

**REPORT
ON THE
RATE SETTING AUDIT**

**PALM VILLAGE RETIREMENT COMMUNITY
REEDLEY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1225142755**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Michael Harrold
Audit Supervisor: Kristina Nacino
Auditor: Inosencia Aparicio**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

March 12, 2014

David K. Reimer
President and CEO
Palm Village Retirement Community
703 W. Herbert Ave
Reedley, CA 93654

PALM VILLAGE RETIREMENT COMMUNITY
NATIONAL PROVIDER IDENTIFIER (NPI) 1225142755
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and 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, patient days, and use of share of cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$11,203, 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 Statements of Account Status.

David K. Reimer
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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 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.

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—Fresno at (559) 446-2458.

Original Signed by

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch
Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PALM VILLAGE RETIREMENT COMMUNITY

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

NPI:
1225142755

OSHPD Facility No.:
206100778

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
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SKILLED NURSING CARE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$	N/A	\$	3,963,201	\$	94.65
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$	N/A	\$	874,730	\$	20.89
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$	N/A	\$	1,019,685	\$	24.35
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$	N/A	\$	173,455	\$	4.14
5	Property Taxes (Sch. 5, Ln. 105)	\$	N/A	\$	239	\$	0.01
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$	N/A	\$	19,369	\$	0.46
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$	N/A	\$	93,605	\$	2.24
8	Caregiver Training (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$	N/A	\$	905,998	\$	21.64
11	Cost of Routine Service/Audited Total Costs	\$	7,063,586	\$	7,050,283	\$	168.38
12	Total Patient Days (Adj)		41,872		41,872		
13	Cost Per Patient Day (Cost Divided by Days)	\$	168.69	\$	168.38		
14	Overpayments (Adj 18, 19)	\$	0	\$	(11,203)		
15	Medi-Cal Days (Adj 17)		27,068		26,526		
16	Medi-Cal Managed Care Days (Adj)				0		

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		
21	Medi-Cal Days (Adj)		0		0		

MENTALLY DISORDERED CARE

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		

DEVELOPMENTALLY DISABLED CARE

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		

SUBACUTE CARE

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:
PALM VILLAGE RETIREMENT COMMUNITY

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

NPI:
1225142755

OSHPD Facility No.:
206100778

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
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	
TRANSITIONAL INPATIENT CARE				
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	
HOSPICE INPATIENT CARE				
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	
OTHER ROUTINE SERVICES				
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:
PALM VILLAGE RETIREMENT COMMUNITY

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

NPI:
1225142755

OSHPD Facility No.:
206100778

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	\$ 210,161	\$ 210,161		
160	Activities	212,819		\$ 212,819	
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	442,452	0	0	442,452
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	371,301	0	0	371,301
083	Speech Pathology	59,193	0	0	59,193
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	3,579,235	190,777	193,190	3,963,201
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	379,067	19,384	19,629	418,081
140	Beauty and Barber	51,233	0	0	51,233
145	Other Nonreimbursable	206,279	0	0	206,279
	TOTAL	\$ 5,511,740	\$ 210,161	\$ 212,819	\$ 5,511,740

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
PALM VILLAGE RETIREMENT COMMUNITY

NPI:
1225142755

OSHPD Facility Number:
206100778

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	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 441,971	\$ 441,971										
010	Housekeeping	170,057	1,260	\$ 171,317									
060	Laundry and Linen	175,330	4,844	2,426	\$ 182,600								
065	Dietary	804,503	16,571	8,300	9,513	\$ 838,887							
155	Social Services	N/A	250	125	0	0	\$ 376						
160	Activities	N/A	4,540	2,274	0	0	0	\$ 6,814					
165	Administration	N/A	4,307	2,157	0	0	0	0	\$ 6,464	\$ 6,464			
166	Medical Records	148,214	250	125	0	0	0	0	0	148,590		\$ 148,590	
170	Inservice Education - Nursing	88,710	160	80	0	0	0	0	\$ 88,951				
ANCILLARY SERVICES													
075	Patient Supplies		1,391	697	0	0	0	0	0	2,087	85	1,957	\$ 4,129
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,230	616	4,226	0	0	0	0	6,072	270	6,196	12,537
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		631	316	0	0	0	0	0	947	222	5,103	6,272
083	Speech Pathology		248	124	0	0	0	0	0	373	36	826	1,234
085	Pharmacy		0	0	0	0	0	0	0	0	121	2,786	2,907
090	Laboratory		0	0	0	0	0	0	0	0	5	107	111
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	10	225	234
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		74,183	37,156	142,728	449,164	341	6,186	80,746	790,504	3,511	80,714	874,730
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		325,954	113,839	22,636	389,723	35	629	8,204	861,019	1,914	44,006	906,939
140	Beauty and Barber		1,322	662	3,498	0	0	0	0	5,483	41	943	6,467
145	Other Nonreimbursable		4,827	2,418	0	0	0	0	0	7,245	249	5,729	13,223
	TOTAL	\$ 1,828,785	\$ 441,971	\$ 171,317	\$ 182,600	\$ 838,887	\$ 376	\$ 6,814	\$ 88,951	\$ 1,673,731	\$ 6,464	\$ 148,590	\$ 1,828,785

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PALM VILLAGE RETIREMENT COMMUNITY

NPI:
1225142755

OSHPD Facility Number:
206100778

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 1,105,794	\$ 1,105,794										
010	Housekeeping	71,558	3,153	\$ 74,711									
060	Laundry and Linen	33,629	12,120	1,058	\$ 46,807								
065	Dietary	935,855	41,461	3,620	2,438	\$ 983,374							
155	Social Services	6,189	626	55	0	0	\$ 6,870						
160	Activities	10,660	11,360	992	0	0	0	\$ 23,011					
165	Administration	N/A	10,776	941	0	0	0	0		\$ 11,717	\$ 11,717		
166	Medical Records	4,577	626	55	0	0	0	0		5,258		\$ 5,258	
170	Inservice Education - Nursing	0	401	35	0	0	0	0	\$ 437				
ANCILLARY SERVICES													
075	Patient Supplies	135,389	3,480	304	0	0	0	0	0	139,172	154	69	\$ 139,396
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	3,078	269	1,083	0	0	0	0	4,430	489	219	5,138
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,579	138	0	0	0	0	0	1,717	402	181	2,300
083	Speech Pathology	0	621	54	0	0	0	0	0	675	65	29	770
085	Pharmacy	204,770	0	0	0	0	0	0	0	204,770	220	99	205,088
090	Laboratory	7,843	0	0	0	0	0	0	0	7,843	8	4	7,855
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	16,514	0	0	0	0	0	0	0	16,514	18	8	16,540
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	218,023	185,603	16,204	36,586	526,527	6,236	20,889	396	1,010,464	6,365	2,856	1,019,685
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	6,762	815,523	49,645	5,802	456,848	634	2,122	40	1,337,377	3,470	1,557	1,342,404
140	Beauty and Barber	5,496	3,308	289	897	0	0	0	0	9,990	74	33	10,098
145	Other Nonreimbursable	185,566	12,077	1,054	0	0	0	0	0	198,697	452	203	199,352
	TOTAL	\$ 2,948,625	\$ 1,105,794	\$ 74,711	\$ 46,807	\$ 983,374	\$ 6,870	\$ 23,011	\$ 437	\$ 2,931,650	\$ 11,717	\$ 5,258	\$ 2,948,625

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PALM VILLAGE RETIREMENT COMMUNITY

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

NPI:
1225142755

OSHPD Facility Number:
206100778

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 100% Of Total	Property Tax 0% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 813,015	100%							
	Property Tax (line 40)	1,122	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 7,963	\$ 7,963				
166	Medical Records				463		\$ 463			
170	Inservice Education - Nursing			\$ 297						
ANCILLARY SERVICES										
075	Patient Supplies			0	2,571	105	6	\$ 2,682	\$ 2,679	\$ 4
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,482	332	19	2,833	2,829	4
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,167	273	16	1,456	1,454	2
083	Speech Pathology			0	459	44	3	506	505	1
085	Pharmacy			0	0	149	9	158	158	0
090	Laboratory			0	0	6	0	6	6	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	12	1	13	13	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			269	169,118	4,326	251	173,695	173,455	239
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			27	618,374	2,358	137	620,869	620,013	856
140	Beauty and Barber			0	2,616	51	3	2,670	2,666	4
145	Other Nonreimbursable			0	8,924	307	18	9,249	9,237	13
	TOTAL	\$ 814,137	100%	\$ 297	\$ 805,711	\$ 7,963	\$ 463	\$ 814,137	\$ 813,015	\$ 1,122

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PALM VILLAGE RETIREMENT COMMUNITY

NPI:
1225142755

OSHPD Facility Number:
206100778

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. 89% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 38,367												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,629,522												
	Total Costs Allocable as Administration	1,667,889	89%											
167	CDPH Licensing Fees	35,657	2%											
168	Professional Liability Insurance	172,322	9%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	1,875,868	100%						\$ 1,875,868					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 2,087	\$ 139,172	\$ 2,571	\$ 143,831	24,701	\$ 21,963	\$ 470	\$ 2,269	\$ 0	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			442,452	6,072	4,430	2,482	455,436	78,216	69,544	1,487	7,185	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			371,301	947	1,717	1,167	375,132	64,425	57,282	1,225	5,918	0	0
083	Speech Pathology			59,193	373	675	459	60,700	10,424	9,269	198	958	0	0
085	Pharmacy			0	0	204,770	0	204,770	35,167	31,268	668	3,231	0	0
090	Laboratory			0	0	7,843	0	7,843	1,347	1,198	26	124	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	16,514	0	16,514	2,836	2,522	54	261	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			3,963,201	790,504	1,010,464	169,118	5,933,288	1,018,972	905,998	19,369	93,605	0	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			418,081	861,019	1,337,377	618,374	3,234,850	555,548	493,954	10,560	51,034	0	0
140	Beauty and Barber			51,233	5,483	9,990	2,616	69,322	11,905	10,585	226	1,094	0	0
145	Other Nonreimbursable			206,279	7,245	198,697	8,924	421,145	72,327	64,308	1,375	6,644	0	0
	SUBTOTAL	\$ 1,875,868		\$ 5,511,740	\$ 1,673,731	\$ 2,931,650	\$ 805,711	\$ 10,922,832	\$ 1,875,868					
	Total Administrative Costs							\$ 1,875,868		\$ 1,667,889	\$ 35,657	\$ 172,322	\$ 0	\$ 0
	Unit Cost Multiplier							0.17173825						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 155,054	\$ 16,975	\$ 8,426	\$ 180,455							
	TOTAL FACILITY COSTS							\$ 12,979,155						

(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
PALM VILLAGE RETIREMENT COMMUNITY

NPI:
1225142755

OSHPD Facility Number:
206100778

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adj 15)	(Adj 15)	(Adj 15)	(Adj)	(Adj)	(Adj 16)	(Adj 16)	(Adj 16)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	4,314									
010	Housekeeping	589	589								
060	Laundry and Linen	2,264	2,264	2,264							
065	Dietary	7,745	7,745	7,745	28,758						
155	Social Services	117	117	117							
160	Activities	2,122	2,122	2,122							
165	Administration	2,013	2,013	2,013							
166	Medical Records	117	117	117							
170	Inservice Education - Nursing	75	75	75							
	ANCILLARY SERVICES										
075	Patient Supplies	650	650	650						143,831	143,831
077	Specialized Support Surfaces									0	0
080	Physical Therapy	575	575	575	12,775					455,436	455,436
081	Respiratory Therapy									0	0
082	Occupational Therapy	295	295	295						375,132	375,132
083	Speech Pathology	116	116	116						60,700	60,700
085	Pharmacy									204,770	204,770
090	Laboratory									7,843	7,843
095	Home Health Services									0	0
100	Other Ancillary Services									16,514	16,514
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	34,671	34,671	34,671	431,476	125,490	3,797,258	3,797,258	3,797,258	5,933,288	5,933,288
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	152,341	152,341	106,226	68,429	108,883	385,829	385,829	385,829	3,234,850	3,234,850
140	Beauty and Barber	618	618	618	10,576					69,322	69,322
145	Other Nonreimbursable	2,256	2,256	2,256						421,145	421,145
	TOTAL STATISTICS	210,878	206,564	159,860	552,014	234,373	4,183,087	4,183,087	4,183,087	10,922,832	10,922,832
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 210,161 0.050240648	\$ 212,819 0.050876064			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 441,971 2.13963227	\$ 171,317 1.07167048	\$ 182,600 0.33078942	\$ 838,887 3.57928337	\$ 376 0.00008982	\$ 6,814 0.00162903	\$ 88,951 0.02126440	\$ 6,464 0.00059182	\$ 148,590 0.01360359
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 1,105,794 5.35327550	\$ 74,711 0.46735318	\$ 46,807 0.08479296	\$ 983,374 4.19576592	\$ 6,870 0.00164233	\$ 23,011 0.00550105	\$ 437 0.00010436	\$ 11,717 0.00107270	\$ 5,258 0.00048138
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 814,137 3.86070145	\$ 16,655 0.08062908	\$ 2,321 0.01452173	\$ 8,956 0.01622432	\$ 31,105 0.13271433	\$ 463 0.00011064	\$ 8,394 0.00200673	\$ 297 0.00007093	\$ 7,963 0.00072904	\$ 463 0.00004237

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALM VILLAGE RETIREMENT COMMUNITY

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

NPI:
1225142755

OSHPD Facility Number:
206100778

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	\$ 91,691	\$ 225,455	\$ 317,146	(Sch 3)
005	.20-.39	Fringe Benefits	6200	37,536	87,289	124,825	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	325,068	780,726	1,105,794	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 454,295	\$ 1,093,470	\$ 1,547,765	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 38,143	\$ 93,787	\$ 131,930	(Sch 3)
010	.20-.39	Fringe Benefits	6300	11,023	27,104	38,127	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	20,688	50,870	71,558	(Sch 4)
010		Housekeeping - Total	6300	\$ 69,854	\$ 171,761	\$ 241,615	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 148,120	\$ 364,206	\$ 512,326	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	61,924	152,261	214,185	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	3,895	9,576	13,471	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	324	798	1,122	(Sch 5)
045		Property Insurance	7400	11,092	27,275	38,367	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	23,421	49,612	73,033	(Sch 5)
055		Interest - Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 772,925	\$ 1,868,959	\$ 2,641,884	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 102,590	\$ 31,905	\$ 134,495	(Sch 3)
060	.20-.39	Fringe Benefits	6400	31,148	9,687	40,835	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	25,650	7,979	33,629	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 159,388	\$ 49,571	\$ 208,959	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 344,528	\$ 298,933	\$ 643,461	(Sch 3)
065	.20-.39	Fringe Benefits	6500	86,227	74,815	161,042	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	501,083	434,772	935,855	(Sch 4)
065		Dietary - Total	6500	\$ 931,838	\$ 808,520	\$ 1,740,358	
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	135,389	0	135,389	(Sch 4)
075		Patient Supplies - Total	8100	\$ 135,389	\$ 0	\$ 135,389	
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 VILLAGE RETIREMENT COMMUNITY

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

NPI:
1225142755

OSHPD Facility Number:
206100778

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	442,452	0	442,452	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 442,452	\$ 0	\$ 442,452	
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	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	371,301	0	371,301	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 371,301	\$ 0	\$ 371,301	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	59,193	0	59,193	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 59,193	\$ 0	\$ 59,193	
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	204,770	0	204,770	(Sch 4)
085		Pharmacy - Total	8300	\$ 204,770	\$ 0	\$ 204,770	
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	7,843	0	7,843	(Sch 4)
090		Laboratory - Total	8400	\$ 7,843	\$ 0	\$ 7,843	
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	16,514	0	16,514	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 16,514	\$ 0	\$ 16,514	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALM VILLAGE RETIREMENT COMMUNITY

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

NPI:
1225142755

OSHPD Facility Number:
206100778

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		\$ 1,237,462	\$ 0	\$ 1,237,462	
		Routine Services					
105		Skilled Nursing Care					
105	.01-19	Salaries and Wages	6110	\$ 2,935,116	\$ 0	\$ 2,935,116	(Sch 2)
105	.20-39	Fringe Benefits	6110	644,119	0	644,119	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-99	Other - Nonlabor	6110	218,623	(600)	218,023	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,797,858	\$ (600)	\$ 3,797,258	
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 VILLAGE RETIREMENT COMMUNITY

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

NPI:
1225142755

OSHPD Facility Number:
206100778

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
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
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
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 314,623	\$ 314,623
139	.20-.39	Fringe Benefits	9100	0	64,444	64,444
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	6,762	6,762
139		Residential Care - Total	9100	\$ 0	\$ 385,829	\$ 385,829
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 44,773	\$ 0	\$ 44,773
140	.20-.39	Fringe Benefits	8900	6,460	0	6,460
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	5,496	0	5,496
140		Beauty and Barber - Total	8900	\$ 56,729	\$ 0	\$ 56,729
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 314,623	\$ (135,965)	\$ 178,658
145	.20-.39	Fringe Benefits	9100	64,444	(36,823)	27,621
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	6,762	178,804	185,566
145		Other Nonreimbursable - Total	9100	\$ 385,829	\$ 6,016	\$ 391,845
146		Subtotal 105 - 145		\$ 4,240,416	\$ 391,245	\$ 4,631,661
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 100,989	\$ 68,895	\$ 169,884
155	.20-.39	Fringe Benefits	6600	34,967	5,310	40,277
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	6,189	0	6,189
155		Social Services - Total	6600	\$ 142,145	\$ 74,205	\$ 216,350

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALM VILLAGE RETIREMENT COMMUNITY

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

NPI:
1225142755

OSHPD Facility Number:
206100778

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	\$ 95,343	\$ 74,145	\$ 169,488	(Sch 2)
160	.20-39	Fringe Benefits	6700	29,435	13,896	43,331	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-99	Other - Nonlabor	6700	10,136	524	10,660	(Sch 4)
160		Activities - Total	6700	\$ 134,914	\$ 88,565	\$ 223,479	
165		Administration					
165	.01-19	Salaries and Wages	6900	\$ 512,168	\$ 248,685	\$ 760,853	(Sch 6)
165	.20-39	Fringe Benefits	6900	88,006	47,924	135,930	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-99	Other - Nonlabor	6900	511,517	221,222	732,739	(Sch 6)
165		Administration - Total	6900	\$ 1,111,691	\$ 517,831	\$ 1,629,522	
166		Medical Records					
166	.01-19	Salaries and Wages	6900	\$ 112,841	\$ 0	\$ 112,841	(Sch 3)
166	.20-39	Fringe Benefits	6900	35,373	0	35,373	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-99	Other - Nonlabor	6900	4,577	0	4,577	(Sch 4)
166		Medical Records - Total	6900	\$ 152,791	\$ 0	\$ 152,791	
167		CDPH Licensing Fees	6900	\$ 35,657	\$ 0	\$ 35,657	(Sch 6)
168		Professional Liability Insurance	6900	\$ 172,322	\$ 0	\$ 172,322	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-19	Salaries and Wages	6800	\$ 72,746	\$ 0	\$ 72,746	(Sch 3)
170	.20-39	Fringe Benefits	6800	15,964	0	15,964	(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	\$ 88,710	\$ 0	\$ 88,710	
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		\$ 1,838,230	\$ 680,601	\$ 2,518,831	
200		Total		\$ 9,180,259	\$ 3,798,896	\$ 12,979,155	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 392,606	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
PALM VILLAGE RETIREMENT COMMUNITY

NPI:
1225142755

OSHPD Facility Number:
206100778

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

Line No.	Sub No.		AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
200		Total	162,770	365,413	26,432	(17,255)	(3,824)	0	0	0

Provider Name							Fiscal Period	Provider NPI		Adjustments
PALM VILLAGE RETIREMENT COMMUNITY							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1225142755		19
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>MEMORANDUM ADJUSTMENT</u>										
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include total facility group health insurance expense for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$392,606	\$392,606

Provider Name							Fiscal Period	Provider NPI		Adjustments	
PALM VILLAGE RETIREMENT COMMUNITY							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1225142755		19	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
RECLASSIFICATIONS OF REPORTED COSTS											
2	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$512,168	(\$178,658)	\$333,510 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	88,006	(27,621)	60,385 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	511,517	(159,134)	352,383 *	
	10.5	145	1	8A-1	145	1	Other Nonreimbursable - Salaries and Wages	314,623	178,658	493,281 *	
	10.5	145	2	8A-1	145	2	Other Nonreimbursable - Fringe Benefits	64,444	27,621	92,065 *	
	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other - Nonlabor	6,762	159,134	165,896 *	
							To reclassify non-allowable marketing and fund-raising expenses to a non-reimbursable cost center for proper cost determination and in conjunction with adjustment number 11. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304 and 2328				
3	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$37,536	(\$5,007)	\$32,529 *	
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	325,068	5,007	330,075 *	
							To reclassify maintenance expenses for proper cost reporting. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
4	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	* \$330,075	(\$19,746)	\$310,329 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 352,383	19,746	372,129 *	
							To reclassify vehicle operations expenses for proper cost reporting. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
5	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$218,623	(\$600)	\$218,023	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 372,129	600	372,729 *	
							To reclassify utilization review expenses for proper cost reporting. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
PALM VILLAGE RETIREMENT COMMUNITY							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1225142755		19	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
RECLASSIFICATIONS OF REPORTED COSTS											
6	10.5	145	1	8A-1	145	1	Other Nonreimbursable - Salaries and Wages	*	\$493,281	(\$314,623)	\$178,658
	10.5	145	2	8A-1	145	2	Other Nonreimbursable - Fringe Benefits	*	92,065	(64,444)	27,621
	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other - Nonlabor	*	165,896	(6,762)	159,134 *
	10.5	139	1	8A-1	139	1	Residential Care - Salaries and Wages		0	314,623	314,623
	10.5	139	2	8A-1	139	2	Residential Care - Fringe Benefits		0	64,444	64,444
	10.5	139	4	8A-1	139	4	Residential Care - Other - Nonlabor		0	6,762	6,762
							To reclassify the assisted living expenses to the appropriate cost center for proper cost reporting. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
PALM VILLAGE RETIREMENT COMMUNITY							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1225142755		19
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED COSTS										
7	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$91,691	\$225,455	\$317,146
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	* 32,529	92,296	124,825
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	* 310,329	805,016	1,115,345 *
	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	38,143	93,787	131,930
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	11,023	27,104	38,127
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	20,688	59,459	80,147 *
	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	148,120	365,730	513,850 *
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	61,924	152,261	214,185
	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other	3,895	9,576	13,471
	10.5	040	4	8A-1	040	4	Property Taxes	324	798	1,122
	10.5	045	4	8A-1	045	4	Property Insurance	11,092	27,275	38,367
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	23,421	81,251	104,672 *
	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	102,590	31,905	134,495
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	31,148	9,687	40,835
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	25,650	7,979	33,629
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	344,528	298,933	643,461
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	86,227	74,815	161,042
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	501,083	462,047	963,130 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* 333,510	298,177	631,687 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 60,385	55,575	115,960 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 372,729	293,167	665,896 *
							To add back costs apportioned to assisted living care to be allocated using statistics. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306			
8	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	* \$104,672	(\$7,978)	\$96,694 *
							To abate interest income against interest expense. 42 CFR 413.153(b)(2)(iii) CMS Pub. 15-1, Section 202.2			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
PALM VILLAGE RETIREMENT COMMUNITY							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1225142755		19	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
9	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	*	\$1,115,345	(\$5,727)	\$1,109,618 *
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	*	80,147	(8,589)	71,558
	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	*	513,850	(1,524)	512,326
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	*	96,694	(23,661)	73,033
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	*	963,130	(27,275)	935,855
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	631,687	(49,492)	582,195 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	115,960	(7,651)	108,309 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	665,896	(75,036)	590,860 *
							To include assisted living care portion of the provider's adjustments for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
10	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages		\$100,989	\$68,895	\$169,884
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits		34,967	5,310	40,277
	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages		95,343	74,145	169,488
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits		29,435	13,896	43,331
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor		10,136	524	10,660
							To add back the assisted living care directly assigned cost to the health care cost centers for proper allocation through the step-down process. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
11	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	\$582,195	\$178,658	\$760,853
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	108,309	27,621	135,930
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	590,860	159,134	749,994 *
							To reverse provider's adjustment of non-allowable marketing and fund-raising expenses in order to reclassify them to a non-reimbursable cost center. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304 and 2328				

Provider Name							Fiscal Period	Provider NPI		Adjustments	
PALM VILLAGE RETIREMENT COMMUNITY							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1225142755		19	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
12	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other - Nonlabor To include nonreimbursable expenses for proper cost reporting. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2302.8	*	\$159,134	\$26,432	\$185,566
13	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To abate transportation revenue against related expenses. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Sections 2300 and 2304	*	\$749,994	(\$17,255)	\$732,739
14	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To abate cable television revenue against related expenses. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Sections 2300 and 2304	*	\$1,109,618	(\$3,824)	\$1,105,794

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
PALM VILLAGE RETIREMENT COMMUNITY							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1225142755		19
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
15	10.7	139	1,2	7	139	N/A	Residential Care (Square Feet)	154,415	(2,074)	152,341	
	10.7	145	1,2	7	145	N/A	Other Nonreimbursable	182	2,074	2,256	
	10.7	139	3	7	139	N/A	Residential Care	154,415	(48,189)	106,226	
	10.7	145	3	7	145	N/A	Other Nonreimbursable	182	2,074	2,256	
	10.7	175	3	7	N/A	N/A	Total Square Feet - Housekeeping	205,975	(46,115)	159,860	
							To adjust square footage statistics to agree with the provider's records and prior year audit findings. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
16	10.7	139	6,7,8	7	139	N/A	Residential Care (Total Direct Cost)	0	385,829	385,829	
	10.7	175	6,7,8	7	N/A	N/A	Total Direct Cost	0	385,829	385,829	
							To include Direct Cost statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period		Provider NPI		Adjustments
PALM VILLAGE RETIREMENT COMMUNITY							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1225142755		19
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>											
17	4.1	5.00	2	1	15	N/A	Medi-Cal Days	27,068	(542)	26,526	
							To adjust reported Medi-Cal Nursing Facility days to agree with the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through July 31, 2013 Report Date: August 9, 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				

Provider Name							Fiscal Period	Provider NPI		Adjustments
PALM VILLAGE RETIREMENT COMMUNITY							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1225142755		19
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO OTHER MATTERS										
18	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$1,105	\$1,105
19	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover overbilling for period, as provider improperly deducted legend drugs from share of cost and due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761, 51511 and 51458.1	\$0	\$10,098	\$10,098