

**REPORT
ON THE
RATE SETTING AUDIT**

**PALM SPRINGS HEALTH CARE & REHAB CENTER
PALM SPRINGS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1699747659**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Kelly Ostrom
Auditor: Douglas Evans, Kristin Bone, Valentina Lukovtseva, Phil Perrone**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 28, 2013

Trish Kelly
Vice President of Reimbursement
Fundamental Administrative Services, LLC
920 Ridgebrook Road
Sparks, MD 21152

PALM SPRINGS HEALTH CARE & REHAB CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1699747659
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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, patient days, and use of share of cost 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 \$31,798, which resulted from Medi-Cal overpayments

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

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

Trish Kelly
Page 2

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.

If you have questions regarding this report, you may call the Audits Section—Sacramento at (916) 650-6994.

Original Signed By

Robert G. Kvick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PALM SPRINGS HEALTH CARE & REHAB CENTER

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

Provider NPI:
1699747659

OSHPD Facility No.:
206331284

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	\$ 2,822,824	\$ 84.34
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 686,861	\$ 20.52
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 627,007	\$ 18.73
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 224,743	\$ 6.71
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 51,389	\$ 1.54
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 23,739	\$ 0.71
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 8,257	\$ 0.25
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 332,378	\$ 9.93
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 676,340	\$ 20.21
11	Cost of Routine Service/Audited Total Costs	\$ 5,615,458.00	\$ 5,453,539	\$ 162.94
12	Total Patient Days (Adj 14)	33,465	33,470	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 167.80	\$ 162.94	
14	Overpayments (Adj 16 - 19)	\$ 0	\$ 31,798	
15	Medi-Cal Days (Adj 15)	20,479	20,027	
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:
PALM SPRINGS HEALTH CARE & REHAB CENTER

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

Provider NPI:
1699747659

OSHPD Facility No.:
206331284

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)	\$	\$ 76,977	
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:
PALM SPRINGS HEALTH CARE & REHAB CENTER

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

Provider NPI:
1699747659

OSHPD Facility No.:
206331284

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	\$ 44,698	\$ 44,698		
160	Activities	74,246		\$ 74,246	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	1,479	0	0	1,479
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	406,987	0	0	406,987
081	Respiratory Therapy	155	0	0	155
082	Occupational Therapy	212,936	0	0	212,936
083	Speech Pathology	8,524	0	0	8,524
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	338	0	0	338
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	2,706,216	43,820	72,788	2,822,824 *
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	56,758	878	1,458	59,094 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,512,337	\$ 44,698	\$ 74,246	\$ 3,512,337

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
PALM SPRINGS HEALTH CARE & REHAB CENTER

Provider NPI:
1699747659

OSHPD Facility Number:
206331284

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	\$ 79,560	\$ 79,560										
010	Housekeeping	153,258	668	\$ 153,926									
060	Laundry and Linen	69,394	2,365	4,614	\$ 76,373								
065	Dietary	303,840	9,049	17,655	0	\$ 330,543							
155	Social Services	N/A	396	773	0	0	\$ 1,170						
160	Activities	N/A	396	773	0	0	0	\$ 1,170					
165	Administration	N/A	5,011	9,777	0	0	0	0		\$ 14,788	\$ 14,788		
166	Medical Records	50,830	814	1,588	0	0	0	0		53,231		\$ 53,231	
170	Inservice Education - Nursing	74,080	0	0	0	0	0	0	\$ 74,080				
ANCILLARY SERVICES													
075	Patient Supplies		1,182	2,307	0	0	0	0	0	3,489	105	378	\$ 3,972
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	21	76	97
080	Physical Therapy		2,236	4,363	0	0	0	0	0	6,599	1,321	4,753	12,673
081	Respiratory Therapy		0	0	0	0	0	0	0	0	22	79	101
082	Occupational Therapy		2,236	4,363	0	0	0	0	0	6,599	808	2,908	10,314
083	Speech Pathology		2,233	4,356	0	0	0	0	0	6,589	222	800	7,611
085	Pharmacy		0	0	0	0	0	0	0	0	657	2,364	3,021
090	Laboratory		0	0	0	0	0	0	0	0	86	309	394
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	86	311	397
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		52,271	101,986	76,373	330,543	1,147	1,147	72,625	636,092	11,038	39,731	686,861 *
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	23	23	1,455	1,501	156	561	2,218 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		661	1,289	0	0	0	0	0	1,950	31	112	2,093
145	Other Nonreimbursable		42	81	0	0	0	0	0	123	236	851	1,211
	TOTAL	\$ 730,962	\$ 79,560	\$ 153,926	\$ 76,373	\$ 330,543	\$ 1,170	\$ 1,170	\$ 74,080	\$ 662,942	\$ 14,788	\$ 53,231	\$ 730,962

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PALM SPRINGS HEALTH CARE & REHAB CENTER

Provider NPI:
1699747659

OSHPD Facility Number:
206331284

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	\$ 210,199	\$ 210,199										
010	Housekeeping	19,749	1,764	\$ 21,513									
060	Laundry and Linen	10,643	6,248	645	\$ 17,536								
065	Dietary	264,558	23,907	2,467	0	\$ 290,932							
155	Social Services	2,042	1,047	108	0	0	\$ 3,198						
160	Activities	14,958	1,047	108	0	0	0	\$ 16,114					
165	Administration	N/A	13,240	1,366	0	0	0	0		\$ 14,606	\$ 14,606		
166	Medical Records	10,295	2,150	222	0	0	0	0		12,667		\$ 12,667	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	27,930	3,124	322	0	0	0	0	0	31,376	104	90	\$ 31,570
077	Specialized Support Surfaces	8,256	0	0	0	0	0	0	0	8,256	21	18	8,295
080	Physical Therapy	88,283	5,908	610	0	0	0	0	0	94,801	1,304	1,131	97,236
081	Respiratory Therapy	8,434	0	0	0	0	0	0	0	8,434	22	19	8,474
082	Occupational Therapy	81,438	5,908	610	0	0	0	0	0	87,956	798	692	89,445
083	Speech Pathology	56,479	5,899	609	0	0	0	0	0	62,986	219	190	63,396
085	Pharmacy	257,346	0	0	0	0	0	0	0	257,346	649	563	258,557
090	Laboratory	33,601	0	0	0	0	0	0	0	33,601	85	73	33,759
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	33,483	0	0	0	0	0	0	0	33,483	85	74	33,642
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	126,896	138,102	14,254	17,536	290,932	3,135	15,797	0	606,652	10,902	9,454	627,007 *
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	63	316	0	379	154	133	667 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	5,623	1,746	180	0	0	0	0	0	7,549	31	27	7,606
145	Other Nonreimbursable	92,218	110	11	0	0	0	0	0	92,340	234	203	92,776
	TOTAL	\$ 1,352,431	\$ 210,199	\$ 21,513	\$ 17,536	\$ 290,932	\$ 3,198	\$ 16,114	\$ -	\$ 1,325,158	\$ 14,606	\$ 12,667	\$ 1,352,431

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PALM SPRINGS HEALTH CARE & REHAB CENTER

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

Provider NPI:
1699747659

OSHPD Facility Number:
206331284

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)	\$ 257,674	81%							
	Property Tax (line 40)	58,919	19%	\$ 316,593						
005	Plant Operations and Maintenance			8,799	\$ 8,799					
010	Housekeeping			2,583	74	\$ 2,657				
060	Laundry and Linen			9,149	262	80	\$ 9,490			
065	Dietary			35,007	1,001	305	0	\$ 36,312		
155	Social Services			1,534	44	13	0	0	\$ 1,591	
160	Activities			1,534	44	13	0	0	0	\$ 1,591
165	Administration			19,387	554	169	0	0	0	0
166	Medical Records			3,148	90	27	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,574	131	40	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			8,651	247	75	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			8,651	247	75	0	0	0	0
083	Speech Pathology			8,637	247	75	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			202,223	5,781	1,760	9,490	36,312	1,560	1,560
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	31	31
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,556	73	22	0	0	0	0
145	Other Nonreimbursable			161	5	1	0	0	0	0
	TOTAL	\$ 316,593	100%	\$ 316,593	\$ 8,799	\$ 2,657	\$ 9,490	\$ 36,312	\$ 1,591	\$ 1,591

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PALM SPRINGS HEALTH CARE & REHAB CENTER

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

Provider NPI:
1699747659

OSHPD Facility Number:
206331284

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 81% Of Total	Property Tax 19% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 257,674	81%							
	Property Tax (line 40)	58,919	19%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 20,110	\$ 20,110				
166	Medical Records				3,266		\$ 3,266			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	4,745	143	23	\$ 4,911	\$ 3,997	\$ 914
077	Specialized Support Surfaces			0	0	29	5	33	27	6
080	Physical Therapy			0	8,973	1,796	292	11,061	9,002	2,058
081	Respiratory Therapy			0	0	30	5	35	28	6
082	Occupational Therapy			0	8,973	1,098	178	10,250	8,343	1,908
083	Speech Pathology			0	8,959	302	49	9,311	7,578	1,733
085	Pharmacy			0	0	893	145	1,038	845	193
090	Laboratory			0	0	117	19	136	110	25
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	117	19	136	111	25
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	258,685	15,009	2,437	276,132	224,743	51,389 *
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	62	212	34	309	251	57 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,652	42	7	2,701	2,198	503
145	Other Nonreimbursable			0	167	322	52	541	440	101
	TOTAL	\$ 316,593	100%	\$ -	\$ 293,218	\$ 20,110	\$ 3,266	\$ 316,593	\$ 257,674	\$ 58,919

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PALM SPRINGS HEALTH CARE & REHAB CENTER

Provider NPI:
1699747659

OSHPD Facility Number:
206331284

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 2% of Total	Professional Liability Ins. 1% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 32,529												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	873,635												
	Total Costs Allocable as Administration	906,164	65%											
167	CDPH Licensing Fees	31,806	2%											
168	Professional Liability Insurance	11,063	1%											
169	Quality Assurance Fees	445,321	32%											
174	Caregiver Training	0	0%											
	Total	1,394,354	100%						\$ 1,394,354					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 1,479	\$ 3,489	\$ 31,376	\$ 4,745	\$ 41,089	9,889	\$ 6,427	\$ 226	\$ 78	\$ 3,158	\$ -
077	Specialized Support Surfaces			0	0	8,256	0	8,256	1,987	1,291	45	16	635	0
080	Physical Therapy			406,987	6,599	94,801	8,973	517,360	124,513	80,918	2,840	988	39,766	0
081	Respiratory Therapy			155	0	8,434	0	8,589	2,067	1,343	47	16	660	0
082	Occupational Therapy			212,936	6,599	87,956	8,973	316,464	76,163	49,497	1,737	604	24,325	0
083	Speech Pathology			8,524	6,589	62,986	8,959	87,058	20,952	13,616	478	166	6,692	0
085	Pharmacy			0	0	257,346	0	257,346	61,935	40,251	1,413	491	19,781	0
090	Laboratory			0	0	33,601	0	33,601	8,087	5,255	184	64	2,583	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			338	0	33,483	0	33,821	8,140	5,290	186	65	2,600	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			2,822,824	636,092	606,652	258,685	4,324,253	1,040,714	676,340	23,739	8,257	332,378	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			59,094	1,501	379	62	61,037	14,690	9,547	335	117	4,692	0*
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,950	7,549	2,652	12,150	2,924	1,900	67	23	934	0
145	Other Nonreimbursable			0	123	92,340	167	92,630	22,293	14,488	509	177	7,120	0
	SUBTOTAL	\$ 1,394,354		\$ 3,512,337	\$ 662,942	\$ 1,325,158	\$ 293,218	\$ 5,793,655	\$ 1,394,354					
	Total Administrative Costs							\$ 1,394,354		\$ 906,164	\$ 31,806	\$ 11,063	\$ 445,321	\$ -
	Unit Cost Multiplier							0.24066916						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 68,020	\$ 27,273	\$ 23,375	\$ 118,668							
	TOTAL FACILITY COSTS							\$ 7,306,677						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
PALM SPRINGS HEALTH CARE & REHAB CENTER

Provider NPI:
1699747659

OSHPD Facility Number:
206331284

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 13)	Plant Ops (SQ FT) 5 (Adj 13)	Hskpng (SQ FT) 10 (Adj 13)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (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	654									
010	Housekeeping	192	192								
060	Laundry and Linen	680	680	680							
065	Dietary	2,602	2,602	2,602							
155	Social Services	114	114	114							
160	Activities	114	114	114							
165	Administration	1,441	1,441	1,441							
166	Medical Records	234	234	234							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	340	340	340						41,089	41,089
077	Specialized Support Surfaces									8,256	8,256
080	Physical Therapy	643	643	643						517,360	517,360
081	Respiratory Therapy									8,589	8,589
082	Occupational Therapy	643	643	643						316,464	316,464
083	Speech Pathology	642	642	642						87,058	87,058
085	Pharmacy									257,346	257,346
090	Laboratory									33,601	33,601
095	Home Health Services									0	0
100	Other Ancillary Services									33,821	33,821
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	15,031	15,031	15,031	332,860	99,858	2,833,112	2,833,112	2,833,112	4,324,253	4,324,253
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						56,758	56,758	56,758	61,037	61,037
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	190	190	190						12,150	12,150
145	Other Nonreimbursable	12	12	12						92,630	92,630
	TOTAL STATISTICS	23,532	22,878	22,686	332,860	99,858	2,889,870	2,889,870	2,889,870	5,793,655	5,793,655
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 44,698	\$ 74,246			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.015467132	0.025691813			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 79,560	\$ 153,926	\$ 76,373	\$ 330,543	\$ 1,170	\$ 1,170	\$ 74,080	\$ 14,788	\$ 53,231
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.47757671	6.78505222	0.22944357	3.31013400	0.00040484	0.00040484	0.02563437	0.00255253	0.00918789
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 210,199	\$ 21,513	\$ 17,536	\$ 290,932	\$ 3,198	\$ 16,114	\$ -	\$ 14,606	\$ 12,667
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.18782236	0.94829683	0.05268149	2.91345893	0.00110646	0.00557586	0.00000000	0.00252106	0.00218633
	TOTAL CAPITAL COSTS - SCH. 5	\$ 316,593	\$ 8,799	\$ 2,657	\$ 9,490	\$ 36,312	\$ 1,591	\$ 1,591	\$ -	\$ 20,110	\$ 3,266
	UNIT COST MULTIPLIER (CAPITAL COSTS)	13.45372259	0.38459370	0.11711878	0.02850957	0.36363679	0.00055052	0.00055052	0.00000000	0.00347100	0.00056365

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALM SPRINGS HEALTH CARE & REHAB CENTER

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

Provider NPI:
1699747659

OSHPD Facility Number:
206331284

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	\$ 63,822	\$ 0	\$ 63,822	(Sch 3)
005	.20-.39	Fringe Benefits	6200	15,738	0	15,738	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	210,199	0	210,199	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 289,759	\$ 0	\$ 289,759	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 112,926	\$ 0	\$ 112,926	(Sch 3)
010	.20-.39	Fringe Benefits	6300	40,332	0	40,332	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	19,749	0	19,749	(Sch 4)
010		Housekeeping - Total	6300	\$ 173,007	\$ 0	\$ 173,007	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 79,685	\$ 474	\$ 80,159	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	54,480	97	54,577	(Sch 5)
025		Depreciation: Equipment	7140	25,514	1,860	27,374	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	90,780	4,784	95,564	(Sch 5)
040		Property Taxes	7300	58,919	0	58,919	(Sch 5)
045		Property Insurance	7400	32,529	0	32,529	(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		\$ 804,673	\$ 7,215	\$ 811,888	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 54,870	\$ 0	\$ 54,870	(Sch 3)
060	.20-.39	Fringe Benefits	6400	14,524	0	14,524	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	10,643	0	10,643	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 80,037	\$ 0	\$ 80,037	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 233,011	\$ 0	\$ 233,011	(Sch 3)
065	.20-.39	Fringe Benefits	6500	70,829	0	70,829	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	264,558	0	264,558	(Sch 4)
065		Dietary - Total	6500	\$ 568,398	\$ 0	\$ 568,398	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 1,444	\$ 1,444	(Sch 2)
075	.20-.39	Fringe Benefits	8100		35	35	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	27,930	0	27,930	(Sch 4)
075		Patient Supplies - Total	8100	\$ 27,930	\$ 1,479	\$ 29,409	
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	7,842	414	8,256	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 7,842	\$ 414	\$ 8,256	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALM SPRINGS HEALTH CARE & REHAB CENTER

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

Provider NPI:
1699747659

OSHPD Facility Number:
206331284

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	\$ 318,759	\$ (419)	\$ 318,340	(Sch 2)
080	.20-.39	Fringe Benefits	8200	88,645	2	88,647	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	88,283	0	88,283	(Sch 4)
080		Physical Therapy - Total	8200	\$ 495,687	\$ (417)	\$ 495,270	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 151	\$ 151	(Sch 2)
081	.20-.39	Fringe Benefits	8220		4	4	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	8,434	0	8,434	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 8,434	\$ 155	\$ 8,589	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 171,568	\$ 0	\$ 171,568	(Sch 2)
082	.20-.39	Fringe Benefits	8250	41,368	0	41,368	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	81,438	0	81,438	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 294,374	\$ 0	\$ 294,374	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 6,749	\$ 0	\$ 6,749	(Sch 2)
083	.20-.39	Fringe Benefits	8280	1,775	0	1,775	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	56,479	0	56,479	(Sch 4)
083		Speech Pathology - Total	8280	\$ 65,003	\$ 0	\$ 65,003	
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	257,346	0	257,346	(Sch 4)
085		Pharmacy - Total	8300	\$ 257,346	\$ 0	\$ 257,346	
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	33,601	0	33,601	(Sch 4)
090		Laboratory - Total	8400	\$ 33,601	\$ 0	\$ 33,601	
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	\$	\$ 330	\$ 330	(Sch 2)
100	.20-.39	Fringe Benefits	8900		8	8	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	27,860	5,623	33,483	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 27,860	\$ 5,961	\$ 33,821	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALM SPRINGS HEALTH CARE & REHAB CENTER

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

Provider NPI:
1699747659

OSHPD Facility Number:
206331284

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		\$ 1,218,077	\$ 7,592	\$ 1,225,669	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,050,931	\$ (3,176)	\$ 2,047,755	(Sch 2)
105	.20-.39	Fringe Benefits	6110	658,539	(78)	658,461	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	126,896	0	126,896	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,836,366	\$ (3,254)	\$ 2,833,112	
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:
PALM SPRINGS HEALTH CARE & REHAB CENTER

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

Provider NPI:
1699747659

OSHPD Facility Number:
206331284

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	\$ 191	\$ 766	\$ 957
135	.20-.39	Fringe Benefits	6190	37	19	56
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190	55,745	0	55,745
135		Other Routine Services - Total	6190	\$ 55,973	\$ 785	\$ 56,758 (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	5,623	0	5,623 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 5,623	\$ 0	\$ 5,623
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	92,218	0	92,218 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 92,218	\$ 0	\$ 92,218
146		Subtotal 105 - 145		\$ 2,990,180	\$ (2,469)	\$ 2,987,711
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 33,308	\$ 0	\$ 33,308 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,390	0	11,390 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,042	0	2,042 (Sch 4)
155		Social Services - Total	6600	\$ 46,740	\$ 0	\$ 46,740

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALM SPRINGS HEALTH CARE & REHAB CENTER

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

Provider NPI:
1699747659

OSHPD Facility Number:
206331284

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 58,127	\$ 0	\$ 58,127	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,119	0	16,119	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	14,958	0	14,958	(Sch 4)
160		Activities - Total	6700	\$ 89,204	\$ 0	\$ 89,204	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 258,675	\$ 0	\$ 258,675	(Sch 6)
165	.20-.39	Fringe Benefits	6900	106,538	0	106,538	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	740,509	(232,087)	508,422	(Sch 6)
165		Administration - Total	6900	\$ 1,105,722	\$ (232,087)	\$ 873,635	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 45,531	\$ 0	\$ 45,531	(Sch 3)
166	.20-.39	Fringe Benefits	6900	5,299	0	5,299	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	10,295	0	10,295	(Sch 4)
166		Medical Records - Total	6900	\$ 61,125	\$ 0	\$ 61,125	
167		CDPH Licensing Fees	6900	\$ 2,410	\$ 29,396	\$ 31,806	(Sch 6)
168		Professional Liability Insurance	6900	\$ 11,063	\$ 0	\$ 11,063	(Sch 6)
169		Quality Assurance Fees	6900	\$ 445,321	\$ 0	\$ 445,321	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 56,972	\$ 0	\$ 56,972	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,108	0	17,108	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 74,080	\$ 0	\$ 74,080	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,835,665	\$ (202,691)	\$ 1,632,974	
200		Total		\$ 7,497,030	\$ (190,353)	\$ 7,306,677	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 208,872	
-----	------	---	------	--	--	------------	--

* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
PALM SPRINGS HEALTH CARE & REHAB CENTER

Provider NPI:
1699747659

OSHPD Facility Number:
206331284

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

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ				
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	(1,208)	(62,714)	(122,681)	(3,250)	0	0	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
PALM SPRINGS HEALTH CARE & REHAB CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1699747659		19
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>												
1A	Not Reported			8	210	4	Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$208,872	\$208,872

Provider Name							Fiscal Period	Provider NPI	Adjustments	
PALM SPRINGS HEALTH CARE & REHAB CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1699747659	19	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
1B	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	\$79,685	\$474	\$80,159
	10.5	020	4	8A-1	020	4	Depreciation - Leasehold Improvement	54,480	97	54,577
	10.5	025	4	8A-1	025	4	Depreciation - Equipmen	25,514	1,860	27,374
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	740,509	(2,431)	738,078 *
							To reverse provider's Depreciation adjustment. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$90,780	\$606	\$91,386 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 738,078	(606)	737,472 *
							To reclassify Casamba software cost for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W&I Code 14126.023			
3	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$91,386	\$773	\$92,159 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 737,472	(773)	736,699 *
							To reclassify DocuTech software cost for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W&I Code 14126.023			

Provider Name							Fiscal Period		Provider NPI		Adjustments
PALM SPRINGS HEALTH CARE & REHAB CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1699747659		19
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
4	10.5	035	4	8A-1	035	4	Leases and Rentals	*	\$92,159	\$3,405	\$95,564
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	736,699	(3,405)	733,294 *
							To reclassify MDI Achieve software cost for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W&I Code 14126.023				
5	10.5	075	1	8A-1	075	1	Patient Supplies - Salaries and Wages		\$0	\$1,444	\$1,444
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits		0	35	35
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces		7,842	414	8,256
	10.5	080	1	8A-1	080	1	Physical Therapy - Salaries and Wages		318,759	81	318,840 *
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits		88,645	2	88,647
	10.5	081	1	8A-1	081	1	Respiratory Therapy - Salaries and Wages		0	151	151
	10.5	081	2	8A-1	081	2	Respiratory Therapy - Fringe Benefits		0	4	4
	10.5	100	1	8A-1	100	1	Other Ancillary Services - Salaries and Wages		0	330	330
	10.5	100	2	8A-1	100	2	Other Ancillary Services - Fringe Benefits		0	8	8
	10.5	135	1	8A-1	135	1	Other Routine Services - Salaries and Wages		191	766	957
	10.5	135	2	8A-1	135	2	Other Routine Services - Fringe Benefits		37	19	56
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages		2,050,931	(3,176)	2,047,755
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits		658,539	(78)	658,461
							To reclassify central supplies wages and benefits to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2302.4, 2302.8, and 2306				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
PALM SPRINGS HEALTH CARE & REHAB CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1699747659		19
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
6	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$27,860	\$5,623	\$33,483	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 733,294	(5,623)	727,671 *	
							To adjust the provider's reclassification of Beauty and Barber costs to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$727,671	(\$29,396)	\$698,275 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	2,410	29,396	31,806	
							To reclassify DPH Licensing Fees 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				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments		
PALM SPRINGS HEALTH CARE & REHAB CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1699747659		19		
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>												
8	10.5	080	1	8A-1	080	1	Physical Therapy - Salaries and Wages To eliminate commission expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$318,840	(\$500)	\$318,340	
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate meals and entertainment expense due to insufficient documentation. 42 CFR 413.20, 413.24, and 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2105, 2300, and 2304	*	\$698,275			
10							To adjust reported home office costs to agree with the Fundamental Administrative Services, LLC Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				(62,714)	
11							To adjust reported home office costs to agree with the Mariner Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				(122,681)	
12							To eliminate excess Medical Director expenses due to insufficient documentation that the expense is necessary, reasonable, common in the industry, and prudent. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				(\$3,250) (\$189,853)	\$508,422

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments			
PALM SPRINGS HEALTH CARE & REHAB CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1699747659		19			
Report References							Explanation of Audit Adjustments							
Cost Report				Audit Report								As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<u>ADJUSTMENT TO REPORTED STATISTICS</u>														
13	10.7	075	1,2,3	7	075	N/A	Patient Supplies (Square Feet)	0	340	340				
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	15,371	(340)	15,031				
							To include square feet statistics to agree with the filed Medicare cost report and for compliance with AB1629 requirements. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14126.023 / CCR Title 22, Section 97019							

Provider Name							Fiscal Period		Provider NPI		Adjustments
PALM SPRINGS HEALTH CARE & REHAB CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1699747659		19
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											
14	4.1	70	6	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	33,465	5	33,470	
15	4.1	70	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 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through Month June 30, 2012 Report Date: August 30, 2011 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	20,479	(452)	20,027	

Provider Name							Fiscal Period			Provider NPI		Adjustments
PALM SPRINGS HEALTH CARE & REHAB CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1699747659		19
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report				Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
16	Not Reported			1	14	N/A	Overpayments		\$0			
							To recover outstanding Medi-Cal overpayments due to insufficient documentation overpayment was returned to state. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$423		
17							To recover outstanding Medi-Cal credit balances due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1 W&I Code 14124.2(b)			30,177		
18							To recover Medi-Cal overpayments due to insufficient documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51476 W&I Code 14124.2(b)			57		
19							To recover Medi-Cal overpayments due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51476 W&I Code 14124.2(b)			1,141		
										\$31,798	\$31,798	