

**REPORT
ON THE
RATE SETTING AUDIT**

**PALM GROVE HEALTHCARE
BEAUMONT, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1598746182**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

**Audits Section - Gardena
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Maria Delgado
Audit Supervisor: Ginn Sampson
Auditor: Ching Chen**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 10, 2013

Jumer Roque, Administrator
Palm Grove Healthcare
1665 East 8th Street
Beaumont, CA 92223

PALM GROVE HEALTHCARE
NATIONAL PROVIDER IDENTIFIER: 1598746182
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
3. Audited Allocation of Home Office Cost

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

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

Jumer Roque
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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—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

cc: Gloria Fonacier
Chief Financial Officer
Unified Care Services
2368 Torrance Boulevard, Suite 200
Torrance, CA 90501

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PALM GROVE HEALTHCARE

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

Provider NPI:
1598746182

OSHPD Facility No.:
206331214

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	\$ 1,523,495	\$ 79.07
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 502,840	\$ 26.10
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 425,514	\$ 22.09
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 154,288	\$ 8.01
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 17,147	\$ 0.89
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 13,104	\$ 0.68
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 107,975	\$ 5.60
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 250,980	\$ 13.03
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 429,927	\$ 22.31
11	Cost of Routine Service/Audited Total Costs	\$ 3,463,555.00	\$ 3,425,270	\$ 177.78
12	Total Patient Days (Adj)	19,267	19,267	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 179.77	\$ 177.78	
14	Overpayments (Adj)		\$ 0	
15	Medi-Cal Days (Adj 11)	18,654	18,542	
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 GROVE HEALTHCARE

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

Provider NPI:
1598746182

OSHPD Facility No.:
206331214

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
PALM GROVE HEALTHCARE

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

Provider NPI:
1598746182

OSHPD Facility No.:
206331214

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	\$ 43,454	\$ 43,454		
160	Activities	194,631		\$ 194,631	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	1,285,410	43,454	194,631	1,523,495 *
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	\$ 1,523,495	\$ 43,454	\$ 194,631	\$ 1,523,495

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
PALM GROVE HEALTHCARE

Provider NPI:
1598746182

OSHPD Facility Number:
206331214

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	\$ 94,315	\$ 94,315										
010	Housekeeping	88,803	1,332	\$ 90,135									
060	Laundry and Linen	57,722	2,313	2,242	\$ 62,277								
065	Dietary	196,031	16,260	15,762	0	\$ 228,053							
155	Social Services	N/A	1,021	989	0	0	\$ 2,010						
160	Activities	N/A	875	848	0	0	0	\$ 1,723					
165	Administration	N/A	6,191	6,001	0	0	0	0	\$ 12,193	\$ 12,193			
166	Medical Records	37,855	2,041	1,978	0	0	0	0	41,875		\$ 41,875		
170	Inservice Education - Nursing	38,525	671	650	0	0	0	0	\$ 39,846				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	8	27	\$ 35
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	6	20	25
080	Physical Therapy		2,022	1,960	0	0	0	0	0	3,981	223	767	4,972
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,633	1,583	0	0	0	0	0	3,216	154	531	3,901
083	Speech Pathology		39	38	0	0	0	0	0	77	39	134	250
085	Pharmacy		437	424	0	0	0	0	0	861	63	216	1,140
090	Laboratory		0	0	0	0	0	0	0	0	12	41	53
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	8	27	35
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		59,481	57,659	62,277	228,053	2,010	1,723	39,846	451,049	11,679	40,112	502,840
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	\$ 513,251	\$ 94,315	\$ 90,135	\$ 62,277	\$ 228,053	\$ 2,010	\$ 1,723	\$ 39,846	\$ 459,184	\$ 12,193	\$ 41,875	\$ 513,251

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PALM GROVE HEALTHCARE

Provider NPI:
1598746182

OSHPD Facility Number:
206331214

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	\$ 159,031	\$ 159,031										
010	Housekeeping	29,853	2,245	\$ 32,098									
060	Laundry and Linen	7,850	3,900	799	\$ 12,549								
065	Dietary	144,504	27,417	5,613	0	\$ 177,535							
155	Social Services	6,240	1,721	352	0	0	\$ 8,313						
160	Activities	7,271	1,475	302	0	0	0	\$ 9,048					
165	Administration	N/A	10,439	2,137	0	0	0	0		\$ 12,576	\$ 12,576		
166	Medical Records	4,995	3,442	705	0	0	0	0		9,141		\$ 9,141	
170	Inservice Education - Nursing	0	1,131	232	0	0	0	0	\$ 1,362				
ANCILLARY SERVICES													
075	Patient Supplies	1,707	0	0	0	0	0	0	0	1,707	8	6	\$ 1,721
077	Specialized Support Surfaces	1,244	0	0	0	0	0	0	0	1,244	6	4	1,254
080	Physical Therapy	36,483	3,409	698	0	0	0	0	0	40,590	230	167	40,987
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	23,844	2,753	564	0	0	0	0	0	27,161	159	116	27,436
083	Speech Pathology	8,240	66	13	0	0	0	0	0	8,319	40	29	8,388
085	Pharmacy	11,053	737	151	0	0	0	0	0	11,941	65	47	12,053
090	Laboratory	2,584	0	0	0	0	0	0	0	2,584	12	9	2,605
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	1,737	0	0	0	0	0	0	0	1,737	8	6	1,751
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	75,075	100,296	20,533	12,549	177,535	8,313	9,048	1,362	404,711	12,047	8,756	425,514
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	\$ 521,711	\$ 159,031	\$ 32,098	\$ 12,549	\$ 177,535	\$ 8,313	\$ 9,048	\$ 1,362	\$ 499,993	\$ 12,576	\$ 9,141	\$ 521,711

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PALM GROVE HEALTHCARE

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

Provider NPI:
1598746182

OSHPD Facility Number:
206331214

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)	\$ 162,093	90%							
	Property Tax (line 40)	18,014	10%	\$ 180,107						
005	Plant Operations and Maintenance			7,948	\$ 7,948					
010	Housekeeping			2,431	112	\$ 2,543				
060	Laundry and Linen			4,222	195	63	\$ 4,481			
065	Dietary			29,681	1,370	445	0	\$ 31,496		
155	Social Services			1,863	86	28	0	0	\$ 1,977	
160	Activities			1,597	74	24	0	0	0	\$ 1,694
165	Administration			11,301	522	169	0	0	0	0
166	Medical Records			3,726	172	56	0	0	0	0
170	Inservice Education - Nursing			1,224	57	18	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,690	170	55	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,980	138	45	0	0	0	0
083	Speech Pathology			71	3	1	0	0	0	0
085	Pharmacy			798	37	12	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			108,575	5,013	1,627	4,481	31,496	1,977	1,694
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	\$ 180,107	100%	\$ 180,107	\$ 7,948	\$ 2,543	\$ 4,481	\$ 31,496	\$ 1,977	\$ 1,694

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PALM GROVE HEALTHCARE

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

Provider NPI:
1598746182

OSHPD Facility Number:
206331214

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 90% Of Total	Property Tax 10% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 162,093	90%							
	Property Tax (line 40)	18,014	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 11,992	\$ 11,992				
166	Medical Records				3,953		\$ 3,953			
170	Inservice Education - Nursing			\$ 1,299						
ANCILLARY SERVICES										
075	Patient Supplies			0	0	8	3	\$ 10	\$ 9	\$ 1
077	Specialized Support Surfaces			0	0	6	2	7	7	1
080	Physical Therapy			0	3,916	220	72	4,208	3,787	421
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	3,163	152	50	3,365	3,028	337
083	Speech Pathology			0	75	38	13	126	114	13
085	Pharmacy			0	847	62	20	929	836	93
090	Laboratory			0	0	12	4	16	14	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	8	3	10	9	1
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			1,299	156,161	11,487	3,787	171,435	154,288	17,147 *
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	\$ 180,107	100%	\$ 1,299	\$ 164,161	\$ 11,992	\$ 3,953	\$ 180,107	\$ 162,093	\$ 18,014

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PALM GROVE HEALTHCARE

Provider NPI:
1598746182

OSHPD Facility Number:
206331214

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. 54% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 13% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 8,107												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	440,713												
	Total Costs Allocable as Administration	448,820	54%											
167	CDPH Licensing Fees	13,680	2%											
168	Professional Liability Insurance	112,720	13%											
169	Quality Assurance Fees	262,009	31%											
174	Caregiver Training	0	0%											
	Total	837,229	100%						\$ 837,229					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ -	\$ 1,707	\$ -	\$ 1,707	540	\$ 289	\$ 9	\$ 73	\$ 169	\$ -
077	Specialized Support Surfaces			0	0	1,244	0	1,244	393	211	6	53	123	0
080	Physical Therapy			0	3,981	40,590	3,916	48,487	15,337	8,222	251	2,065	4,800	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	3,216	27,161	3,163	33,539	10,609	5,687	173	1,428	3,320	0
083	Speech Pathology			0	77	8,319	75	8,471	2,679	1,436	44	361	839	0
085	Pharmacy			0	861	11,941	847	13,650	4,318	2,315	71	581	1,351	0
090	Laboratory			0	0	2,584	0	2,584	817	438	13	110	256	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1,737	0	1,737	549	295	9	74	172	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			1,523,495	451,049	404,711	156,161	2,535,415	801,986	429,927	13,104	107,975	250,980	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	\$ 837,229		\$ 1,523,495	\$ 459,184	\$ 499,993	\$ 164,161	\$ 2,646,834	\$ 837,229					
	Total Administrative Costs							\$ 837,229		\$ 448,820	\$ 13,680	\$ 112,720	\$ 262,009	\$ -
	Unit Cost Multiplier							0.31631339						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 54,067	\$ 21,718	\$ 15,946	\$ 91,730							
	TOTAL FACILITY COSTS							\$ 3,575,793						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
PALM GROVE HEALTHCARE

Provider NPI:
1598746182

OSHPD Facility Number:
206331214

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 10)	Plant Ops (SQ FT) 5 (Adj 10)	Hskpng (SQ FT) 10 (Adj 10)	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	448									
010	Housekeeping	137	137								
060	Laundry and Linen	238	238	238							
065	Dietary	1,673	1,673	1,673							
155	Social Services	105	105	105							
160	Activities	90	90	90							
165	Administration	637	637	637							
166	Medical Records	210	210	210							
170	Inservice Education - Nursing	69	69	69							
	ANCILLARY SERVICES										
075	Patient Supplies									1,707	1,707
077	Specialized Support Surfaces									1,244	1,244
080	Physical Therapy	208	208	208						48,487	48,487
081	Respiratory Therapy									0	0
082	Occupational Therapy	168	168	168						33,539	33,539
083	Speech Pathology	4	4	4						8,471	8,471
085	Pharmacy	45	45	45						13,650	13,650
090	Laboratory									2,584	2,584
095	Home Health Services									0	0
100	Other Ancillary Services									1,737	1,737
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,120	6,120	6,120	95,795	57,477	1,360,485	1,360,485	1,360,485	2,535,415	2,535,415
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	10,152	9,704	9,567	95,795	57,477	1,360,485	1,360,485	1,360,485	2,646,834	2,646,834
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 43,454	\$ 194,631			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.03194008	0.143060012			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 94,315	\$ 90,135	\$ 62,277	\$ 228,053	\$ 2,010	\$ 1,723	\$ 39,846	\$ 12,193	\$ 41,875
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		9.71918796	9.42139947	0.65011180	3.96772975	0.00147724	0.00126621	0.02928787	0.00460647	0.01582061
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 159,031	\$ 32,098	\$ 12,549	\$ 177,535	\$ 8,313	\$ 9,048	\$ 1,362	\$ 12,576	\$ 9,141
	UNIT COST MULTIPLIER (INDIRECT OTHER)		16.38819044	3.35509377	0.13099746	3.08879229	0.00611035	0.00665049	0.00100132	0.00475152	0.00345359
	TOTAL CAPITAL COSTS - SCH. 5	\$ 180,107	\$ 7,948	\$ 2,543	\$ 4,481	\$ 31,496	\$ 1,977	\$ 1,694	\$ 1,299	\$ 11,992	\$ 3,953
	UNIT COST MULTIPLIER (CAPITAL COSTS)	17.74103625	0.81904207	0.26578141	0.04677232	0.54796985	0.00145295	0.00124539	0.00095480	0.00453072	0.00149365

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALM GROVE HEALTHCARE

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

Provider NPI:
1598746182

OSHPD Facility Number:
206331214

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	\$ 102,582	\$ (29,304)	\$ 73,278	(Sch 3)
005	.20-.39	Fringe Benefits	6200	28,841	(7,804)	21,037	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	159,031	0	159,031	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 290,454	\$ (37,108)	\$ 253,346	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 68,553	\$ 0	\$ 68,553	(Sch 3)
010	.20-.39	Fringe Benefits	6300	20,250	0	20,250	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	29,853	0	29,853	(Sch 4)
010		Housekeeping - Total	6300	\$ 118,656	\$ 0	\$ 118,656	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 28,684	\$ 0	\$ 28,684	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	180	0	180	(Sch 5)
025		Depreciation: Equipment	7140	17,848	0	17,848	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	9,656	0	9,656	(Sch 5)
035		Leases and Rentals	7200		19,762	19,762	(Sch 5)
040		Property Taxes	7300	17,146	868	18,014	(Sch 5)
045		Property Insurance	7400	8,107	0	8,107	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	85,963	0	85,963	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 576,694	\$ (16,478)	\$ 560,216	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 44,173	\$ 0	\$ 44,173	(Sch 3)
060	.20-.39	Fringe Benefits	6400	13,549	0	13,549	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	7,850	0	7,850	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 65,572	\$ 0	\$ 65,572	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 150,785	\$ 0	\$ 150,785	(Sch 3)
065	.20-.39	Fringe Benefits	6500	45,246	0	45,246	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	144,504	0	144,504	(Sch 4)
065		Dietary - Total	6500	\$ 340,535	\$ 0	\$ 340,535	
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	1,707	0	1,707	(Sch 4)
075		Patient Supplies - Total	8100	\$ 1,707	\$ 0	\$ 1,707	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150	1,244	0	1,244	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 1,244	\$ 0	\$ 1,244	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALM GROVE HEALTHCARE

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

Provider NPI:
1598746182

OSHPD Facility Number:
206331214

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	36,367	116	36,483	(Sch 4)
080		Physical Therapy - Total	8200	\$ 36,367	\$ 116	\$ 36,483	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	23,844	0	23,844	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 23,844	\$ 0	\$ 23,844	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	8,240	0	8,240	(Sch 4)
083		Speech Pathology - Total	8280	\$ 8,240	\$ 0	\$ 8,240	
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	11,053	0	11,053	(Sch 4)
085		Pharmacy - Total	8300	\$ 11,053	\$ 0	\$ 11,053	
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	2,584	0	2,584	(Sch 4)
090		Laboratory - Total	8400	\$ 2,584	\$ 0	\$ 2,584	
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	1,737	0	1,737	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 1,737	\$ 0	\$ 1,737	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALM GROVE HEALTHCARE

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

Provider NPI:
1598746182

OSHPD Facility Number:
206331214

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		\$ 86,776	\$ 116	\$ 86,892	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,022,451	\$ (17,059)	\$ 1,005,392	(Sch 2)
105	.20-.39	Fringe Benefits	6110	283,158	(3,140)	280,018	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	75,191	(116)	75,075	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,380,800	\$ (20,315)	\$ 1,360,485	
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 GROVE HEALTHCARE

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

Provider NPI:
1598746182

OSHPD Facility Number:
206331214

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		\$ 1,380,800	\$ (20,315)	\$ 1,360,485	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 36,978	\$ (3,166)	\$ 33,812	(Sch 2)
155	.20-.39	Fringe Benefits	6600	10,211	(569)	9,642	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	6,240	0	6,240	(Sch 4)
155		Social Services - Total	6600	\$ 53,429	\$ (3,735)	\$ 49,694	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALM GROVE HEALTHCARE

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

Provider NPI:
1598746182

OSHPD Facility Number:
206331214

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	\$ 151,813	\$ 0	\$ 151,813	(Sch 2)
160	.20-.39	Fringe Benefits	6700	42,818	0	42,818	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,271	0	7,271	(Sch 4)
160		Activities - Total	6700	\$ 201,902	\$ 0	\$ 201,902	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 113,157	\$ 26,299	\$ 139,456	(Sch 6)
165	.20-.39	Fringe Benefits	6900	28,855	7,339	36,194	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	281,645	(16,582)	265,063	(Sch 6)
165		Administration - Total	6900	\$ 423,657	\$ 17,056	\$ 440,713	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 33,207	\$ (2,532)	\$ 30,675	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,635	(455)	7,180	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,995	0	4,995	(Sch 4)
166		Medical Records - Total	6900	\$ 45,837	\$ (2,987)	\$ 42,850	
167		CDPH Licensing Fees	6900	\$ 13,680	\$ 0	\$ 13,680	(Sch 6)
168		Professional Liability Insurance	6900	\$ 116,528	\$ (3,808)	\$ 112,720	(Sch 6)
169		Quality Assurance Fees	6900	\$ 262,009	\$ 0	\$ 262,009	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 31,354	\$ 0	\$ 31,354	(Sch 3)
170	.20-.39	Fringe Benefits	6800	7,171	0	7,171	(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	\$ 38,525	\$ 0	\$ 38,525	
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		\$ 1,155,567	\$ 6,526	\$ 1,162,093	
200		Total		\$ 3,605,944	\$ (30,151)	\$ 3,575,793	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 70,584	
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* For informational purposes only, this amount is included in various cost centers above.

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

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
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	(17,059)		(2,204)				(14,855)	
105	2	Skilled Nursing Care - Fringe Benefits	(3,140)		(471)				(2,669)	
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(116)					(116)		
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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OSHPD Facility Number:
206331214 JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Fiscal Period:

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	(\$30,151) (To Sch 8)	0	0	0	0	0	0	(29,968)	(183)

Provider Name							Fiscal Period			Provider NPI		Adjustments
PALM GROVE HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1598746182		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
							<u>MEMORANDUM ADJUSTMENT</u>					
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for information purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230	\$0	\$70,584	\$70,584		

Provider Name							Fiscal Period	Provider NPI		Adjustments
PALM GROVE HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1598746182		11
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>										
2	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wage	\$102,582	(\$24,095)	\$78,487 *
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefit	28,841	(6,868)	21,973 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wage:	113,157	24,095	137,252 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefit:	28,855	6,868	35,723 *
							To reclassify transportation expenses to the appropriate cost center 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.6			
3	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wage:	\$1,022,451	(\$2,204)	\$1,020,247 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefit:	283,158	(471)	282,687 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wage:	* 137,252	2,204	139,456
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefit:	* 35,723	471	36,194
							To reclassify Central Supply Clerk wages and benefits to the Administration cost center 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2302 CCR, Title 22, Sections 52000(b) and 5250'			
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	\$281,645	(\$19,762)	\$261,883 *
	10.5	035	4	8A-1	035	4	Leases and Rentals:	0	19,762	19,762
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2302 CCR, Title 22, Sections 52000(e) and 5250'			

*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period	Provider NPI		Adjustments	
PALM GROVE HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1598746182		11	
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>											
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$261,883	(\$868)	\$261,015 *
	10.5	040	4	8A-1	040	4	Property Taxes To reclassify property taxes to the Property Taxes cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52506 and 52501		17,146	868	18,014
6	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance		\$116,528	(\$3,808)	\$112,720
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify all other insurance expense from the Professional Liability Insurance cost center to Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507	*	261,015	3,808	264,823 *
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor		\$75,191	(\$116)	\$75,075
	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor To reclassify physical therapy expense to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Sections 51081, 51123 and 51511		36,367	116	36,483

*Balance carried forward from prior/to subsequent adjustments

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PALM GROVE HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1598746182		11	
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	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	*	\$78,487	(\$5,209)	\$73,278
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	21,973	(936)	21,037
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	*	1,020,247	(14,855)	1,005,392
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	282,687	(2,669)	280,018
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages		36,978	(3,166)	33,812
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits		10,211	(569)	9,642
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	264,823	423	265,246 *
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages		33,207	(2,532)	30,675
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits		7,635	(455)	7,180
							To adjust reported home office costs to agree with the Unified Care Services Home Office Audit Report for the fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$265,246	(\$183)	\$265,063
							To reconcile other liability insurance expenses to agree with the provider's liability insurance records. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

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Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENT TO REPORTED STATISTICS</u>										
10	10.7	105	1,2,3	7	105		Skilled Nursing Care (Square Feet)	6,165	(45)	6,120
	10.7	085	1,2,3	7	085		Pharmacy	0	45	45
							To establish square footage for Pharmacy for proper cost allocation. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306			

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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.				
ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA										
11	4.1	5	2	1	15		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 July 1, 2012 Report Date: July 12, 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	18,654	(112)	18,542