

**REPORT
ON THE
RATE SETTING AUDIT**

**PALM TERRACE HEALTHCARE CENTER
LAGUNA WOODS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1639164361**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

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



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



EDMUND G. BROWN JR.
GOVERNOR

Date: March 19, 2013

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

PALM TERRACE HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1639164361
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

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

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

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

Joe McFadden
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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—Santa Ana at (714) 558-4434.

(Original signed by Margaret A. Varho)

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PALM TERRACE HEALTHCARE CENTER

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

Provider NPI:
1639164361

OSHPD Facility No.:
206304002

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,461,329	\$ 113.84
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 736,463	\$ 24.22
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 690,997	\$ 22.73
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 752,976	\$ 24.76
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 97,330	\$ 3.20
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 15,912	\$ 0.52
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 154,292	\$ 5.07
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 277,283	\$ 9.12
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,042,820	\$ 34.30
11	Cost of Routine Service/Audited Total Costs	\$ 7,209,349.00	\$ 7,229,402	\$ 237.77
12	Total Patient Days (Adj)	30,405	30,405	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 237.11	\$ 237.77	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 5)	9,001	933	
16	Medi-Cal Managed Care Days (Adj 6)		6,908	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 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 TERRACE HEALTHCARE CENTER

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

Provider NPI:
1639164361

OSHPD Facility No.:
206304002

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	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
PALM TERRACE HEALTHCARE CENTER

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

Provider NPI:
1639164361

OSHPD Facility No.:
206304002

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	\$ 141,964	\$ 141,964		
160	Activities	93,068		\$ 93,068	
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	980,813	0	0	980,813 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	803,815	0	0	803,815 ***
083	Speech Pathology	105,444	0	0	105,444 ***
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	3,226,297	141,964	93,068	3,461,329 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 **
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
TOTAL		\$ 5,351,401	\$ 141,964	\$ 93,068	\$ 5,351,401

* (To Schedule 1)

** (To Subacute Care - Pediatric Schedule 1)

*** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
PALM TERRACE HEALTHCARE CENTER

Provider NPI:
1639164361

OSHPD Facility Number:
206304002

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	\$ 87,286	\$ 87,286										
010	Housekeeping	86,093	68	\$ 86,161									
060	Laundry and Linen	86,290	4,305	4,256	\$ 94,851								
065	Dietary	331,633	8,485	8,389	0	\$ 348,506							
155	Social Services	N/A	1,117	1,104	0	0	\$ 2,221						
160	Activities	N/A	531	525	0	0	0	\$ 1,057					
165	Administration	N/A	3,452	3,413	0	0	0	0		\$ 6,865	\$ 6,865		
166	Medical Records	109,757	2,633	2,603	0	0	0	0		114,993		\$ 114,993	
170	Inservice Education - Nursing	92,250	745	669	0	0	0	0	\$ 93,664				
	ANCILLARY SERVICES												
075	Patient Supplies		261	258	0	0	0	0	0	518	56	932	\$ 1,506 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	2	31	33 ***
080	Physical Therapy		3,824	3,781	0	0	0	0	0	7,606	861	14,424	22,891 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy		3,824	3,781	0	0	0	0	0	7,606	711	11,914	20,231 ***
083	Speech Pathology		274	271	0	0	0	0	0	545	107	1,795	2,447 ***
085	Pharmacy		162	161	0	0	0	0	0	323	404	6,760	7,487 ***
090	Laboratory		0	0	0	0	0	0	0	0	74	1,241	1,316 ***
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	0	0	0	0	0	0	53	884	937
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		57,604	56,950	94,851	348,506	2,221	1,057	93,664	654,853	4,598	77,012	736,463 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 **
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
	NONREIMBURSABLE												
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 793,309	\$ 87,286	\$ 86,161	\$ 94,851	\$ 348,506	\$ 2,221	\$ 1,057	\$ 93,664	\$ 671,450	\$ 6,865	\$ 114,993	\$ 793,309

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

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PALM TERRACE HEALTHCARE CENTER

Provider NPI:
1639164361

OSHPD Facility Number:
206304002

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	\$ 218,887	\$ 218,887										
010	Housekeeping	36,675	170	\$ 36,845									
060	Laundry and Linen	30,832	10,796	1,820	\$ 43,448								
065	Dietary	262,888	21,278	3,587	0	\$ 287,753							
155	Social Services	47	2,801	472	0	0	\$ 3,320						
160	Activities	7,926	1,333	225	0	0	0	\$ 9,483					
165	Administration	N/A	8,657	1,459	0	0	0	0		\$ 10,117	\$ 10,117		
166	Medical Records	7,810	6,603	1,113	0	0	0	0		15,526		\$ 15,526	
170	Inservice Education - Nursing	198	1,867	286	0	0	0	0	\$ 2,351				
ANCILLARY SERVICES													
075	Patient Supplies	63,523	654	110	0	0	0	0	0	64,287	82	126	\$ 64,494
077	Specialized Support Surfaces	2,229	0	0	0	0	0	0	0	2,229	3	4	2,236
080	Physical Therapy	6,005	9,591	1,617	0	0	0	0	0	17,213	1,269	1,948	20,429
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	626	9,591	1,617	0	0	0	0	0	11,834	1,048	1,609	14,490
083	Speech Pathology	20,589	687	116	0	0	0	0	0	21,392	158	242	21,793
085	Pharmacy	488,534	407	69	0	0	0	0	0	489,010	595	913	490,517
090	Laboratory	90,198	0	0	0	0	0	0	0	90,198	109	168	90,475
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	64,215	0	0	0	0	0	0	0	64,215	78	119	64,412
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	158,662	144,454	24,353	43,448	287,753	3,320	9,483	2,351	673,824	6,775	10,398	690,997
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	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,459,844	\$ 218,887	\$ 36,845	\$ 43,448	\$ 287,753	\$ 3,320	\$ 9,483	\$ 2,351	\$ 1,434,201	\$ 10,117	\$ 15,526	\$ 1,459,844

* (To Schedule 1)

** (To Subacute Care - Pediatric Schedule 1)

*** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PALM TERRACE HEALTHCARE CENTER

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

Provider NPI:
1639164361

OSHPD Facility Number:
206304002

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)	\$ 854,516	89%							
	Property Tax (line 40)	110,455	11%	\$ 964,971						
005	Plant Operations and Maintenance			17,753	\$ 17,753					
010	Housekeeping			735	14	\$ 749				
060	Laundry and Linen			46,754	876	37	\$ 47,667			
065	Dietary			92,149	1,726	73	0	\$ 93,947		
155	Social Services			12,130	227	10	0	0	\$ 12,366	
160	Activities			5,771	108	5	0	0	0	\$ 5,883
165	Administration			37,492	702	30	0	0	0	0
166	Medical Records			28,597	536	23	0	0	0	0
170	Inservice Education - Nursing			7,351	151	6	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,830	53	2	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			41,535	778	33	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			41,535	778	33	0	0	0	0
083	Speech Pathology			2,977	56	2	0	0	0	0
085	Pharmacy			1,764	33	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			625,597	11,716	495	47,667	93,947	12,366	5,883
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 964,971	100%	\$ 964,971	\$ 17,753	\$ 749	\$ 47,667	\$ 93,947	\$ 12,366	\$ 5,883

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
PALM TERRACE HEALTHCARE CENTER

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

Provider NPI:
1639164361

OSHPD Facility Number:
206304002

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 89% Of Total	Property Tax 11% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 854,516	89%							
	Property Tax (line 40)	110,455	11%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 38,224	\$ 38,224				
166	Medical Records				29,155		\$ 29,155			
170	Inservice Education - Nursing			\$ 7,509						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,886	310	236	\$ 3,431	\$ 3,039	\$ 393 ***
077	Specialized Support Surfaces			0	0	10	8	18	16	2 ***
080	Physical Therapy			0	42,346	4,795	3,657	50,797	44,983	5,815 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	42,346	3,960	3,021	49,327	43,680	5,646 ***
083	Speech Pathology			0	3,035	597	455	4,087	3,619	468 ***
085	Pharmacy			0	1,799	2,247	1,714	5,760	5,100	659 ***
090	Laboratory			0	0	413	315	727	644	83 ***
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	294	224	518	459	59
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			7,509	805,182	25,599	19,525	850,306	752,976	97,330 *
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 964,971	100%	\$ 7,509	\$ 897,593	\$ 38,224	\$ 29,155	\$ 964,971	\$ 854,516	\$ 110,455

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PALM TERRACE HEALTHCARE CENTER

Provider NPI:
1639164361

OSHPD Facility Number:
206304002

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. 70% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 19% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 4,915												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,552,208												
	Total Costs Allocable as Administration	1,557,123	70%											
167	CDPH Licensing Fees	23,760	1%											
168	Professional Liability Insurance	230,386	10%											
169	Quality Assurance Fees	414,035	19%											
174	Caregiver Training	0	0%											
	Total	2,225,304	100%						\$ 2,225,304					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 518	\$ 64,287	\$ 2,886	\$ 67,690	18,030	\$ 12,616	\$ 193	\$ 1,867	\$ 3,355	\$ -
077	Specialized Support Surfaces			0	0	2,229	0	2,229	594	415	6	61	110	0
080	Physical Therapy			980,813	7,606	17,213	42,346	1,047,977	279,134	195,320	2,980	28,899	51,935	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			803,815	7,606	11,834	42,346	865,600	230,557	161,329	2,462	23,870	42,897	0
083	Speech Pathology			105,444	545	21,392	3,035	130,417	34,737	24,307	371	3,596	6,463	0
085	Pharmacy			0	323	489,010	1,799	491,132	130,816	91,536	1,397	13,543	24,339	0
090	Laboratory			0	0	90,198	0	90,198	24,025	16,811	257	2,487	4,470	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	64,215	0	64,215	17,104	11,968	183	1,771	3,182	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			3,461,329	654,853	673,824	805,182	5,595,188	1,490,308	1,042,820	15,912	154,292	277,283	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,225,304		\$ 5,351,401	\$ 671,450	\$ 1,434,201	\$ 897,593	\$ 8,354,645	\$ 2,225,304					
	Total Administrative Costs							\$ 2,225,304		\$ 1,557,123	\$ 23,760	\$ 230,386	\$ 414,035	\$ -
	Unit Cost Multiplier							0.26635529						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 121,859	\$ 25,643	\$ 67,378	\$ 214,880							
	TOTAL FACILITY COSTS							\$ 10,794,829						

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

STATISTICS FOR COST ALLOCATION

Provider Name:
PALM TERRACE HEALTHCARE CENTER

Provider NPI:
1639164361

OSHPD Facility Number:
206304002

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 4)	Plant Ops (SQ FT) 5 (Adj 4)	Hskpng (SQ FT) 10 (Adj 4)	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	483									
010	Housekeeping	20	20								
060	Laundry and Linen	1,272	1,272	1,272							
065	Dietary	2,507	2,507	2,507							
155	Social Services	330	330	330							
160	Activities	157	157	157							
165	Administration	1,020	1,020	1,020							
166	Medical Records	778	778	778							
170	Inservice Education - Nursing	200	220	200							
	ANCILLARY SERVICES										
075	Patient Supplies	77	77	77						67,690	67,690
077	Specialized Support Surfaces									2,229	2,229
080	Physical Therapy	1,130	1,130	1,130						1,047,977	1,047,977
081	Respiratory Therapy									0	0
082	Occupational Therapy	1,130	1,130	1,130						865,600	865,600
083	Speech Pathology	81	81	81						130,417	130,417
085	Pharmacy	48	48	48						491,132	491,132
090	Laboratory									90,198	90,198
095	Home Health Services									0	0
100	Other Ancillary Services									64,215	64,215
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	17,020	17,020	17,020	304,050	91,215	3,384,959	3,384,959	3,384,959	5,595,188	5,595,188
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									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	26,253	25,790	25,750	304,050	91,215	3,384,959	3,384,959	3,384,959	8,354,645	8,354,645
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 141,964 0.041939651	\$ 93,068 0.027494572			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 87,286 3.38449011	\$ 86,161 3.34604621	\$ 94,851 0.31195936	\$ 348,506 3.82071430	\$ 2,221 0.00065616	\$ 1,057 0.00031217	\$ 93,664 0.02767059	\$ 6,865 0.00082172	\$ 114,993 0.01376400
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 218,887 8.48728189	\$ 36,845 1.43086391	\$ 43,448 0.14289716	\$ 287,753 3.15466526	\$ 3,320 0.00098081	\$ 9,483 0.00280156	\$ 2,351 0.00069465	\$ 10,117 0.00121088	\$ 15,526 0.00185841
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 964,971 36.75659925	\$ 17,753 0.68838455	\$ 749 0.02908348	\$ 47,667 0.15677360	\$ 93,947 1.02995655	\$ 12,366 0.00365335	\$ 5,883 0.00173811	\$ 7,509 0.00221822	\$ 38,224 0.00457513	\$ 29,155 0.00348965

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALM TERRACE HEALTHCARE CENTER

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

Provider NPI:
1639164361

OSHPD Facility Number:
206304002

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	\$ 69,907	\$ 0	\$ 69,907	(Sch 3)
005	.20-.39	Fringe Benefits	6200	17,379	0	17,379	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	218,887	0	218,887	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 306,173	\$ 0	\$ 306,173	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 66,948	\$ 0	\$ 66,948	(Sch 3)
010	.20-.39	Fringe Benefits	6300	19,145	0	19,145	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	36,675	0	36,675	(Sch 4)
010		Housekeeping - Total	6300	\$ 122,768	\$ 0	\$ 122,768	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 71	\$ 0	\$ 71	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	107,515	0	107,515	(Sch 5)
025		Depreciation: Equipment	7140	105,816	0	105,816	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	641,114	0	641,114	(Sch 5)
040		Property Taxes	7300	110,455	0	110,455	(Sch 5)
045		Property Insurance	7400	4,915	0	4,915	(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		\$ 1,398,827	\$ 0	\$ 1,398,827	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 68,379	\$ 0	\$ 68,379	(Sch 3)
060	.20-.39	Fringe Benefits	6400	17,911	0	17,911	(Sch 3)
060	.79	Agency Staff	6400	4,345	(4,345)	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	26,487	4,345	30,832	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 117,122	\$ 0	\$ 117,122	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 263,804	\$ 0	\$ 263,804	(Sch 3)
065	.20-.39	Fringe Benefits	6500	67,829	0	67,829	(Sch 3)
065	.79	Agency Staff	6500	40,125	(40,125)	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	222,763	40,125	262,888	(Sch 4)
065		Dietary - Total	6500	\$ 594,521	\$ 0	\$ 594,521	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	63,523	0	63,523	(Sch 4)
075		Patient Supplies - Total	8100	\$ 63,523	\$ 0	\$ 63,523	
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	2,229	0	2,229	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 2,229	\$ 0	\$ 2,229	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALM TERRACE HEALTHCARE CENTER

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

Provider NPI:
1639164361

OSHPD Facility Number:
206304002

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	\$ 792,476	\$ 0	\$ 792,476	(Sch 2)
080	.20-.39	Fringe Benefits	8200	188,337	0	188,337	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	6,005	0	6,005	(Sch 4)
080		Physical Therapy - Total	8200	\$ 986,818	\$ 0	\$ 986,818	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 640,369	\$ 0	\$ 640,369	(Sch 2)
082	.20-.39	Fringe Benefits	8250	163,446	0	163,446	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	626	0	626	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 804,441	\$ 0	\$ 804,441	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 86,352	\$ 0	\$ 86,352	(Sch 2)
083	.20-.39	Fringe Benefits	8280	19,092	0	19,092	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	20,589	0	20,589	(Sch 4)
083		Speech Pathology - Total	8280	\$ 126,033	\$ 0	\$ 126,033	
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	488,534	0	488,534	(Sch 4)
085		Pharmacy - Total	8300	\$ 488,534	\$ 0	\$ 488,534	
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	90,198	0	90,198	(Sch 4)
090		Laboratory - Total	8400	\$ 90,198	\$ 0	\$ 90,198	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	64,215	0	64,215	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 64,215	\$ 0	\$ 64,215	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALM TERRACE HEALTHCARE CENTER

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

Provider NPI:
1639164361

OSHPD Facility Number:
206304002

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		\$ 2,625,991	\$ 0	\$ 2,625,991	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,484,521	\$ 0	\$ 2,484,521	(Sch 2)
105	.20-.39	Fringe Benefits	6110	659,273	0	659,273	(Sch 2)
105	.49	Agency Staff	6110	83,439	(936)	82,503	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	157,725	937	158,662	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,384,958	\$ 1	\$ 3,384,959	
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 TERRACE HEALTHCARE CENTER

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

Provider NPI:
1639164361

OSHPD Facility Number:
206304002

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALM TERRACE HEALTHCARE CENTER

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

Provider NPI:
1639164361

OSHPD Facility Number:
206304002

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,384,958	\$ 1	\$ 3,384,959
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 113,836	\$ 0	\$ 113,836 (Sch 2)
155	.20-.39	Fringe Benefits	6600	28,128	0	28,128 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	47	0	47 (Sch 4)
155		Social Services - Total	6600	\$ 142,011	\$ 0	\$ 142,011

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALM TERRACE HEALTHCARE CENTER

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

Provider NPI:
1639164361

OSHPD Facility Number:
206304002

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	\$ 73,010	\$ 0	\$ 73,010	(Sch 2)
160	.20-.39	Fringe Benefits	6700	20,058	0	20,058	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,926	0	7,926	(Sch 4)
160		Activities - Total	6700	\$ 100,994	\$ 0	\$ 100,994	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 525,523	\$ 0	\$ 525,523	(Sch 6)
165	.20-.39	Fringe Benefits	6900	93,433	0	93,433	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	933,252	0	933,252	(Sch 6)
165		Administration - Total	6900	\$ 1,552,208	\$ 0	\$ 1,552,208	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 87,754	\$ 0	\$ 87,754	(Sch 3)
166	.20-.39	Fringe Benefits	6900	22,003	0	22,003	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,810	0	7,810	(Sch 4)
166		Medical Records - Total	6900	\$ 117,567	\$ 0	\$ 117,567	
167		CDPH Licensing Fees	6900	\$ 23,760	\$ 0	\$ 23,760	(Sch 6)
168		Professional Liability Insurance	6900	\$ 230,386	\$ 0	\$ 230,386	(Sch 6)
169		Quality Assurance Fees	6900	\$ 414,035	\$ 0	\$ 414,035	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 74,028	\$ 0	\$ 74,028	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,222	0	18,222	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	198	0	198	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 92,448	\$ 0	\$ 92,448	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,673,409	\$ 0	\$ 2,673,409	
200		Total		\$ 10,794,828	\$ 1	\$ 10,794,829	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	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	(4,345)		(4,345)					
060	4	Laundry and Linen - Other - Nonlabor	4,345		4,345					
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	(40,125)	(39,876)		(249)				
065	4	Dietary - Other - Nonlabor	40,125	39,876		249				
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:
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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	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	0							
105	3	Skilled Nursing Care - Agency Staff	(936)			(936)				
105	4	Skilled Nursing Care - Other - Nonlabor	937			937				
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.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	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 ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	\$1	0	0	1	0	0	0	0
			(To Sch 8)							

Provider Name							Fiscal Period	Provider NPI		Adjustments
PALM TERRACE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1639164361		6
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>										
1	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	\$40,125	(\$39,876)	\$249 *
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	222,763	39,876	262,639 *
							To reclassify dietitian consultant expense to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(i) and 52502(c)(1)			
2	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	\$4,345	(\$4,345)	\$0
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	26,487	4,345	30,832
							To reclassify laundry service expense to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(i) and 52502(c)(1)			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
PALM TERRACE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1639164361	6		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED COSTS</u>											
3	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	*	\$249	(\$249)	\$0
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabo	*	262,639	249	262,888
	10.5	105	3	8A-1	105	3	Skilled Nursing Care - Agency Staf		83,439	(936)	82,503
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo		157,725	937	158,662
To reconcile the reported expenses to agree with the provider's trial balance. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304											

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
PALM TERRACE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1639164361		6
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
4	10.7	085	1,2,3	7	085	N/A	Pharmacy (Square Feet)	0	48	48	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	17,068	(48)	17,020	
							To adjust square footage statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period		Provider NPI		Adjustments
PALM TERRACE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1639164361		6
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
ADJUSTMENTS TO REPORTED PATIENT DAYS											
5	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through September 30, 2012 Report Date: October 17, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	9,001	(8,068)	933	
6	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 / CMS Pub. 15-1, Sections 2205 and 2304	0	6,908	6,908	