

**REPORT
ON THE
RATE SETTING AUDIT**

**PALM TERRACE CARE CENTER
RIVERSIDE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1295710796**

**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: Henry Igboke
Auditor: Rita Lopez**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: July 22, 2013

Spencer Olsen, Treasurer
North American Health Care, Inc.
3 Monarch Bay Plaza, Suite 203
Dana Point, CA 92629

PALM TERRACE CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1295710796
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 that include a summary of the total due the State in the amount of \$45,892 which resulted from Medi-Cal overpayments

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

Spencer Olsen
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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.

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 CARE CENTER

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

Provider NPI:
1295710796

OSHPD Facility No.:
206331285

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,547,657	\$ 111.52
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 572,030	\$ 25.04
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 651,364	\$ 28.51
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 240,359	\$ 10.52
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 33,272	\$ 1.46
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,236	\$ 0.49
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 33,765	\$ 1.48
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 193,685	\$ 8.48
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 614,416	\$ 26.89
11	Cost of Routine Service/Audited Total Costs	\$ 4,926,748	\$ 4,897,783	\$ 214.39
12	Total Patient Days (Adj 6)	22,822	22,845	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 215.88	\$ 214.39	
14	Overpayments (Adj 9)	\$ 0	\$ (45,892)	
15	Medi-Cal Days (Adj 7)	6,780	6,702	
16	Medi-Cal Managed Care Days (Adj 8)		78	
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 CARE CENTER

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

Provider NPI:
1295710796

OSHPD Facility No.:
206331285

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 CARE CENTER

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

Provider NPI:
1295710796

OSHPD Facility No.:
206331285

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 73,123	\$ 73,123		
160	Activities	66,628		\$ 66,628	
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	715,030	0	0	715,030
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	564,976	0	0	564,976
083	Speech Pathology	62,249	0	0	62,249
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	2,407,906	73,123	66,628	2,547,657 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,889,912	\$ 73,123	\$ 66,628	\$ 3,889,912

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
PALM TERRACE CARE CENTER

Provider NPI:
1295710796

OSHPD Facility Number:
206331285

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	\$ 63,197	\$ 63,197										
010	Housekeeping	132,237	150	\$ 132,387									
060	Laundry and Linen	40,431	2,085	4,377	\$ 46,893								
065	Dietary	216,653	6,296	13,221	0	\$ 236,170							
155	Social Services	N/A	399	838	0	0	\$ 1,237						
160	Activities	N/A	2,723	5,718	0	0	0	\$ 8,441					
165	Administration	N/A	1,024	2,149	0	0	0	0		\$ 3,173	\$ 3,173		
166	Medical Records	118,125	1,155	2,425	0	0	0	0		121,705		\$ 121,705	
170	Inservice Education - Nursing	57,174	225	473	0	0	0	0	\$ 57,873				
ANCILLARY SERVICES													
075	Patient Supplies		554	1,163	0	0	0	0	0	1,717	43	1,632	\$ 3,392
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		488	1,025	0	0	0	0	0	1,514	373	14,327	16,214
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		484	1,015	0	0	0	0	0	1,499	329	12,606	14,434
083	Speech Pathology		484	1,015	0	0	0	0	0	1,499	35	1,358	2,893
085	Pharmacy		531	1,114	0	0	0	0	0	1,645	224	8,586	10,454
090	Laboratory		0	0	0	0	0	0	0	0	29	1,102	1,131
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	154	5,907	6,060
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		46,280	97,181	46,893	236,170	1,237	8,441	57,873	494,075	1,981	75,974	572,030 *
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		319	670	0	0	0	0	0	990	6	214	1,209
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 627,817	\$ 63,197	\$ 132,387	\$ 46,893	\$ 236,170	\$ 1,237	\$ 8,441	\$ 57,873	\$ 502,939	\$ 3,173	\$ 121,705	\$ 627,817

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PALM TERRACE CARE CENTER

Provider NPI:
1295710796

OSHPD Facility Number:
206331285

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	\$ 148,227	\$ 148,227										
010	Housekeeping	28,472	352	\$ 28,824									
060	Laundry and Linen	35,386	4,890	953	\$ 41,229								
065	Dietary	177,571	14,768	2,879	0	\$ 195,217							
155	Social Services	197	936	182	0	0	\$ 1,316						
160	Activities	10,480	6,387	1,245	0	0	0	\$ 18,112					
165	Administration	N/A	2,401	468	0	0	0	0		\$ 2,869	\$ 2,869		
166	Medical Records	21,456	2,709	528	0	0	0	0		24,693		\$ 24,693	
170	Inservice Education - Nursing	0	529	103	0	0	0	0	\$ 632				
ANCILLARY SERVICES													
075	Patient Supplies	78,881	1,299	253	0	0	0	0	0	80,434	38	331	\$ 80,803
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	23,428	1,145	223	0	0	0	0	0	24,797	338	2,907	28,041
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	84,232	1,134	221	0	0	0	0	0	85,587	297	2,558	88,442
083	Speech Pathology	3,159	1,134	221	0	0	0	0	0	4,514	32	276	4,822
085	Pharmacy	440,050	1,244	243	0	0	0	0	0	441,537	202	1,742	443,481
090	Laboratory	57,193	0	0	0	0	0	0	0	57,193	26	224	57,443
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	306,563	0	0	0	0	0	0	0	306,563	139	1,198	307,901
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	247,945	108,549	21,159	41,229	195,217	1,316	18,112	632	634,158	1,791	15,415	651,364 *
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	7,759	749	146	0	0	0	0	0	8,654	5	43	8,702
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,670,999	\$ 148,227	\$ 28,824	\$ 41,229	\$ 195,217	\$ 1,316	\$ 18,112	\$ 632	\$ 1,643,437	\$ 2,869	\$ 24,693	\$ 1,670,999

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PALM TERRACE CARE CENTER

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

Provider NPI:
1295710796

OSHPD Facility Number:
206331285

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)	\$ 255,249	88%							
	Property Tax (line 40)	35,333	12%	\$ 290,582						
005	Plant Operations and Maintenance			6,335	\$ 6,335					
010	Housekeeping			676	15	\$ 691				
060	Laundry and Linen			9,376	209	23	\$ 9,608			
065	Dietary			28,319	631	69	0	\$ 29,019		
155	Social Services			1,795	40	4	0	0	\$ 1,839	
160	Activities			12,248	273	30	0	0	0	\$ 12,551
165	Administration			4,604	103	11	0	0	0	0
166	Medical Records			5,195	116	13	0	0	0	0
170	Inservice Education - Nursing			1,014	23	2	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,492	56	6	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,196	49	5	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,175	48	5	0	0	0	0
083	Speech Pathology			2,175	48	5	0	0	0	0
085	Pharmacy			2,386	53	6	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			208,159	4,640	507	9,608	29,019	1,839	12,551
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			1,436	32	3	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 290,582	100%	\$ 290,582	\$ 6,335	\$ 691	\$ 9,608	\$ 29,019	\$ 1,839	\$ 12,551

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PALM TERRACE CARE CENTER

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

Provider NPI:
1295710796

OSHPD Facility Number:
206331285

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 88% Of Total	Property Tax 12% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 255,249	88%							
	Property Tax (line 40)	35,333	12%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 4,718	\$ 4,718				
166	Medical Records				5,323		\$ 5,323			
170	Inservice Education - Nursing			\$ 1,039						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,554	63	71	\$ 2,688	\$ 2,361	\$ 327
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,251	555	627	3,433	3,015	417
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,229	489	551	3,269	2,871	397
083	Speech Pathology			0	2,229	53	59	2,341	2,056	285
085	Pharmacy			0	2,445	333	376	3,154	2,770	383
090	Laboratory			0	0	43	48	91	80	11
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	229	258	487	428	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			1,039	267,362	2,945	3,323	273,630	240,359	33,272
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	1,472	8	9	1,489	1,308	181
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 290,582	100%	\$ 1,039	\$ 280,541	\$ 4,718	\$ 5,323	\$ 290,582	\$ 255,249	\$ 35,333

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PALM TERRACE CARE CENTER

Provider NPI:
1295710796

OSHPD Facility Number:
206331285

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. 72% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 23% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 8,548												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	975,705												
	Total Costs Allocable as Administration	984,253	72%											
167	CDPH Licensing Fees	17,999	1%											
168	Professional Liability Insurance	54,090	4%											
169	Quality Assurance Fees	310,271	23%											
174	Caregiver Training	0	0%											
	Total	1,366,613	100%						\$ 1,366,613					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,717	\$ 80,434	\$ 2,554	\$ 84,705	18,325	\$ 13,198	\$ 241	\$ 725	\$ 4,161	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			715,030	1,514	24,797	2,251	743,591	160,872	115,862	2,119	6,367	36,524	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			564,976	1,499	85,587	2,229	654,291	141,553	101,948	1,864	5,603	32,138	0
083	Speech Pathology			62,249	1,499	4,514	2,229	70,491	15,250	10,984	201	604	3,462	0
085	Pharmacy			0	1,645	441,537	2,445	445,627	96,409	69,435	1,270	3,816	21,888	0
090	Laboratory			0	0	57,193	0	57,193	12,373	8,911	163	490	2,809	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	306,563	0	306,563	66,323	47,767	874	2,625	15,058	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,547,657	494,075	634,158	267,362	3,943,253	853,102	614,416	11,236	33,765	193,685	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	990	8,654	1,472	11,115	2,405	1,732	32	95	546	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,366,613		\$ 3,889,912	\$ 502,939	\$ 1,643,437	\$ 280,541	\$ 6,316,829	\$ 1,366,613					
	Total Administrative Costs							\$ 1,366,613		\$ 984,253	\$ 17,999	\$ 54,090	\$ 310,271	\$ -
	Unit Cost Multiplier							0.21634478						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 124,878	\$ 27,562	\$ 10,041	\$ 162,481							
	TOTAL FACILITY COSTS							\$ 7,845,923						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
PALM TERRACE CARE CENTER

Provider NPI:
1295710796

OSHPD Facility Number:
206331285

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 5)	Plant Ops (SQ FT) 5 (Adj 5)	Hskpng (SQ FT) 10 (Adj 5)	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	300									
010	Housekeeping	32	32								
060	Laundry and Linen	444	444	444							
065	Dietary	1,341	1,341	1,341							
155	Social Services	85	85	85							
160	Activities	580	580	580							
165	Administration	218	218	218							
166	Medical Records	246	246	246							
170	Inservice Education - Nursing	48	48	48							
	ANCILLARY SERVICES										
075	Patient Supplies	118	118	118						84,705	84,705
077	Specialized Support Surfaces									0	0
080	Physical Therapy	104	104	104						743,591	743,591
081	Respiratory Therapy									0	0
082	Occupational Therapy	103	103	103						654,291	654,291
083	Speech Pathology	103	103	103						70,491	70,491
085	Pharmacy	113	113	113						445,627	445,627
090	Laboratory									57,193	57,193
095	Home Health Services									0	0
100	Other Ancillary Services									306,563	306,563
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,857	9,857	9,857	86,716	68,004	2,655,851	2,655,851	2,655,851	3,943,253	3,943,253
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	68	68	68						11,115	11,115
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	13,760	13,460	13,428	86,716	68,004	2,655,851	2,655,851	2,655,851	6,316,829	6,316,829
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 73,123 0.027532795	\$ 66,628 0.025087251			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 63,197 4.69517088	\$ 132,387 9.85904420	\$ 46,893 0.54076608	\$ 236,170 3.47288692	\$ 1,237 0.00046581	\$ 8,441 0.00317843	\$ 57,873 0.02179061	\$ 3,173 0.00050228	\$ 121,705 0.01926684
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 148,227 11.01240713	\$ 28,824 2.14658900	\$ 41,229 0.47544391	\$ 195,217 2.87067252	\$ 1,316 0.00049533	\$ 18,112 0.00681974	\$ 632 0.00023783	\$ 2,869 0.00045413	\$ 24,693 0.00390910
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 290,582 21.11787791	\$ 6,335 0.47068079	\$ 691 0.05144727	\$ 9,608 0.11080034	\$ 29,019 0.42672855	\$ 1,839 0.00069258	\$ 12,551 0.00472587	\$ 1,039 0.00039111	\$ 4,718 0.00074682	\$ 5,323 0.00084274

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALM TERRACE CARE CENTER

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

Provider NPI:
1295710796

OSHPD Facility Number:
206331285

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	\$ 45,869	\$ 0	\$ 45,869	(Sch 3)
005	.20-.39	Fringe Benefits	6200	17,395	(67)	17,328	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	148,227	0	148,227	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 211,491	\$ (67)	\$ 211,424	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 106,072	\$ 0	\$ 106,072	(Sch 3)
010	.20-.39	Fringe Benefits	6300	26,316	(151)	26,165	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	28,472	0	28,472	(Sch 4)
010		Housekeeping - Total	6300	\$ 160,860	\$ (151)	\$ 160,709	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	155,654	0	155,654	(Sch 5)
025		Depreciation: Equipment	7140	72,813	0	72,813	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	2,992	0	2,992	(Sch 5)
040		Property Taxes	7300	35,333	0	35,333	(Sch 5)
045		Property Insurance	7400	8,548	0	8,548	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	23,790	0	23,790	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 671,481	\$ (218)	\$ 671,263	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 31,947	\$ 0	\$ 31,947	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,528	(44)	8,484	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	35,386	0	35,386	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 75,861	\$ (44)	\$ 75,817	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 178,868	\$ 0	\$ 178,868	(Sch 3)
065	.20-.39	Fringe Benefits	6500	38,041	(256)	37,785	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	177,571	0	177,571	(Sch 4)
065		Dietary - Total	6500	\$ 394,480	\$ (256)	\$ 394,224	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	78,881	0	78,881	(Sch 4)
075		Patient Supplies - Total	8100	\$ 78,881	\$ 0	\$ 78,881	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALM TERRACE CARE CENTER

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

Provider NPI:
1295710796

OSHPD Facility Number:
206331285

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	\$ 611,737	\$ 0	\$ 611,737	(Sch 2)
080	.20-.39	Fringe Benefits	8200	105,430	(2,137)	103,293	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	23,428	0	23,428	(Sch 4)
080		Physical Therapy - Total	8200	\$ 740,595	\$ (2,137)	\$ 738,458	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 486,201	\$ 0	\$ 486,201	(Sch 2)
082	.20-.39	Fringe Benefits	8250	79,463	(688)	78,775	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	84,232	0	84,232	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 649,896	\$ (688)	\$ 649,208	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 57,306	\$ 0	\$ 57,306	(Sch 2)
083	.20-.39	Fringe Benefits	8280	5,022	(79)	4,943	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	3,159	0	3,159	(Sch 4)
083		Speech Pathology - Total	8280	\$ 65,487	\$ (79)	\$ 65,408	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	440,050	0	440,050	(Sch 4)
085		Pharmacy - Total	8300	\$ 440,050	\$ 0	\$ 440,050	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	57,193	0	57,193	(Sch 4)
090		Laboratory - Total	8400	\$ 57,193	\$ 0	\$ 57,193	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	306,563	0	306,563	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 306,563	\$ 0	\$ 306,563	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALM TERRACE CARE CENTER

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

Provider NPI:
1295710796

OSHPD Facility Number:
206331285

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 2,338,665	\$ (2,904)	\$ 2,335,761	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,015,407	\$ 0	\$ 2,015,407	(Sch 2)
105	.20-.39	Fringe Benefits	6110	397,340	(4,841)	392,499	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	247,945	0	247,945	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,660,692	\$ (4,841)	\$ 2,655,851	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALM TERRACE CARE CENTER

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

Provider NPI:
1295710796

OSHPD Facility Number:
206331285

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	7,759	7,759 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 7,759	\$ 7,759
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,660,692	\$ 2,918	\$ 2,663,610
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 62,221	\$ 0	\$ 62,221 (Sch 2)
155	.20-.39	Fringe Benefits	6600	10,991	(89)	10,902 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	197	0	197 (Sch 4)
155		Social Services - Total	6600	\$ 73,409	\$ (89)	\$ 73,320

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALM TERRACE CARE CENTER

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

Provider NPI:
1295710796

OSHPD Facility Number:
206331285

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	\$ 55,756	\$ 0	\$ 55,756	(Sch 2)
160	.20-.39	Fringe Benefits	6700	10,932	(60)	10,872	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,480	0	10,480	(Sch 4)
160		Activities - Total	6700	\$ 77,168	\$ (60)	\$ 77,108	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 287,831	\$ 0	\$ 287,831	(Sch 6)
165	.20-.39	Fringe Benefits	6900	96,795	(421)	96,374	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	603,139	(11,639)	591,500	(Sch 6)
165		Administration - Total	6900	\$ 987,765	\$ (12,060)	\$ 975,705	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 95,377	\$ 0	\$ 95,377	(Sch 3)
166	.20-.39	Fringe Benefits	6900	22,980	(232)	22,748	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	21,456	0	21,456	(Sch 4)
166		Medical Records - Total	6900	\$ 139,813	\$ (232)	\$ 139,581	
167		CDPH Licensing Fees	6900	\$ 17,999	\$ 0	\$ 17,999	(Sch 6)
168		Professional Liability Insurance	6900	\$ 54,090	\$ 0	\$ 54,090	(Sch 6)
169		Quality Assurance Fees	6900	\$ 310,271	\$ 0	\$ 310,271	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 46,702	\$ 0	\$ 46,702	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,538	(66)	10,472	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 57,240	\$ (66)	\$ 57,174	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,717,755	\$ (12,507)	\$ 1,705,248	
200		Total		\$ 7,858,934	\$ (13,011)	\$ 7,845,923	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 162,060	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
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Provider NPI:
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OSHPD Facility Number:
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Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	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	(67)			(67)				
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	(151)			(151)				
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	(44)			(44)				
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	(256)			(256)				
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	(2,137)			(2,137)				
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	(688)			(688)				
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	(79)			(79)				
083	3	Speech Pathology - Agency Staff	0							

Provider Name:
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Provider NPI:
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JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	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	(4,841)			(4,841)				
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
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							

Provider Name:
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Provider NPI:
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Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	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	7,759		7,759					
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	(89)			(89)				
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	(60)			(60)				
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	(421)			(421)				
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(11,639)	(11,639)						
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	(232)			(232)				
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	(66)			(66)				
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							

Provider Name:
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Provider NPI:
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Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	(\$13,011)	(11,639)	7,759	(9,131)	0	0	0	0
			(To Sch 8)							

Provider Name							Fiscal Period			Provider NPI		Adjustments
PALM TERRACE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1295710796		9
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	N/A	Total Facility Group Health Insurance To identify Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$162,060	\$162,060

Provider Name							Fiscal Period	Provider NPI	Adjustments		
PALM TERRACE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1295710796	9		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust home office costs to agree with the filed North American Healthl Care, Inc. Home Office Cost Report for fiscal period endec December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$603,139	(\$11,639)	\$591,500	
3	10.5	140	4	8A-1	140	4	Beauty and Barber - Other - Nonlabor To adjust the provider's adjustment of beauty and barber expense to agree with general ledger. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328	\$0	\$7,759	\$7,759	
4	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$17,395	(\$67)	\$17,328	
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	26,316	(151)	26,165	
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	8,528	(44)	8,484	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	38,041	(256)	37,785	
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits	105,430	(2,137)	103,293	
	10.5	082	2	8A-1	082	2	Occupational Therapy - Fringe Benefits	79,463	(688)	78,775	
	10.5	083	2	8A-1	083	2	Speech Pathology - Fringe Benefits	5,022	(79)	4,943	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	397,340	(4,841)	392,499	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	10,991	(89)	10,902	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	10,932	(60)	10,872	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	96,795	(421)	96,374	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	22,980	(232)	22,748	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits To adjust reported workers' compensation expense to agree with actual cost incurred by provider. 42 CFR 413.20 and 413.24/ CMS Pub. 15-1, Sections 2162.2, 2300 and 2304.	10,538	(66)	10,472	

Provider Name							Fiscal Period		Provider NPI		Adjustments
PALM TERRACE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1295710796		9
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>											
5	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care (Square Feet)	9,656	201	9,857	
	10.7	175	1	7	N/A	N/A	Total Square Feet	13,559	201	13,760	
	10.7	175	2	7	N/A	N/A	Total Square Feet	13,259	201	13,460	
	10.7	175	3	7	N/A	N/A	Total Square Feet	13,227	201	13,428	
							To adjust square footage statistics to agree with the provider's records to properly allocate 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 CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1295710796		9
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 PATIENT DAYS</u>										
6	4.1	5	6	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	22,822	23	22,845
7	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through March 29, 2013 Report Date: March 29, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	6,780	(78)	6,702
8	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	78	78

Provider Name							Fiscal Period			Provider NPI		Adjustments
PALM TERRACE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1295710796		9
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 OTHER MATTERS</u>												
9	Not Reported			1	14	N/A	Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 433.139, 413.20, 413.24 and 431.07 CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51458.1		\$0	\$45,892	\$45,892	