

**REPORT  
ON THE  
RATE SETTING AUDIT**

**COMMUNITY CARE ON PALM  
RIVERSIDE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1104851716**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2012**

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

**Section Chief: Margaret A. Varho  
Audit Supervisor: Felipe Avila  
Auditor: Lang Doan**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

November 26, 2013

Tony Hunter, Administrator  
Community Care on Palm  
4768 Palm Avenue  
Riverside, CA 92501

COMMUNITY CARE ON PALM  
NATIONAL PROVIDER IDENTIFIER 1104851716  
FISCAL PERIOD ENDED DECEMBER 31, 2012

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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

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

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

Tony Hunter  
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If you disagree with the decision of the Department, you may appeal by writing to:

Chief  
Department of Health Care Services  
Office of Administrative Hearings and Appeals  
1029 J Street, Suite 200  
Sacramento, CA 95814  
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

**United States Postal Service (USPS)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
PO Box 997413  
Sacramento, CA 95899

**Courier (UPS, FedEx, etc.)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
1501 Capitol Avenue, Suite 71.5001  
Sacramento, CA 95814  
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

***(Original signed by Margaret Varho)***

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

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
COMMUNITY CARE ON PALM

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1104851716

OSHPD Facility No.:  
206331116

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,222,126	\$ 66.56
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 355,558	\$ 19.36
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 287,705	\$ 15.67
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 231,788	\$ 12.62
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 10,246	\$ 0.56
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 13,177	\$ 0.72
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 45,148	\$ 2.46
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 249,559	\$ 13.59
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 281,967	\$ 15.36
11	Cost of Routine Service/Audited Total Costs	\$ 2,731,658	\$ 2,697,274	\$ 146.90
12	Total Patient Days (Adj )	18,361	18,361	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 148.78	\$ 146.90	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj )	12,703	12,703	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
21	Medi-Cal Days (Adj )	0	0	
<b>MENTALLY DISORDERED CARE</b>				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj )	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj )	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj )	\$ 0	\$ 0	
30	Medi-Cal Days (Adj )	0	0	
<b>SUBACUTE CARE</b>				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

**Provider Name:**  
COMMUNITY CARE ON PALM

**Fiscal Period:**  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

**NPI:**  
1104851716

**OSHPD Facility No.:**  
206331116

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

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
COMMUNITY CARE ON PALM

**Fiscal Period:**  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

**NPI:**  
1104851716

**OSHPD Facility No.:**  
206331116

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 15,935	\$ 15,935		
160	Activities	27,049		\$ 27,049	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	64,288	0	0	64,288
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	63,684	0	0	63,684
083	Speech Pathology	8,160	0	0	8,160
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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	1,179,142	15,935	27,049	1,222,126 *
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 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,358,258</b>	<b>\$ 15,935</b>	<b>\$ 27,049</b>	<b>\$ 1,358,258</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
COMMUNITY CARE ON PALM

NPI:  
1104851716

OSHPD Facility Number:  
206331116

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 32,042	\$ 32,042										
010	Housekeeping	71,218	819	\$ 72,037									
060	Laundry and Linen	64,539	1,400	3,231	\$ 69,170								
065	Dietary	159,656	3,926	9,058	0	\$ 172,640							
155	Social Services	N/A	170	392	0	0	\$ 562						
160	Activities	N/A	170	392	0	0	0	\$ 562					
165	Administration	N/A	1,410	3,252	0	0	0	0		\$ 4,662	\$ 4,662		
166	Medical Records	28,073	488	1,127	0	0	0	0		29,688		\$ 29,688	
170	Inservice Education - Nursing	8,106	1,097	2,532	0	0	0	0	\$ 11,735				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		442	1,020	0	0	0	0	0	1,462	55	351	\$ 1,868
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	0	0	0	0	0	0	0	133	847	980
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	132	839	971
083	Speech Pathology		0	0	0	0	0	0	0	0	17	107	124
085	Pharmacy		788	1,819	0	0	0	0	0	2,607	51	328	2,986
090	Laboratory		0	0	0	0	0	0	0	0	1	9	11
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	3	18	21
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		21,037	48,536	69,170	172,640	562	562	11,735	324,243	4,250	27,064	355,558 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		294	678	0	0	0	0	0	971	19	124	1,115
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 363,634	\$ 32,042	\$ 72,037	\$ 69,170	\$ 172,640	\$ 562	\$ 562	\$ 11,735	\$ 329,284	\$ 4,662	\$ 29,688	\$ 363,634

(To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
COMMUNITY CARE ON PALM

NPI:  
1104851716

OSHPD Facility Number:  
206331116

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 112,471	\$ 112,471										
010	Housekeeping	6,956	2,876	\$ 9,832									
060	Laundry and Linen	4,404	4,916	441	\$ 9,760								
065	Dietary	95,456	13,781	1,236	0	\$ 110,473							
155	Social Services	290	597	54	0	0	\$ 940						
160	Activities	2,313	597	54	0	0	0	\$ 2,963					
165	Administration	N/A	4,948	444	0	0	0	0		\$ 5,392	\$ 5,392		
166	Medical Records	631	1,714	154	0	0	0	0		2,499		\$ 2,499	
170	Inservice Education - Nursing	242	3,852	346	0	0	0	0	\$ 4,440				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	19,880	1,552	139	0	0	0	0	0	21,571	64	30	\$ 21,664
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	0	0	0	0	0	0	0	0	154	71	225
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	152	71	223
083	Speech Pathology	0	0	0	0	0	0	0	0	0	20	9	29
085	Pharmacy	12,813	2,767	248	0	0	0	0	0	15,828	60	28	15,915
090	Laboratory	715	0	0	0	0	0	0	0	715	2	1	718
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	1,397	0	0	0	0	0	0	0	1,397	3	2	1,402
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	71,469	73,841	6,624	9,760	110,473	940	2,963	4,440	280,511	4,915	2,278	287,705
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
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	4,910	1,031	92	0	0	0	0	0	6,033	23	10	6,066
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 333,947</b>	<b>\$ 112,471</b>	<b>\$ 9,832</b>	<b>\$ 9,760</b>	<b>\$ 110,473</b>	<b>\$ 940</b>	<b>\$ 2,963</b>	<b>\$ 4,440</b>	<b>\$ 326,056</b>	<b>\$ 5,392</b>	<b>\$ 2,499</b>	<b>\$ 333,947</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
COMMUNITY CARE ON PALM

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1104851716

OSHPD Facility Number:  
206331116

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 96% Of Total	Property Tax 4% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 245,067	96%							
	Property Tax (line 40)	10,833	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 11,554	\$ 11,554				
166	Medical Records				4,003		\$ 4,003			
170	Inservice Education - Nursing			\$ 8,995						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	3,623	137	47	\$ 3,807	\$ 3,646	\$ 161
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	330	114	444	425	19
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	326	113	440	421	19
083	Speech Pathology			0	0	42	14	56	54	2
085	Pharmacy			0	6,461	128	44	6,633	6,352	281
090	Laboratory			0	0	4	1	5	5	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	7	2	10	9	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			8,995	227,852	10,532	3,649	242,034	231,788	10,246 *
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 *
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,407	48	17	2,472	2,367	105
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 255,900	100%	\$ 8,995	\$ 240,343	\$ 11,554	\$ 4,003	\$ 255,900	\$ 245,067	\$ 10,833

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
COMMUNITY CARE ON PALM

NPI:  
1104851716

OSHPD Facility Number:  
206331116

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 48% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 42% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 4,685												
055	Interest - Other	3,111												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	301,508												
	Total Costs Allocable as Administration	309,304	48%											
167	CDPH Licensing Fees	14,455	2%											
168	Professional Liability Insurance	49,525	8%											
169	Quality Assurance Fees	273,754	42%											
174	Caregiver Training	0	0%											
	Total	647,038	100%						\$ 647,038					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 0	\$ 1,462	\$ 21,571	\$ 3,623	\$ 26,656	7,652	\$ 3,658	\$ 171	\$ 586	\$ 3,238	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			64,288	0	0	0	64,288	18,455	8,822	412	1,413	7,808	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			63,684	0	0	0	63,684	18,282	8,739	408	1,399	7,735	0
083	Speech Pathology			8,160	0	0	0	8,160	2,342	1,120	52	179	991	0
085	Pharmacy			0	2,607	15,828	6,461	24,896	7,147	3,416	160	547	3,024	0
090	Laboratory			0	0	715	0	715	205	98	5	16	87	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1,397	0	1,397	401	192	9	31	170	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			1,222,126	324,243	280,511	227,852	2,054,733	589,852	281,967	13,177	45,148	249,559	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	971	6,033	2,407	9,412	2,702	1,292	60	207	1,143	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 647,038		\$ 1,358,258	\$ 329,284	\$ 326,056	\$ 240,343	\$ 2,253,941	\$ 647,038					
	Total Administrative Costs							\$ 647,038		\$ 309,304	\$ 14,455	\$ 49,525	\$ 273,754	\$ 0
	Unit Cost Multiplier							0.28706966						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 34,350	\$ 7,891	\$ 15,557	\$ 57,798						
	<b>TOTAL FACILITY COSTS</b>							\$ 2,958,777						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
COMMUNITY CARE ON PALM

NPI:  
1104851716

OSHPD Facility Number:  
206331116

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj )	Hskpng (SQ FT) 10 (Adj )	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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	729									
010	Housekeeping	265	265								
060	Laundry and Linen	453	453	453							
065	Dietary	1,270	1,270	1,270							
155	Social Services	55	55	55							
160	Activities	55	55	55							
165	Administration	456	456	456							
166	Medical Records	158	158	158							
170	Inservice Education - Nursing	355	355	355							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	143	143	143						26,656	26,656
077	Specialized Support Surfaces									0	0
080	Physical Therapy									64,288	64,288
081	Respiratory Therapy									0	0
082	Occupational Therapy									63,684	63,684
083	Speech Pathology									8,160	8,160
085	Pharmacy	255	255	255						24,896	24,896
090	Laboratory									715	715
095	Home Health Services									0	0
100	Other Ancillary Services									1,397	1,397
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	6,805	6,805	6,805	181,980	54,594	1,250,611	1,250,611	1,250,611	2,054,733	2,054,733
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	95	95	95						9,412	9,412
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	11,094	10,365	10,100	181,980	54,594	1,250,611	1,250,611	1,250,611	2,253,941	2,253,941
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 15,935 0.012741772	\$ 27,049 0.021628628			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 32,042 3.09136517	\$ 72,037 7.13239721	\$ 69,170 0.38009872	\$ 172,640 3.16225553	\$ 562 0.00044963	\$ 562 0.00044963	\$ 11,735 0.00938376	\$ 4,662 0.00206839	\$ 29,688 0.01317176
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 112,471 10.85103714	\$ 9,832 0.97341830	\$ 9,760 0.05363490	\$ 110,473 2.02353846	\$ 940 0.00075191	\$ 2,963 0.00236952	\$ 4,440 0.00355001	\$ 5,392 0.00239223	\$ 2,499 0.00110884
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 255,900 23.06652245	\$ 16,815 1.62233429	\$ 6,543 0.64777693	\$ 11,477 0.06307009	\$ 32,178 0.58939672	\$ 1,394 0.00111427	\$ 1,394 0.00111427	\$ 8,995 0.00719209	\$ 11,554 0.00512591	\$ 4,003 0.00177608

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COMMUNITY CARE ON PALM

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1104851716

OSHPD Facility Number:  
206331116

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	\$ 25,514	\$ 0	\$ 25,514	(Sch 3)
005	.20-.39	Fringe Benefits	6200	6,528	0	6,528	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	112,471	0	112,471	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 144,513	\$ 0	\$ 144,513	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 57,064	\$ 0	\$ 57,064	(Sch 3)
010	.20-.39	Fringe Benefits	6300	14,154	0	14,154	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	6,956	0	6,956	(Sch 4)
010		Housekeeping - Total	6300	\$ 78,174	\$ 0	\$ 78,174	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 1,439	\$ 0	\$ 1,439	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	2,511	0	2,511	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	241,117	0	241,117	(Sch 5)
040		Property Taxes	7300	10,833	0	10,833	(Sch 5)
045		Property Insurance	7400	4,685	0	4,685	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	3,111	0	3,111	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 486,383	\$ 0	\$ 486,383	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 52,135	\$ 0	\$ 52,135	(Sch 3)
060	.20-.39	Fringe Benefits	6400	12,404	0	12,404	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	4,404	0	4,404	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 68,943	\$ 0	\$ 68,943	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 128,644	\$ 0	\$ 128,644	(Sch 3)
065	.20-.39	Fringe Benefits	6500	31,012	0	31,012	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	95,456	0	95,456	(Sch 4)
065		Dietary - Total	6500	\$ 255,112	\$ 0	\$ 255,112	
070		Provision for Bad Debts	7700	\$ 0	\$ 0	\$ 0	
		<b>Ancillary Services</b>					
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	19,880	0	19,880	(Sch 4)
075		Patient Supplies - Total	8100	\$ 19,880	\$ 0	\$ 19,880	
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		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COMMUNITY CARE ON PALM

Fiscal Period:  
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NPI:  
1104851716

OSHPD Facility Number:  
206331116

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	64,288		0	64,288 (Sch 2)
080	.40-.99	Other - Nonlabor	8200			0	0 (Sch 4)
080		Physical Therapy - Total	8200	\$ 64,288	\$ 0	\$ 0	\$ 64,288
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	\$ 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	63,684		0	63,684 (Sch 2)
082	.40-.99	Other - Nonlabor	8250			0	0 (Sch 4)
082		Occupational Therapy - Total	8250	\$ 63,684	\$ 0	\$ 0	\$ 63,684
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	8,160		0	8,160 (Sch 2)
083	.40-.99	Other - Nonlabor	8280			0	0 (Sch 4)
083		Speech Pathology - Total	8280	\$ 8,160	\$ 0	\$ 0	\$ 8,160
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	12,813		0	12,813 (Sch 4)
085		Pharmacy - Total	8300	\$ 12,813	\$ 0	\$ 0	\$ 12,813
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	715		0	715 (Sch 4)
090		Laboratory - Total	8400	\$ 715	\$ 0	\$ 0	\$ 715
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	\$ 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	1,397		0	1,397 (Sch 4)
100		Other Ancillary Services - Total	8900	\$ 1,397	\$ 0	\$ 0	\$ 1,397

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COMMUNITY CARE ON PALM

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
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OSHPD Facility Number:  
206331116

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		\$ 170,937	\$ 0	\$ 170,937	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 956,911	\$ 0	\$ 956,911	(Sch 2)
105	.20-.39	Fringe Benefits	6110	222,231	0	222,231	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	71,469	0	71,469	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,250,611	\$ 0	\$ 1,250,611	
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:  
COMMUNITY CARE ON PALM

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
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OSHPD Facility Number:  
206331116

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
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
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
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900	4,910	0	4,910
140		Beauty and Barber - Total	8900	\$ 4,910	\$ 0	\$ 4,910
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 1,255,521	\$ 0	\$ 1,255,521
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 13,345	\$ 0	\$ 13,345
155	.20-.39	Fringe Benefits	6600	2,590	0	2,590
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	290	0	290
155		Social Services - Total	6600	\$ 16,225	\$ 0	\$ 16,225

## SUMMARY OF AUDITED PROGRAM EXPENSES

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COMMUNITY CARE ON PALM

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JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
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OSHPD Facility Number:  
206331116

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	\$ 19,538	\$ 0	\$ 19,538	(Sch 2)
160	.20-.39	Fringe Benefits	6700	7,511	0	7,511	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,313	0	2,313	(Sch 4)
160		Activities - Total	6700	\$ 29,362	\$ 0	\$ 29,362	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 202,791	\$ 0	\$ 202,791	(Sch 6)
165	.20-.39	Fringe Benefits	6900	22,904	0	22,904	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	75,813	0	75,813	(Sch 6)
165		Administration - Total	6900	\$ 301,508	\$ 0	\$ 301,508	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 22,750	\$ 0	\$ 22,750	(Sch 3)
166	.20-.39	Fringe Benefits	6900	5,323	0	5,323	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	631	0	631	(Sch 4)
166		Medical Records - Total	6900	\$ 28,704	\$ 0	\$ 28,704	
167		CDPH Licensing Fees	6900	\$ 14,455	\$ 0	\$ 14,455	(Sch 6)
168		Professional Liability Insurance	6900	\$ 49,525	\$ 0	\$ 49,525	(Sch 6)
169		Quality Assurance Fees	6900	\$ 273,754	\$ 0	\$ 273,754	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 7,116	\$ 0	\$ 7,116	(Sch 3)
170	.20-.39	Fringe Benefits	6800	990	0	990	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	242	0	242	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 8,348	\$ 0	\$ 8,348	
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	
		<b>Subtotal 155 - 174</b>		\$ 721,881	\$ 0	\$ 721,881	
200		<b>Total</b>		\$ 2,958,777	\$ 0	\$ 2,958,777	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 9,315
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period		NPI		Adjustment
COMMUNITY CARE ON PALM							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1104851716		1
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 include 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	\$9,315	\$9,315	