APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

PALM SPRINGS HEALTHCARE & REHABILITATION CENTER
PALM SPRINGS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1699747659

FISCAL PERIOD ENDED
DECEMBER 31, 2010

Audits Section – Sacramento
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Robert G. Kvick
Audit Supervisor: Blanca Dacanay
Auditor: Deborah Manduca

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

June 3, 2013

Trish Kelly
VP of Reimbursement
Fundamental Administrative Services, LLC
920 Ridgebrook Road
Sparks, MD 21152

In the Matter of:

PALM SPRINGS HEALTHCARE & REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1699747659
FISCAL PERIOD ENDED DECEMBER 31, 2010
APPEAL NUMBER NF13-1210-077A-CM

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated February 27, 2013, the following revisions are made to the Medi-Cal audit report dated June 13, 2012.

SUMMARY OF REVISIONS

	COST	COST PER DAY
Audited Cost and Cost Per Day	$ 5,156,809	$ 159.32
Revision	89,159	2.76
Revised Cost and Cost Per Day	$ 5,245,968	$ 162.08

Enclosed are the revised schedules detailing the results of the recomputation. If you have any questions in regard to this revision, please contact Deborah Manduca of my staff at (916) 650-6985.

Original Signed by

Robert G. Kvick, Chief
Audits Section—Sacramento
Financial Audits Branch

Financial Audits Branch/Audits Section—Sacramento
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STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PALM SPRINGS HEALTHCARE & REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1699747659

OSHPD Facility No.:
206331284

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 2,786,371	$ 2,786,371	$ 86.09
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 641,726	$ 721,135	$ 22.28
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ 565,057	$ 570,080	$ 17.61
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 241,108	$ 241,191	$ 7.45
5	Property Taxes (Sch. 5, Ln. 105)	$ 52,196	$ 52,214	$ 1.61
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ 22,070	$ 22,187	$ 0.69
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ 9,715	$ 9,767	$ 0.30
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 301,353	$ 302,955	$ 9.36
10	Cost of Administration (Sch. 6, Ln. 105)	$ 537,213	$ 540,069	$ 16.69
11	Cost of Routine Service/Revised Total Costs	$ 5,156,809.13	$ 5,245,968.54	$ 162.08
12	Total Patient Days (Rev)	32,367	32,367	
13	Cost Per Patient Day (Cost Divided by Days)	$ 159.32	$ 162.08	
14	Overpayments (Rev)	$ 8,657	$ 8,657	
15	Medi-Cal Days (Rev)	20,525	20,525	
16	Medi-Cal Managed Care Days (Rev)	0	0	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days (Rev)		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Rev)	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days (Rev)		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Rev)	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days (Rev)		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Rev)	$	$ 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 REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PALM SPRINGS HEALTHCARE & REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1699747659

OSHPD Facility No.:
206331284

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED 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. 42 + Ln. 43)	$ 0	$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
50	Total Patient Days (Rev)		0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Rev)	$	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
54	Total Patient Days (Rev)		0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Rev)	$	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
58	Total Patient Days (Rev)		0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Rev)	$	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
PALM SPRINGS HEALTHCARE & REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1699747659

OSHPD Facility No.:
206331284

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 51,838	$ 51,838			
160	Activities	68,757		$ 68,757		
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	420,921	0	0	420,921	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	224,521	0	0	224,521	
083	Speech Pathology	68,408	0	0	68,408	
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	2,665,776	51,838	68,757	2,786,371	*
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	$ 3,500,221	$ 51,838	$ 68,757	$ 3,500,221	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: PALM SPRINGS HEALTHCARE & REHABILITATION CENTER
Provider NPI: 1699747659
OSHPD Facility Number: 206331284
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 76,329	$ 76,329											
010	Housekeeping	197,759	641	$ 198,400										
060	Laundry and Linen	46,777	2,269	5,947	$ 54,993									
065	Dietary	304,306	8,681	22,756	0	$ 335,743								
155	Social Services	N/A	380	997	0	0	$ 1,377							
160	Activities	N/A	380	997	0	0	0	$ 1,377						
165	Administration	N/A	4,808	12,602	0	0	0	0		$ 17,410	$ 17,410			
166	Medical Records	60,261	781	2,046	0	0	0	0		63,088		$ 63,088		
170	Inservice Education - Nursing	79,077	0	0	0	0	0	0	$ 79,077					
	ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	42	153	$ 195	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		2,145	5,623	0	0	0	0	0	7,769	1,428	5,174	14,370	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		2,145	5,623	0	0	0	0	0	7,769	792	2,869	11,429	
083	Speech Pathology		2,142	5,615	0	0	0	0	0	7,757	303	1,096	9,156	
085	Pharmacy		0	0	0	0	0	0	0	0	754	2,732	3,486	
090	Laboratory		0	0	0	0	0	0	0	0	70	254	324	
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	253	918	1,171	
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		51,283	134,427	54,993	335,743	1,377	1,377	79,077	658,277	13,595	49,264	721,135	*
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		634	1,662	0	0	0	0	0	2,296	43	156	2,495	
145	Other Nonreimbursable		40	105	0	0	0	0	0	145	131	473	749	
	TOTAL	$ 764,509	$ 76,329	$ 198,400	$ 54,993	$ 335,743	$ 1,377	$ 1,377	$ 79,077	$ 684,011	$ 17,410	$ 63,088	$ 764,509	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: PALM SPRINGS HEALTHCARE & REHABILITATION CENTER
Provider NPI: 1699747659
OSHPD Facility Number: 206331284
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	$ 228,832	$ 228,832											
010	Housekeeping	21,589	1,920	$ 23,509										
060	Laundry and Linen	9,435	6,802	705	$ 16,941									
065	Dietary	210,505	26,026	2,696	0	$ 239,227								
155	Social Services	1,493	1,140	118	0	0	$ 2,751							
160	Activities	19,001	1,140	118	0	0	0	$ 20,259						
165	Administration	N/A	14,413	1,493	0	0	0	0		$ 15,907	$ 15,907			
166	Medical Records	3,378	2,341	242	0	0	0	0		5,961		$ 5,961		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies	13,250	0	0	0	0	0	0	0	13,250	39	14	$ 13,303	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	3,505	6,431	666	0	0	0	0	0	10,603	1,304	489	12,396	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	32	6,431	666	0	0	0	0	0	7,130	723	271	8,124	
083	Speech Pathology	2,500	6,421	665	0	0	0	0	0	9,587	276	104	9,967	
085	Pharmacy	236,932	0	0	0	0	0	0	0	236,932	689	258	237,879	
090	Laboratory	22,007	0	0	0	0	0	0	0	22,007	64	24	22,095	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	79,592	0	0	0	0	0	0	0	79,592	231	87	79,910	
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	104,151	153,745	15,929	16,941	239,227	2,751	20,259	0	553,004	12,421	4,655	570,080	*
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	6,373	1,900	197	0	0	0	0	0	8,470	39	15	8,524	
145	Other Nonreimbursable	40,590	120	12	0	0	0	0	0	40,722	119	45	40,887	
	TOTAL	$ 1,003,165	$ 228,832	$ 23,509	$ 16,941	$ 239,227	$ 2,751	$ 20,259	$ -	$ 981,297	$ 15,907	$ 5,961	$ 1,003,165	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PALM SPRINGS HEALTHCARE & REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1699747659

OSHPD Facility Number:
206331284

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 271,022	82%							
	Property Tax (line 40)	58,672	18%	$ 329,694						
005	Plant Operations and Maintenance			9,163	$ 9,163					
010	Housekeeping			2,690	77	$ 2,767				
060	Laundry and Linen			9,527	272	83	$ 9,882			
065	Dietary			36,455	1,042	317	0	$ 37,815		
155	Social Services			1,597	46	14	0	0	$ 1,657	
160	Activities			1,597	46	14	0	0	0	$ 1,657
165	Administration			20,189	577	176	0	0	0	0
166	Medical Records			3,278	94	29	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			9,009	258	78	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			9,009	258	78	0	0	0	0
083	Speech Pathology			8,995	257	78	0	0	0	0
085	Pharmacy			0	0	0	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			215,355	6,156	1,875	9,882	37,815	1,657	1,657
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			2,662	76	23	0	0	0	0
145	Other Nonreimbursable			168	5	1	0	0	0	0
	TOTAL	$ 329,694	100%	$ 329,694	$ 9,163	$ 2,767	$ 9,882	$ 37,815	$ 1,657	$ 1,657

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PALM SPRINGS HEALTHCARE & REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1699747659

OSHPD Facility Number:
206331284

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 82% Of Total	Property Tax 18% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 271,022	82%								
	Property Tax (line 40)	58,672	18%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 20,942	$ 20,942					
166	Medical Records				3,401		$ 3,401				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	0	51	8	$ 59	$ 48	$ 10	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	9,345	1,717	279	11,341	9,323	2,018	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	9,345	952	155	10,452	8,592	1,860	
083	Speech Pathology			0	9,330	364	59	9,753	8,018	1,736	
085	Pharmacy			0	0	907	147	1,054	867	188	
090	Laboratory			0	0	84	14	98	80	17	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	305	49	354	291	63	
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			0	274,396	16,353	2,656	293,405	241,191	52,214	*
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	2,761	52	8	2,821	2,319	502	
145	Other Nonreimbursable			0	174	157	26	357	293	64	
	TOTAL	$ 329,694	100%	$ -	$ 305,351	$ 20,942	$ 3,401	$ 329,694	$ 271,022	$ 58,672	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: PALM SPRINGS HEALTHCARE & REHABILITATION CENTER
Provider NPI: 1699747659
OSHPD Facility Number: 206331284
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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. 62% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 1% of Total	Quality Assur. Fees 35% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 33,894												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	657,730												
	Total Costs Allocable as Administration	691,624	62%											
167	DPH Licensing Fees	28,413	3%											
168	Professional Liability Insurance	12,508	1%											
169	Quality Assurance Fees	387,971	35%											
174	Caregiver Training	0	0%											
	Total	1,120,516	100%						$ 1,120,516					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ -	$ 13,250	$ -	$ 13,250	2,714	$ 1,675	$ 69	$ 30	$ 940	$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			420,921	7,769	10,603	9,345	448,637	91,887	56,716	2,330	1,026	31,815	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			224,521	7,769	7,130	9,345	248,764	50,951	31,449	1,292	569	17,641	0
083	Speech Pathology			68,408	7,757	9,587	9,330	95,081	19,474	12,020	494	217	6,743	0
085	Pharmacy			0	0	236,932	0	236,932	48,527	29,953	1,231	542	16,802	0
090	Laboratory			0	0	22,007	0	22,007	4,507	2,782	114	50	1,561	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	79,592	0	79,592	16,302	10,062	413	182	5,644	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			2,786,371	658,277	553,004	274,396	4,272,048	874,978	540,069	22,187	9,767	302,955	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	2,296	8,470	2,761	13,527	2,771	1,710	70	31	959	0
145	Other Nonreimbursable			0	145	40,722	174	41,042	8,406	5,188	213	94	2,911	0
	SUBTOTAL	$ 1,120,516		$ 3,500,221	$ 684,011	$ 981,297	$ 305,351	$ 5,470,881	$ 1,120,516					
	Total Administrative Costs							$ 1,120,516		$ 691,624	$ 28,413	$ 12,508	$ 387,971	$ -
	Unit Cost Multiplier							0.20481456						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 80,498	$ 21,868	$ 24,343	$ 126,708						
	TOTAL FACILITY COSTS							$ 6,718,105						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: PALM SPRINGS HEALTHCARE & REHABILITATION CENTER
Provider NPI: 1699747659
OSHPD Facility Number: 206331284
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	654									
010	Housekeeping	192	192								
060	Laundry and Linen	680	680	680							
065	Dietary	2,602	2,602	2,602							
155	Social Services	114	114	114							
160	Activities	114	114	114							
165	Administration	1,441	1,441	1,441							
166	Medical Records	234	234	234							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									13,250	13,250
077	Specialized Support Surfaces									0	0
080	Physical Therapy	643	643	643						448,637	448,637
081	Respiratory Therapy									0	0
082	Occupational Therapy	643	643	643						248,764	248,764
083	Speech Pathology	642	642	642						95,081	95,081
085	Pharmacy									236,932	236,932
090	Laboratory									22,007	22,007
095	Home Health Services									0	0
100	Other Ancillary Services									79,592	79,592
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	15,371	15,371	15,371	321,640	96,492	2,769,927	2,769,927	2,769,927	4,272,048	4,272,048
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	190	190	190						13,527	13,527
145	Other Nonreimbursable	12	12	12						41,042	41,042
	TOTAL STATISTICS	23,532	22,878	22,686	321,640	96,492	2,769,927	2,769,927	2,769,927	5,470,881	5,470,881
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 51,838	$ 68,757			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.018714573	0.024822676			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 76,329	$ 198,400	$ 54,993	$ 335,743	$ 1,377	$ 1,377	$ 79,077	$ 17,410	$ 63,088
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.33634933	8.74546324	0.17097573	3.47948925	0.00049724	0.00049724	0.02854841	0.00318228	0.01153163
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 228,832	$ 23,509	$ 16,941	$ 239,227	$ 2,751	$ 20,259	$ -	$ 15,907	$ 5,961
	UNIT COST MULTIPLIER (INDIRECT OTHER)		10.00227293	1.03629712	0.05267140	2.47924553	0.00099331	0.00731405	0.00000000	0.00290750	0.00108959
	TOTAL CAPITAL COSTS - SCH. 5	$ 329,694	$ 9,163	$ 2,767	$ 9,882	$ 37,815	$ 1,657	$ 1,657	$ -	$ 20,942	$ 3,401
	UNIT COST MULTIPLIER (CAPITAL COSTS)	14.01045385	0.40050865	0.12196530	0.03072501	0.39189444	0.00059812	0.00059812	0.00000000	0.00382789	0.00062160

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
PALM SPRINGS HEALTHCARE & REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1699747659

OSHPD Facility Number:
206331284

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 59,835	$ 0	$ 59,835	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,494	0	16,494	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	228,832	0	228,832	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 305,161	$ 0	$ 305,161	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 139,333	$ 0	$ 139,333	(Sch 3)
010	.20-.39	Fringe Benefits	6300	58,426	0	58,426	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	21,589	0	21,589	(Sch 4)
010		Housekeeping - Total	6300	$ 219,348	$ 0	$ 219,348	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 79,730	$ 0	$ 79,730	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	52,898	0	52,898	(Sch 5)
025		Depreciation: Equipment	7140	21,726	0	21,726	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	116,668	0	116,668	(Sch 5)
040		Property Taxes	7300	58,672	0	58,672	(Sch 5)
045		Property Insurance	7400	33,894	0	33,894	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	$ 0	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 888,097	$ 0	$ 888,097	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 32,802	$ 0	$ 32,802	(Sch 3)
060	.20-.39	Fringe Benefits	6400	13,975	0	13,975	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	9,435	0	9,435	(Sch 4)
060		Laundry and Linen - Total	6400	$ 56,212	$ 0	$ 56,212	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 216,898	$ 0	$ 216,898	(Sch 3)
065	.20-.39	Fringe Benefits	6500	87,408	0	87,408	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	210,505	0	210,505	(Sch 4)
065		Dietary - Total	6500	$ 514,811	$ 0	$ 514,811	
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	13,250	0	13,250	(Sch 4)
075		Patient Supplies - Total	8100	$ 13,250	$ 0	$ 13,250	
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 REVISED PROGRAM EXPENSES

Provider Name:
PALM SPRINGS HEALTHCARE & REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1699747659

OSHPD Facility Number:
206331284

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 325,339	$ 0	$ 325,339	(Sch 2)
080	.20-.39	Fringe Benefits	8200	84,311	0	84,311	(Sch 2)
080	.79	Agency Staff	8200	11,271	0	11,271	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	3,505	0	3,505	(Sch 4)
080		Physical Therapy - Total	8200	$ 424,426	$ 0	$ 424,426	
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	$ 178,117	$ 0	$ 178,117	(Sch 2)
082	.20-.39	Fringe Benefits	8250	44,927	0	44,927	(Sch 2)
082	.79	Agency Staff	8250	1,477	0	1,477	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	32	0	32	(Sch 4)
082		Occupational Therapy - Total	8250	$ 224,553	$ 0	$ 224,553	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 8,844	$ 0	$ 8,844	(Sch 2)
083	.20-.39	Fringe Benefits	8280	1,969	0	1,969	(Sch 2)
083	.79	Agency Staff	8280	57,595	0	57,595	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	2,500	0	2,500	(Sch 4)
083		Speech Pathology - Total	8280	$ 70,908	$ 0	$ 70,908	
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	241,865	(4,933)	236,932	(Sch 4)
085		Pharmacy - Total	8300	$ 241,865	$ (4,933)	$ 236,932	
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	22,007	0	22,007	(Sch 4)
090		Laboratory - Total	8400	$ 22,007	$ 0	$ 22,007	
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	79,592	0	79,592	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 79,592	$ 0	$ 79,592	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
PALM SPRINGS HEALTHCARE & REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1699747659

OSHPD Facility Number:
206331284

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
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		$ 1,076,601	$ (4,933)	$ 1,071,668	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,924,446	$ 0	$ 1,924,446	(Sch 2)
105	.20-.39	Fringe Benefits	6110	741,330	0	741,330	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	99,218	4,933	104,151	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 2,764,994	$ 4,933	$ 2,769,927	
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 REVISED PROGRAM EXPENSES

Provider Name:
PALM SPRINGS HEALTHCARE & REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1699747659

OSHPD Facility Number:
206331284

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
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	6,373	0	6,373	(Sch 4)
140		Beauty and Barber - Total	8900	$ 6,373	$ 0	$ 6,373	
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	40,590	0	40,590	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 40,590	$ 0	$ 40,590	
146		**Subtotal 105 - 145**		$ 2,811,957	$ 4,933	$ 2,816,890	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 35,752	$ 0	$ 35,752	(Sch 2)
155	.20-.39	Fringe Benefits	6600	16,086	0	16,086	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,493	0	1,493	(Sch 4)
155		Social Services - Total	6600	$ 53,331	$ 0	$ 53,331	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
PALM SPRINGS HEALTHCARE & REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1699747659

OSHPD Facility Number:
206331284

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 50,932	$ 0	$ 50,932	(Sch 2)
160	.20-.39	Fringe Benefits	6700	17,825	0	17,825	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	19,001	0	19,001	(Sch 4)
160		Activities - Total	6700	$ 87,758	$ 0	$ 87,758	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 265,479	$ 0	$ 265,479	(Sch 6)
165	.20-.39	Fringe Benefits	6900	115,920	0	115,920	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	276,331	0	276,331	(Sch 6)
165		Administration - Total	6900	$ 657,730	$ 0	$ 657,730	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 51,080	$ 0	$ 51,080	(Sch 3)
166	.20-.39	Fringe Benefits	6900	9,181	0	9,181	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,378	0	3,378	(Sch 4)
166		Medical Records - Total	6900	$ 63,639	$ 0	$ 63,639	
167		CDPH Licensing Fees	6900	$ 28,413	$ 0	$ 28,413	(Sch 6)
168		Professional Liability Insurance	6900	$ 12,508	$ 0	$ 12,508	(Sch 6)
169		Quality Assurance Fees	6900	$ 387,971	$ 0	$ 387,971	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 0	$ 61,402	$ 61,402	(Sch 3)
170	.20-.39	Fringe Benefits	6800	0	17,675	17,675	(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	$ 0	$ 79,077	$ 79,077	
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		$ 1,291,350	$ 79,077	$ 1,370,427	
200		**Total**		**$ 6,639,028**	**$ 79,077**	**$ 6,718,105**	

Provider Name: PALM SPRINGS HEALTHCARE & REHABILITATION CENTER

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	0								
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	0								
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	0								
010	3	Housekeeping - Agency Staff	0								
010	4	Housekeeping - Other - Nonlabor	0								
015	4	Depreciation: Buildings and Improvements	0								
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	0								
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	0								
040	4	Property Taxes	0								
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	0								
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
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	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	0								
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	0								
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	0								
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
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	(4,933)		(4,933)						
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	4,933		4,933						
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	0								
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	61,402	61,402							
170	2	Inservice Education - Nursing - Fringe Benefits	17,675	17,675							
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$79,077 (To Sch 8)	79,077	0	0	0	0	0	0	0

Provider Name	Fiscal Period	Provider NPI	Revisions
PALM SPRINGS HEALTHCARE & REHABILITATION CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1699747659	2

Report References										
	Cost Report			Revised Report						
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Revisions	As Audited	Increase (Decrease)	As Revised
1	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	$0	$61,402	$61,402
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	0	17,675	17,675
							APPEAL FINDINGS - ISSUE 1 & 2			
2	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	$241,865	($4,933)	$236,932
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	99,218	4,933	104,151
							APPEAL FINDINGS - ISSUE 3			