2,916	$ 9,132	$ 66,596	$ 12,585	$ 56,279
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.68999909	8.27276954	0.41629561	9.09977726	0.00077317	0.00242125	0.01765722	0.00175769	0.00786003
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 120,697	$ 22,094	$ 39,500	$ 443,039	$ 1,730	$ 14,183	$ -	$ 7,468	$ 937
	UNIT COST MULTIPLIER (INDIRECT OTHER)		5.49672101	1.00809260	0.18732987	5.98984276	0.00045877	0.00376034	0.00000000	0.00104294	0.00013082
	TOTAL CAPITAL COSTS - SCH. 5	$ 248,277	$ 2,773	$ 464	$ 1,620	$ 15,814	$ 3,013	$ 9,436	$ -	$ 13,005	$ 1,631
	UNIT COST MULTIPLIER (CAPITAL COSTS)	11.18062686	0.12627723	0.02115176	0.00768244	0.21380337	0.00079894	0.00250193	0.00000000	0.00181626	0.00022782

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
PIEDMONT GARDENS HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1437230943

OSHPD Facility Number:
206010920

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 15,872	$ 0	$ 15,872	(Sch 3)
005	.20-.39	Fringe Benefits	6200	7,823	0	7,823	(Sch 3)
005	.79	Agency Staff	6200	35,372	0	35,372	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	120,697	0	120,697	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 179,764	$ 0	$ 179,764	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 123,635	$ 0	$ 123,635	(Sch 3)
010	.20-.39	Fringe Benefits	6300	57,199	0	57,199	(Sch 3)
010	.79	Agency Staff	6300	370	0	370	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	21,869	0	21,869	(Sch 4)
010		Housekeeping - Total	6300	$ 203,073	$ 0	$ 203,073	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 153,470	$ 0	$ 153,470	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	47,891	0	47,891	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	6,542	0	6,542	(Sch 5)
045		Property Insurance	7400	8,747	0	8,747	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	40,374	0	40,374	(Sch 5)
055		Interest - Other	7600	$ 0	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 639,861	$ 0	$ 639,861	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 54,862	$ 0	$ 54,862	(Sch 3)
060	.20-.39	Fringe Benefits	6400	29,197	0	29,197	(Sch 3)
060	.79	Agency Staff	6400	2,153	0	2,153	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	38,570	0	38,570	(Sch 4)
060		Laundry and Linen - Total	6400	$ 124,782	$ 0	$ 124,782	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 358,775	$ 0	$ 358,775	(Sch 3)
065	.20-.39	Fringe Benefits	6500	160,002	0	160,002	(Sch 3)
065	.79	Agency Staff	6500	138,984	0	138,984	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	433,958	0	433,958	(Sch 4)
065		Dietary - Total	6500	$ 1,091,719	$ 0	$ 1,091,719	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	130,839	0	130,839	(Sch 4)
075		Patient Supplies - Total	8100	$ 130,839	$ 0	$ 130,839	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
PIEDMONT GARDENS HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1437230943

OSHPD Facility Number:
206010920

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	338,704	0	338,704	(Sch 4)
080		Physical Therapy - Total	8200	$ 338,704	$ 0	$ 338,704	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$ 0	$ 0	$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	258,088	0	258,088	(Sch 4)
082		Occupational Therapy - Total	8250	$ 258,088	$ 0	$ 258,088	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	150,791	0	150,791	(Sch 4)
083		Speech Pathology - Total	8280	$ 150,791	$ 0	$ 150,791	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	162,180	0	162,180	(Sch 4)
085		Pharmacy - Total	8300	$ 162,180	$ 0	$ 162,180	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	64,270	0	64,270	(Sch 4)
090		Laboratory - Total	8400	$ 64,270	$ 0	$ 64,270	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	26,821	0	26,821	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 26,821	$ 0	$ 26,821	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
PIEDMONT GARDENS HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1437230943

OSHPD Facility Number:
206010920

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 1,131,693	$ 0	$ 1,131,693	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,715,804	$ 0	$ 1,715,804	(Sch 2)
105	.20-.39	Fringe Benefits	6110	869,127	14,785	883,912	(Sch 2)
105	.49	Agency Staff	6110	1,037,201	0	1,037,201	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	149,469	(14,785)	134,684	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 3,771,601	$ 0	$ 3,771,601	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$ 0	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$ 0	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
PIEDMONT GARDENS HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1437230943

OSHPD Facility Number:
206010920

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$ 0	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$ 0	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 50,509	$ 0	$ 50,509	(Sch 2)
140	.20-.39	Fringe Benefits	8900	19,273	0	19,273	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	487	0	487	(Sch 4)
140		Beauty and Barber - Total	8900	$ 70,269	$ 0	$ 70,269	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 3,841,870	$ 0	$ 3,841,870	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 46,198	$ 0	$ 46,198	(Sch 2)
155	.20-.39	Fringe Benefits	6600	16,084	0	16,084	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0	(Sch 4)
155		Social Services - Total	6600	$ 62,282	$ 0	$ 62,282	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
PIEDMONT GARDENS HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1437230943

OSHPD Facility Number:
206010920

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 155,085	$ 0	$ 155,085	(Sch 2)
160	.20-.39	Fringe Benefits	6700	73,929	0	73,929	(Sch 2)
160	.49	Agency Staff	6700	9,471	0	9,471	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,764	0	8,764	(Sch 4)
160		Activities - Total	6700	$ 247,249	$ 0	$ 247,249	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 233,092	$ 0	$ 233,092	(Sch 6)
165	.20-.39	Fringe Benefits	6900	107,130	0	107,130	(Sch 6)
165	.49	Agency Staff	6900	122,925	0	122,925	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	973,742	0	973,742	(Sch 6)
165		Administration - Total	6900	$ 1,436,889	$ 0	$ 1,436,889	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 37,910	$ 0	$ 37,910	(Sch 3)
166	.20-.39	Fringe Benefits	6900	16,790	0	16,790	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	$ 54,700	$ 0	$ 54,700	
167		CDPH Licensing Fees	6900	$ 26,978	$ 0	$ 26,978	(Sch 6)
168		Professional Liability Insurance	6900	$ 64,790	$ 0	$ 64,790	(Sch 6)
169		Quality Assurance Fees	6900	$ 0	$ 0	$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 49,326	$ 0	$ 49,326	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,270	0	17,270	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 66,596	$ 0	$ 66,596	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 1,959,484	$ 0	$ 1,959,484	
200		**Total**		**$ 8,789,409**	**$ 0**	**$ 8,789,409**	

Provider Name: PIEDMONT GARDENS HEALTH FACILITY

Provider NPI: 1437230943

OSHPD Facility Number: 206010920

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
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	0								
010	4	Housekeeping - Other - Nonlabor	0								
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	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
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								

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
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	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	14,785	14,785							
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	(14,785)	(14,785)							
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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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
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	0								
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 REV (Page 1)	REVISION 1	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$0	0	0	0	0	0	0	0	0
			(To Sch 8)								

Provider Name	Fiscal Period	Provider NPI	Revision
PIEDMONT GARDENS HEALTH FACILITY	OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010	1437230943	1

Report References										
	Audit Report			Revised Report						
Rev. No.	Sch.	Line	Col.	Sch.	Line	Sub No.	Explanation of Revisions	As Audited	Increase (Decrease)	As Revised
							REVISION TO AUDITED COSTS			
1	8	105		8A-1	105	2	Skilled Nursing Care - Fringe Benefits	$869,127	$14,785	$883,912
	8	105		8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	149,469	(14,785)	134,684
							To revise the medical director stipend cost reclassification to agree with Audits workpaper, in accordance with Report of Findings dated August, 15, 2012, from the informal appeal, Case No. NF12-0910-1115B-PP, Issue No. 1.			