REPORT
ON THE
RATE SETTING AUDIT

PACIFIC PALMS HEALTHCARE
LONG BEACH, CALIFORNIA
PROVIDER NUMBER: ZZT06164G
NATIONAL PROVIDER IDENTIFIER: 1053418335

FISCAL PERIOD ENDED
DECEMBER 31, 2009

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

Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Andre Shammas

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

TOBY DOUGLAS
Director

EDMUND G. BROWN JR.
Governor

Date: June 24, 2011

Gloria A. Fonacier, Controller
Pacific Palms Healthcare, LLC
2368 Torrance Blvd.
Torrance, CA 90501

PROVIDER: PACIFIC PALMS HEALTHCARE
PROVIDER NO. ZZT06164G
NATIONAL PROVIDER IDENTIFIER 1053418335
FISCAL PERIOD ENDED DECEMBER 31, 2009

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules

2. Audit Adjustments Schedule

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

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
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2825
(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 95899-7413

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 95814-5005
(916) 440-7700

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

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

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

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

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
PACIFIC PALMS HEALTHCARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZT06164G

NPI:
1053418335

OSHPD Facility No.:
206190279

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ N/A	$ 2,738,970	$ 79.96
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 761,300	$ 22.22
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 676,609	$ 19.75
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 425,849	$ 12.43
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 62,467	$ 1.82
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 32,122	$ 0.94
7	Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 260,857	$ 7.62
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 286,240	$ 8.36
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 651,398	$ 19.02
11	Cost of Routine Service/Audited Total Costs	$ 5,978,178	$ 5,895,812	$ 172.12
12	Total Patient Days (Adj)	34,255	34,255	
13	Cost Per Patient Day (Cost Divided by Days)	$ 174.52	$ 172.12	
14	Overpayments (Adj)	$ 0	$ 0	
15				
	INTERMEDIATE CARE			
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
17	Total Patient Days (Adj)		0	
18	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
19	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
21	Total Patient Days (Adj)		0	
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
23	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED			
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
25	Total Patient Days (Adj)		0	
26	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
27	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name: PACIFIC PALMS HEALTHCARE

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06164G

NPI: 1053418335

OSHPD Facility No.: 206190279

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE - PEDIATRIC SUBACUTE			
42	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	$ 0	$ 0	
43	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
44	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
45	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
46	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
47	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
49	Total Patient Days (Adj)		0	
50	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
51	Overpayments (Adj)	$	$ 0	
	HOSPICE INPATIENT CARE			
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
53	Total Patient Days (Adj)		0	
54	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
55	Overpayments (Adj)	$	$ 0	
	OTHER ROUTINE SERVICES			
56	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
57	Total Patient Days (Adj)		0	
58	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
59	Overpayments (Adj)	$	$ 0	

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name: PACIFIC PALMS HEALTHCARE

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06164G

NPI: 1053418335

OSHPD Facility No.: 206190279

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 (Salaries, Fringe Benefits, & Agency Labor)	$ 80,297	$ 80,297			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	112,284		$ 112,284		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	36,309	0	0	36,309	***
077	Specialized Support Surfaces	N/A	0	0	0	***
080	Physical Therapy	253,987	0	0	253,987	***
081	Respiratory Therapy	1,883	0	0	1,883	***
082	Occupational Therapy	200,843	0	0	200,843	***
083	Speech Pathology	13,874	0	0	13,874	***
085	Pharmacy	262,188	0	0	262,188	***
090	Laboratory	15,621	0	0	15,621	***
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	26,463	0	0	26,463	
101	Subacute Ancillary Services	0	0	0	0	
102	Subacute Pediatrics Ancillary Services	0	0	0	0	**
	ROUTINE SERVICES					
105	Skilled Nursing Care	2,546,389	80,297	112,284	2,738,970	*
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 - Pediatrics	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	$ 3,550,138	$ 80,297	$ 112,284	$ 3,550,138	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
PACIFIC PALMS HEALTHCARE	ZZT06164G	1053418335	206190279	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 70,017	$ 70,017											
010	Housekeeping	176,926	419	$ 177,345										
060	Laundry and Linen	78,172	5,422	13,817	$ 97,411									
065	Dietary	299,432	9,541	24,311	0	$ 333,283								
155	Social Services	N/A	100	254	0	0	$ 354							
160	Activities	N/A	595	1,517	0	0	0	$ 2,113						
165	Administration	N/A	2,675	6,815	0	0	0	0		$ 9,490	$ 9,490			
166	Medical Records	93,185	363	924	0	0	0	0		94,472		$ 94,472		
170	Inservice Education - Nursing	67,466	206	526	0	0	0	0	$ 68,198					
	ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	64	636	$ 700	***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	24	242	266	***
080	Physical Therapy		1,427	3,636	0	0	0	0	0	5,063	482	4,800	10,346	***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	3	33	36	***
082	Occupational Therapy		539	1,373	0	0	0	0	0	1,912	367	3,652	5,931	***
083	Speech Pathology		0	0	0	0	0	0	0	0	24	243	268	***
085	Pharmacy		0	0	0	0	0	0	0	0	462	4,595	5,056	***
090	Laboratory		0	0	0	0	0	0	0	0	27	274	301	***
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	47	464	510	
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	**
	ROUTINE SERVICES													
105	Skilled Nursing Care		48,604	123,850	97,411	333,283	354	2,113	68,198	673,813	7,986	79,501	761,300	*
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 - Pediatrics		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		126	322	0	0	0	0	0	449	3	31	483	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 785,198	$ 70,017	$ 177,345	$ 97,411	$ 333,283	$ 354	$ 2,113	$ 68,198	$ 681,237	$ 9,490	$ 94,472	$ 785,198	

* (To Schedule 1)
** (To Pediatric Subacute Schedule 1)
*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
PACIFIC PALMS HEALTHCARE	ZZT06164G	1053418335	206190279	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 182,451	$ 182,451											
010	Housekeeping	35,433	1,092	$ 36,525										
060	Laundry and Linen	10,078	14,129	2,846	$ 27,053									
065	Dietary	203,847	24,861	5,007	0	$ 233,715								
155	Social Services	8,015	260	52	0	0	$ 8,327							
160	Activities	4,954	1,552	312	0	0	0	$ 6,818						
165	Administration	N/A	6,969	1,404	0	0	0	0		$ 8,373	$ 8,373			
166	Medical Records	17,497	945	190	0	0	0	0		18,632		$ 18,632		
170	Inservice Education - Nursing	130	537	108	0	0	0	0	$ 776					
	ANCILLARY SERVICES													
075	Patient Supplies	0	0	0	0	0	0	0	0	0	56	125	$ 182	***
077	Specialized Support Surfaces	13,813	0	0	0	0	0	0	0	13,813	21	48	13,882	***
080	Physical Therapy	0	3,719	749	0	0	0	0	0	4,468	425	947	5,840	***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	3	7	9	***
082	Occupational Therapy	0	1,404	283	0	0	0	0	0	1,687	324	720	2,731	***
083	Speech Pathology	0	0	0	0	0	0	0	0	0	22	48	70	***
085	Pharmacy	0	0	0	0	0	0	0	0	0	407	906	1,313	***
090	Laboratory	0	0	0	0	0	0	0	0	0	24	54	78	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	41	91	133	
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	**
	ROUTINE SERVICES													
105	Skilled Nursing Care	225,034	126,653	25,508	27,053	233,715	8,327	6,818	776	653,883	7,046	15,680	676,609	*
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 - Pediatrics		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		329	66	0	0	0	0	0	396	3	6	405	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 701,252	$ 182,451	$ 36,525	$ 27,053	$ 233,715	$ 8,327	$ 6,818	$ 776	$ 674,247	$ 8,373	$ 18,632	$ 701,252	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: PACIFIC PALMS HEALTHCARE

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06164G

NPI: 1053418335

OSHPD Facility Number: 206190279

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)	$ 442,201	87%							
	Property Tax (line 40)	64,866	13%	$ 507,067						
005	Plant Operations and Maintenance			44,021	$ 44,021					
010	Housekeeping			2,772	264	$ 3,035				
060	Laundry and Linen			35,859	3,409	236	$ 39,505			
065	Dietary			63,095	5,998	416	0	$ 69,509		
155	Social Services			660	63	4	0	0	$ 727	
160	Activities			3,938	374	26	0	0	0	$ 4,338
165	Administration			17,688	1,682	117	0	0	0	0
166	Medical Records			2,398	228	16	0	0	0	0
170	Inservice Education - Nursing			1,364	130	9	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			9,438	897	62	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,564	339	24	0	0	0	0
083	Speech Pathology			0	0	0	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 Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			321,435	30,558	2,120	39,505	69,509	727	4,338
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 - Pediatrics			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			836	79	6	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 507,067	100%	$ 507,067	$ 44,021	$ 3,035	$ 39,505	$ 69,509	$ 727	$ 4,338

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: PACIFIC PALMS HEALTHCARE

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06164G

NPI: 1053418335

OSHPD Facility Number: 206190279

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 87% Of Total	Property Tax 13% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 442,201	87%								
	Property Tax (line 40)	64,866	13%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 19,486	$ 19,486					
166	Medical Records				2,642		$ 2,642				
170	Inservice Education - Nursing			$ 1,503							
	ANCILLARY SERVICES										
075	Patient Supplies			0	0	131	18	$ 149	$ 130	$ 19	***
077	Specialized Support Surfaces			0	0	50	7	57	49	7	***
080	Physical Therapy			0	10,397	990	134	11,522	10,048	1,474	***
081	Respiratory Therapy			0	0	7	1	8	7	1	***
082	Occupational Therapy			0	3,926	753	102	4,782	4,170	612	***
083	Speech Pathology			0	0	50	7	57	50	7	***
085	Pharmacy			0	0	948	128	1,076	939	138	***
090	Laboratory			0	0	56	8	64	56	8	***
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	96	13	109	95	14	
101	Subacute Ancillary Services			0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	**
	ROUTINE SERVICES										
105	Skilled Nursing Care			1,503	469,695	16,398	2,223	488,316	425,849	62,467	*
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 - Pediatrics			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	921	6	1	928	809	119	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 507,067	100%	$ 1,503	$ 484,939	$ 19,486	$ 2,642	$ 507,067	$ 442,201	$ 64,866	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
PACIFIC PALMS HEALTHCARE	ZZT06164G	1053418335	206190279	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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. 53% of Total	DPH License Fees 3% of Total	Liability Insurance 21% of Total	Quality Assur. Fees 23% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 20,412													
055	Interest-Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	753,645													
	Total Costs Allocable as Administration	774,057	53%												
167	DPH Licensing Fees	38,171	3%												
168	Liability Insurance	309,976	21%												
169	Quality Assurance Fees	340,139	23%												
174	Caregiver Training	0	0%												
	Total	1,462,343	100%						$ 1,462,343						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 36,309	$ -	$ -	$ -	$ 36,309	9,850	$ 5,214	$ 257	$ 2,088	$ 2,291	$ -	***
077	Specialized Support Surfaces			0	0	13,813	0	13,813	3,747	1,983	98	794	872	0	***
080	Physical Therapy			253,987	5,063	4,468	10,397	273,915	74,307	39,333	1,940	15,751	17,284	0	***
081	Respiratory Therapy			1,883	0	0	0	1,883	511	270	13	108	119	0	***
082	Occupational Therapy			200,843	1,912	1,687	3,926	208,368	56,526	29,921	1,475	11,982	13,148	0	***
083	Speech Pathology			13,874	0	0	0	13,874	3,764	1,992	98	798	875	0	***
085	Pharmacy			262,188	0	0	0	262,188	71,126	37,649	1,857	15,077	16,544	0	***
090	Laboratory			15,621	0	0	0	15,621	4,238	2,243	111	898	986	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			26,463	0	0	0	26,463	7,179	3,800	187	1,522	1,670	0	
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	**
	ROUTINE SERVICES														
105	Skilled Nursing Care			2,738,970	673,813	653,883	469,695	4,536,361	1,230,617	651,398	32,122	260,857	286,240	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 - Pediatrics			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	449	396	921	1,765	479	253	12	102	111	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 1,462,343		$ 3,550,138	$ 681,237	$ 674,247	$ 484,939	$ 5,390,561	$ 1,462,343						
	Total Administrative Costs							$ 1,462,343		$ 774,057	$ 38,171	$ 309,976	$ 340,139	$ -	
	Unit Cost Multiplier							0.27127843							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 103,961	$ 27,005	$ 19,486	$ 150,452							
	TOTAL FACILITY COSTS							$ 7,003,356							

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
PACIFIC PALMS HEALTHCARE	ZZT06164G	1053418335	206190279	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adjs 1,13)	(Adjs 1,13)	(Adjs 1,13)	(Adj 3)	(Adj 4)					
	GENERAL SERVICES										
005	Plant Operations and Maintenance	2,001									
010	Housekeeping	126	126								
060	Laundry and Linen	1,630	1,630	1,630							
065	Dietary	2,868	2,868	2,868							
155	Social Services	30	30	30							
160	Activities	179	179	179							
165	Administration	804	804	804							
166	Medical Records	109	109	109							
170	Inservice Education - Nursing	62	62	62							
	ANCILLARY SERVICES										
075	Patient Supplies									36,309	36,309
077	Specialized Support Surfaces									13,813	13,813
080	Physical Therapy	429	429	429						273,915	273,915
081	Respiratory Therapy									1,883	1,883
082	Occupational Therapy	162	162	162						208,368	208,368
083	Speech Pathology									13,874	13,874
085	Pharmacy									262,188	262,188
090	Laboratory									15,621	15,621
095	Home Health Services									0	0
100	Other Ancillary Services									26,463	26,463
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	14,611	14,611	14,611	77,074	102,765	2,771,423	2,771,423	2,771,423	4,536,361	4,536,361
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 - Pediatrics						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	38	38	38						1,765	1,765
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	23,049	21,048	20,922	77,074	102,765	2,771,423	2,771,423	2,771,423	5,390,561	5,390,561
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 80,297	$ 112,284			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.028973203	0.040514927			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 70,017	$ 177,345	$ 97,411	$ 333,283	$ 354	$ 2,113	$ 68,198	$ 9,490	$ 94,472
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.32653934	8.47649096	1.26386251	3.24315760	0.00012777	0.00076233	0.02460750	0.00176042	0.01752536
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 182,451	$ 36,525	$ 27,053	$ 233,715	$ 8,327	$ 6,818	$ 776	$ 8,373	$ 18,632
	UNIT COST MULTIPLIER (INDIRECT OTHER)		8.66832953	1.74578002	0.35100032	2.27426328	0.00300475	0.00246015	0.00027988	0.00155326	0.00345644
	TOTAL CAPITAL COSTS - SCH. 5	$ 507,067	$ 44,021	$ 3,035	$ 39,505	$ 69,509	$ 727	$ 4,338	$ 1,503	$ 19,486	$ 2,642
	UNIT COST MULTIPLIER (CAPITAL COSTS)	21.99952276	2.09145976	0.14508478	0.51255663	0.67638827	0.00026235	0.00156535	0.00054219	0.00361480	0.00049007

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: PACIFIC PALMS HEALTHCARE

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06164G

NPI: 1053418335

OSHPD Facility Number: 206190279

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 64,011	$ (5,693)	$ 58,318	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,937	(1,238)	11,699	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	184,763	(2,312)	182,451	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 261,711	$ (9,243)	$ 252,468	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 146,213	$ 0	$ 146,213	(Sch 3)
010	.20-.39	Fringe Benefits	6300	31,692	(979)	30,713	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	35,433	0	35,433	(Sch 4)
010		Housekeeping - Total	6300	$ 213,338	$ (979)	$ 212,359	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	2,267	0	2,267	(Sch 5)
025		Depreciation: Equipment	7140	9,971	0	9,971	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	429,963	0	429,963	(Sch 5)
040		Property Taxes	7300	64,866	0	64,866	(Sch 5)
045		Property Insurance	7400	20,412	0	20,412	(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		$ 1,002,528	$ (10,222)	$ 992,306	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 64,218	$ 0	$ 64,218	(Sch 3)
060	.20-.39	Fringe Benefits	6400	14,384	(430)	13,954	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	10,078	0	10,078	(Sch 4)
060		Laundry and Linen - Total	6400	$ 88,680	$ (430)	$ 88,250	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 251,721	$ 0	$ 251,721	(Sch 3)
065	.20-.39	Fringe Benefits	6500	49,397	(1,686)	47,711	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	203,847	0	203,847	(Sch 4)
065		Dietary - Total	6500	$ 504,965	$ (1,686)	$ 503,279	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services (Note 1)					
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	36,309	0	36,309	
075		Patient Supplies - Total	8100	$ 36,309	$ 0	$ 36,309	(Sch 2)
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	13,813	0	13,813	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 13,813	$ 0	$ 13,813	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: PACIFIC PALMS HEALTHCARE

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06164G

NPI: 1053418335

OSHPD Facility Number: 206190279

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	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	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	253,987	0	253,987	
080		Physical Therapy - Total	8200	$ 253,987	$ 0	$ 253,987	(Sch 2)
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	1,883	1,883	
081		Respiratory Therapy - Total	8220	$ 0	$ 1,883	$ 1,883	(Sch 2)
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	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	200,843	0	200,843	
082		Occupational Therapy - Total	8250	$ 200,843	$ 0	$ 200,843	(Sch 2)
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	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	13,874	0	13,874	
083		Speech Pathology - Total	8280	$ 13,874	$ 0	$ 13,874	(Sch 2)
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	254,208	7,980	262,188	
085		Pharmacy - Total	8300	$ 254,208	$ 7,980	$ 262,188	(Sch 2)
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	15,621	0	15,621	
090		Laboratory - Total	8400	$ 15,621	$ 0	$ 15,621	(Sch 2)
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	
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	(Sch 2)
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	24,763	1,700	26,463	
100		Other Ancillary Services - Total	8900	$ 24,763	$ 1,700	$ 26,463	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: PACIFIC PALMS HEALTHCARE

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06164G

NPI: 1053418335

OSHPD Facility Number: 206190279

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute 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	
101		Subacute Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102		Subacute Pediatrics 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	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
104		Subtotal 075 - 102		$ 813,418	$ 11,563	$ 824,981	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 2,187,692	$ (32,021)	$ 2,155,671	(Sch 2)
105	.20-.39	Fringe Benefits	6110	409,852	(19,134)	390,718	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	254,597	(29,563)	225,034	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 2,852,141	$ (80,718)	$ 2,771,423	
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 - Pediatrics					
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	
126		Subacute Care - Pediatrics - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: PACIFIC PALMS HEALTHCARE

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06164G

NPI: 1053418335

OSHPD Facility Number: 206190279

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$ 0	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$ 0	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	0	0	0	
140	.40-.99	Other - Nonlabor	8900	0	0	0	
140		Beauty and Barber - Total	8900	$ 0	$ 0	$ 0	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
146		**Subtotal 105 - 145**		$ 2,852,141	$ (80,718)	$ 2,771,423	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 73,248	$ (5,176)	$ 68,072	(Sch 2)
155	.20-.39	Fringe Benefits	6600	13,452	(1,227)	12,225	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	8,015	0	8,015	(Sch 4)
155		Social Services - Total	6600	$ 94,715	$ (6,403)	$ 88,312	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: PACIFIC PALMS HEALTHCARE

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06164G

NPI: 1053418335

OSHPD Facility Number: 206190279

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 93,417	$ 0	$ 93,417	(Sch 2)
160	.20-.39	Fringe Benefits	6700	19,493	(626)	18,867	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,954	0	4,954	(Sch 4)
160		Activities - Total	6700	$ 117,864	$ (626)	$ 117,238	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 253,048	$ 16,354	$ 269,402	(Sch 6)
165	.20-.39	Fringe Benefits	6900	43,676	21,791	65,467	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	397,340	21,436	418,776	(Sch 6)
165		Administration - Total	6900	$ 694,064	$ 59,581	$ 753,645	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 84,628	$ (3,847)	$ 80,781	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	13,518	(1,114)	12,404	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	17,497	0	17,497	(Sch 4)
166		Medical Records - Total	6900	$ 115,643	$ (4,961)	$ 110,682	
167		DPH Licensing Fees	6900	$ 38,171	$ 0	$ 38,171	(Sch 6)
168		Liability Insurance	6900	$ 320,546	$ (10,570)	$ 309,976	(Sch 6)
169		Quality Assurance Fees	6900	$ 340,139	$ 0	$ 340,139	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 58,489	$ 0	$ 58,489	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,369	(392)	8,977	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	130	0	130	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 67,988	$ (392)	$ 67,596	
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		$ 1,789,130	$ 36,629	$ 1,825,759	
200		**Total**		**$ 7,050,862**	**$ (44,864)**	**$ 7,005,998**	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: PACIFIC PALMS HEALTHCARE

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06164G

NPI: 1053418335

OSHPD Facility Number: 206190279

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		$ 64,011	$	$ 64,011
005	2	Fringe Benefits		12,937		12,937
005	3	Agency Staff				0
005	4	Other - Nonlabor		184,763		184,763
005	5	Plant Operations and Maintenance - Total		$ 261,711	$ 0	$ 261,711
010		Housekeeping				
010	1	Salaries and Wages		$ 146,213	$	$ 146,213
010	2	Fringe Benefits		31,692		31,692
010	3	Agency Staff				0
010	4	Other - Nonlabor		35,433		35,433
010	5	Housekeeping - Total		$ 213,338	$ 0	$ 213,338
015	4	Depreciation: Buildings and Improvements		$	$	$ 0
020	4	Depreciation: Leasehold Improvements		2,267		2,267
025	4	Depreciation: Equipment		9,971		9,971
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals		429,963		429,963
040	4	Property Taxes		64,866		64,866
045	4	Property Insurance		20,412		20,412
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other				0
		Subtotal 005 - 055		1,002,528	0	1,002,528
060		Laundry and Linen				
060	1	Salaries and Wages		$ 64,218	$	$ 64,218
060	2	Fringe Benefits		14,384		14,384
060	3	Agency Staff				0
060	4	Other - Nonlabor		10,078		10,078
060	5	Laundry and Linen - Total		$ 88,680	$ 0	$ 88,680
065		Dietary				
065	1	Salaries and Wages		$ 251,721	$	$ 251,721
065	2	Fringe Benefits		49,397		49,397
065	3	Agency Staff				0
065	4	Other - Nonlabor		203,847		203,847
065	5	Dietary - Total		$ 504,965	$ 0	$ 504,965
070	4	Provision for Bad Debts		$	$	$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		$	$	$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		36,309		36,309
075	5	Patient Supplies - Total		$ 36,309	$ 0	$ 36,309
077		Specialized Support Surfaces				
077	1	Salaries and Wages		$	$	$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor		13,813		13,813
077	5	Specialized Support Surfaces - Total		$ 13,813	$ 0	$ 13,813

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: PACIFIC PALMS HEALTHCARE

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06164G

NPI: 1053418335

OSHPD Facility Number: 206190279

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		$	$	$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff				0
080	4	Other - Nonlabor		253,987		253,987
080	5	Physical Therapy - Total		$ 253,987	$ 0	$ 253,987
081		Respiratory Therapy				
081	1	Salaries and Wages		$	$	$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		$ 0	$ 0	$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		$	$	$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff				0
082	4	Other - Nonlabor		200,843		200,843
082	5	Occupational Therapy - Total		$ 200,843	$ 0	$ 200,843
083		Speech Pathology				
083	1	Salaries and Wages		$	$	$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor		13,874		13,874
083	5	Speech Pathology - Total		$ 13,874	$ 0	$ 13,874
085		Pharmacy				
085	1	Salaries and Wages		$	$	$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		254,208		254,208
085	5	Pharmacy - Total		$ 254,208	$ 0	$ 254,208
090		Laboratory				
090	1	Salaries and Wages		$	$	$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		15,621		15,621
090	5	Laboratory - Total		$ 15,621	$ 0	$ 15,621
095		Home Health Services				
095	1	Salaries and Wages		$	$	$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		$ 0	$ 0	$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		$	$	$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff				0
100	4	Other - Nonlabor		24,763		24,763
100	5	Other Ancillary Services - Total		$ 24,763	$ 0	$ 24,763

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: PACIFIC PALMS HEALTHCARE

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06164G

NPI: 1053418335

OSHPD Facility Number: 206190279

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		$	$	$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		$ 0	$ 0	$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		$	$	$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		$ 0	$ 0	$ 0
104		**Subtotal 075 - 102**		$ 813,418	$ 0	$ 813,418
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		$ 2,187,692	$	$ 2,187,692
105	2	Fringe Benefits		409,852		409,852
105	3	Agency Staff				0
105	4	Other - Nonlabor		254,597		254,597
105	5	Skilled Nursing Care - Total		$ 2,852,141	$ 0	$ 2,852,141
110		Intermediate Care				
110	1	Salaries and Wages		$	$	$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		$ 0	$ 0	$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		$	$	$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		$ 0	$ 0	$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		$	$	$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		$ 0	$ 0	$ 0
125		Subacute Care				
125	1	Salaries and Wages		$	$	$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		$ 0	$ 0	$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		$	$	$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: PACIFIC PALMS HEALTHCARE

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06164G

NPI: 1053418335

OSHPD Facility Number: 206190279

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		$	$	$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		$ 0	$ 0	$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		$	$	$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		$ 0	$ 0	$ 0
135		Other Routine Services				
135	1	Salaries and Wages		$	$	$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		$ 0	$ 0	$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		$	$	$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		$ 0	$ 0	$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		$	$	$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff				0
140	4	Other - Nonlabor				0
140	5	Beauty and Barber - Total		$ 0	$ 0	$ 0
145		Other Nonreimbursable				
145	1	Salaries and Wages		$	$	$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		$ 0	$ 0	$ 0
146		**Subtotal 105 - 145**		$ 2,852,141	$ 0	$ 2,852,141
155		Social Services				
155	1	Salaries and Wages		$ 73,248	$	$ 73,248
155	2	Fringe Benefits		13,452		13,452
155	3	Agency Staff				0
155	4	Other - Nonlabor		8,015		8,015
155	5	Social Services - Total		$ 94,715	$ 0	$ 94,715
160		Activities				
160	1	Salaries and Wages		$ 93,417	$	$ 93,417
160	2	Fringe Benefits		19,493		19,493
160	3	Agency Staff				0
160	4	Other - Nonlabor		4,954		4,954
160	5	Activities - Total		$ 117,864	$ 0	$ 117,864

STATE OF CALIFORNIA SCHEDULE 8A-1

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: PACIFIC PALMS HEALTHCARE

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06164G

NPI: 1053418335

OSHPD Facility Number: 206190279

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		$ 253,048	$	$ 253,048
165	2	Fringe Benefits		43,676		43,676
165	3	Agency Staff				0
165	4	Other - Nonlabor		397,340		397,340
165	5	Administration - Total		$ 694,064	$ 0	$ 694,064
166		Medical Records				
166	1	Medical Records - Salaries and Wages		$ 84,628	$	$ 84,628
166	2	Medical Records - Fringe Benefits		13,518		13,518
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor		17,497		17,497
166	5	Medical Records - Total		$ 115,643	$ 0	$ 115,643
167	4	DPH Licensing Fees ***		$ 38,171	$	$ 38,171
168	4	Liability Insurance ***		$ 320,546	$	$ 320,546
169	4	Quality Assurance Fees ***		$ 340,139	$	$ 340,139
170		Inservice Education - Nursing				
170	1	Salaries and Wages		$ 58,489	$	$ 58,489
170	2	Fringe Benefits		9,369		9,369
170	3	Agency Staff				0
170	4	Other - Nonlabor		130		130
170	5	Inservice Education - Nursing - Total		$ 67,988	$ 0	$ 67,988
174		Caregiver Training ***				
174	1	Salaries and Wages		$	$	$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		$ 0	$ 0	$ 0
		Subtotal 155 - 174		$ 1,789,130	$ 0	$ 1,789,130
200		**Total**		**$ 7,050,862**	**$ $ -**	**$ 7,050,862**

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
PACIFIC PALMS HEALTHCARE	ZZT06164G	1053418335	206190279	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10
005	1	Plant Operations and Maintenance - Salaries and Wages	(5,693)							
005	2	Plant Operations and Maintenance - Fringe Benefits	(1,238)	(295)						
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	(2,312)							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	(979)	(979)						
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	(430)	(430)						
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	(1,686)	(1,686)						
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	1,883			1,883				
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							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
PACIFIC PALMS HEALTHCARE	ZZT06164G	1053418335	206190279	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10
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	7,980		7,980					
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	1,700				1,700			
101	1	Subacute Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(32,021)						(16,354)	
105	2	Skilled Nursing Care - Fringe Benefits	(19,134)	(14,287)					(2,251)	
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(29,563)		(7,980)	(1,883)	(1,700)	(18,000)		
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 - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - 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 - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
PACIFIC PALMS HEALTHCARE	ZZT06164G	1053418335	206190279	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10
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	(5,176)							
155	2	Social Services - Fringe Benefits	(1,227)	(369)						
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	(626)	(626)						
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	16,354						16,354	
165	2	Administration - Fringe Benefits	21,791	19,540					2,251	
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	21,436					18,000		10,570
166	1	Medical Records - Salaries and Wages	(3,847)							
166	2	Medical Records - Fringe Benefits	(1,114)	(476)						
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	DPH Licensing Fees	0							
168	4	Liability Insurance	(10,570)							(10,570)
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	(392)	(392)						
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
PACIFIC PALMS HEALTHCARE	ZZT06164G	1053418335	206190279	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)		AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
			0								
			0								
			0								
			0								
			0								
			0								
			0								
			0								
200		Total	($44,864)	0	0	0	0	0	0	0	0
			(To Sch 8)								

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
PACIFIC PALMS HEALTHCARE	ZZT06164G	1053418335	206190279	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages		(5,693)							
005	2	Plant Operations and Maintenance - Fringe Benefits		(943)							
005	3	Plant Operations and Maintenance - Agency Staff									
005	4	Plant Operations and Maintenance - Other - Nonlabor	(1,952)	(360)							
010	1	Housekeeping - Salaries and Wages									
010	2	Housekeeping - Fringe Benefits									
010	3	Housekeeping - Agency Staff									
010	4	Housekeeping - Other - Nonlabor									
015	4	Depreciation: Buildings and Improvements									
020	4	Depreciation: Leasehold Improvements									
025	4	Depreciation: Equipment									
030	4	Depreciation and Amortization - Other									
035	4	Leases and Rentals									
040	4	Property Taxes									
045	4	Property Insurance									
050	4	Interest-Property, Plant, and Equipment									
055	4	Interest-Other									
060	1	Laundry and Linen - Salaries and Wages									
060	2	Laundry and Linen - Fringe Benefits									
060	3	Laundry and Linen - Agency Staff									
060	4	Laundry and Linen - Other - Nonlabor									
065	1	Dietary - Salaries and Wages									
065	2	Dietary - Fringe Benefits									
065	3	Dietary - Agency Staff									
065	4	Dietary - Other - Nonlabor									
070	4	Provision for Bad Debts									
075	1	Patient Supplies - Salaries and Wages									
075	2	Patient Supplies - Fringe Benefits									
075	3	Patient Supplies - Agency Staff									
075	4	Patient Supplies - Other - Nonlabor									
077	1	Specialized Support Surfaces - Salaries and Wages									
077	2	Specialized Support Surfaces - Fringe Benefits									
077	3	Specialized Support Surfaces - Agency Staff									
077	4	Specialized Support Surfaces - Other - Nonlabor									
080	1	Physical Therapy - Salaries and Wages									
080	2	Physical Therapy - Fringe Benefits									
080	3	Physical Therapy - Agency Staff									
080	4	Physical Therapy - Other - Nonlabor									
081	1	Respiratory Therapy - Salaries and Wages									
081	2	Respiratory Therapy - Fringe Benefits									
081	3	Respiratory Therapy - Agency Staff									
081	4	Respiratory Therapy - Other - Nonlabor									
082	1	Occupational Therapy - Salaries and Wages									
082	2	Occupational Therapy - Fringe Benefits									
082	3	Occupational Therapy - Agency Staff									
082	4	Occupational Therapy - Other - Nonlabor									
083	1	Speech Pathology - Salaries and Wages									
083	2	Speech Pathology - Fringe Benefits									
083	3	Speech Pathology - Agency Staff									

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
PACIFIC PALMS HEALTHCARE	ZZT06164G	1053418335	206190279	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor									
085	1	Pharmacy - Salaries and Wages									
085	2	Pharmacy - Fringe Benefits									
085	3	Pharmacy - Agency Staff									
085	4	Pharmacy - Other - Nonlabor									
090	1	Laboratory - Salaries and Wages									
090	2	Laboratory - Fringe Benefits									
090	3	Laboratory - Agency Staff									
090	4	Laboratory - Other - Nonlabor									
095	1	Home Health Services - Salaries and Wages									
095	2	Home Health Services - Fringe Benefits									
095	3	Home Health Services - Agency Staff									
095	4	Home Health Services - Other - Nonlabor									
100	1	Other Ancillary Services - Salaries and Wages									
100	2	Other Ancillary Services - Fringe Benefits									
100	3	Other Ancillary Services - Agency Staff									
100	4	Other Ancillary Services - Other - Nonlabor									
101	1	Subacute Ancillary Services - Salaries and Wages									
101	2	Subacute Ancillary Services - Fringe Benefits									
101	3	Subacute Ancillary Services - Agency Staff									
101	4	Subacute Ancillary Services - Other - Nonlabor									
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages									
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits									
102	3	Subacute Pediatrics Ancillary - Services Agency Staff									
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor									
105	1	Skilled Nursing Care - Salaries and Wages		(15,667)							
105	2	Skilled Nursing Care - Fringe Benefits		(2,596)							
105	3	Skilled Nursing Care - Agency Staff									
105	4	Skilled Nursing Care - Other - Nonlabor									
110	1	Intermediate Care - Salaries and Wages									
110	2	Intermediate Care - Fringe Benefits									
110	3	Intermediate Care Agency Staff									
110	4	Intermediate Care - Other - Nonlabor									
115	1	Mentally Disordered - Salaries and Wages									
115	2	Mentally Disordered - Fringe Benefits									
115	3	Mentally Disordered - Agency Staff									
115	4	Mentally Disordered - Other - Nonlabor									
120	1	Developmentally Disabled - Salaries and Wages									
120	2	Developmentally Disabled - Fringe Benefits									
120	3	Developmentally Disabled - Agency Staff									
120	4	Developmentally Disabled - Other - Nonlabor									
125	1	Subacute Care - Salaries and Wages									
125	2	Subacute Care - Fringe Benefits									
125	3	Subacute Care - Agency Staff									
125	4	Subacute Care - Other - Nonlabor									
126	1	Subacute Care - Pediatrics - Salaries and Wages									
126	2	Subacute Care - Pediatrics - Fringe Benefits									
126	3	Subacute Care - Pediatrics - Agency Staff									
126	4	Subacute Care - Pediatrics - Other - Nonlabor									

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
PACIFIC PALMS HEALTHCARE	ZZT06164G	1053418335	206190279	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care Salaries and Wages									
128	2	Transitional Inpatient Care Fringe Benefits									
128	3	Transitional Inpatient Care Agency Staff									
128	4	Transitional Inpatient Care - Other - Nonlabor									
130	1	Hospice Inpatient Care - Salaries and Wages									
130	2	Hospice Inpatient Care - Fringe Benefits									
130	3	Hospice Inpatient Care -Agency Staff									
130	4	Hospice Inpatient Care - Other - Nonlabor									
135	1	Other Routine Services - Salaries and Wages									
135	2	Other Routine Services - Fringe Benefits									
135	3	Other Routine Services - Agency Staff									
135	4	Other Routine Services - Other - Nonlabor									
139	1	Residential Care - Salaries and Wages									
139	2	Residential Care - Fringe Benefits									
139	3	Residential Care - Agency Staff									
139	4	Residential Care - Other - Nonlabor									
140	1	Beauty and Barber Salaries and Wages									
140	2	Beauty and Barber Fringe Benefits									
140	3	Beauty and Barber Agency Staff									
140	4	Beauty and Barber - Other - Nonlabor									
145	1	Other Nonreimbursable - Salaries and Wages									
145	2	Other Nonreimbursable - Fringe Benefits									
145	3	Other Nonreimbursable - Agency Staff									
145	4	Other Nonreimbursable - Other - Nonlabor									
155	1	Social Services - Salaries and Wages		(5,176)							
155	2	Social Services - Fringe Benefits		(858)							
155	3	Social Services - Agency Staff									
155	4	Social Services - Other - Nonlabor									
160	1	Activities - Salaries and Wages									
160	2	Activities - Fringe Benefits									
160	3	Activities - Agency Staff									
160	4	Activities - Other - Nonlabor									
165	1	Administration - Salaries and Wages									
165	2	Administration - Fringe Benefits									
165	3	Administration - Agency Staff									
165	4	Administration - Other - Nonlabor		(7,134)							
166	1	Medical Records - Salaries and Wages		(3,847)							
166	2	Medical Records - Fringe Benefits		(638)							
166	3	Medical Records - Agency Staff									
166	4	Medical Records - Other - Nonlabor									
167	4	DPH Licensing Fees									
168	4	Liability Insurance									
169	4	Quality Assurance Fees									
170	1	Inservice Education - Nursing - Salaries and Wages									
170	2	Inservice Education - Nursing - Fringe Benefits									
170	3	Inservice Education - Nursing - Agency Staff									
170	4	Inservice Education - Nursing - Other - Nonlabor									
174	1	Caregiver Training - Salaries and Wages									
174	2	Caregiver Training - Fringe Benefits									

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
PACIFIC PALMS HEALTHCARE	ZZT06164G	1053418335	206190279	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	(1,952)	(42,912)	0	0	0	0	0	0	0

Provider Name	Fiscal Period	Provider Number	Adjustments
PACIFIC PALMS HEALTHCARE	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT06164G	13

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							MEMORANDUM ADJUSTMENTS			
1	10.7	080	1,2,3	N/A	N/A	N/A	Physical Therapy (Square Feet)	0	429	429
	10.7	082	1,2,3	N/A	N/A	N/A	Occupational Therapy	0	162	162
	10.7	105	1,2,3	N/A	N/A	N/A	Skilled Nursing Care	0	19,318	19,318 *
	10.7	175	1,2,3	N/A	N/A	N/A	Total - Square Feet	0	19,909	19,909 *
2	10.7	105	5	N/A	N/A	N/A	Skilled Nursing Care (Meals Served)	0	102,765	102,765
3	10.7	105	4	N/A	N/A	N/A	Skilled Nursing Care (Pounds of Laundry)	0	77,074	77,074

To reconcile the provider's reported statistics on page 10.7 to the provider's reported statistics on page 11(1).
42 CFR 413.20 and 24/CMS Pub. 15-1, Sections 2300 and 2304

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
PACIFIC PALMS HEALTHCARE	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT06164G	13

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATIONS OF REPORTED COSTS			
4	10.5	005	2	8A-2	005	2	Plant Operations and Maintenance - Fringe Benefits	$12,937	($295)	$12,642 *
	10.5	010	2	8A-2	010	2	Housekeeping - Fringe Benefits	31,692	(979)	30,713
	10.5	060	2	8A-2	060	2	Laundry and Linen - Fringe Benefits	14,384	(430)	13,954
	10.5	065	2	8A-2	065	2	Dietary - Fringe Benefits	49,397	(1,686)	47,711
	10.5	105	2	8A-2	105	2	Skilled Nursing Care - Fringe Benefits	409,852	(14,287)	395,565 *
	10.5	155	2	8A-2	155	2	Social Services - Fringe Benefits	13,452	(369)	13,083 *
	10.5	160	2	8A-2	160	2	Activities - Fringe Benefits	19,493	(626)	18,867
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits	43,676	19,540	63,216 *
	10.5	166	2	8A-2	166	2	Medical Records - Fringe Benefits	13,518	(476)	13,042 *
	10.5	170	2	8A-2	170	2	Inservice Education - Nursing - Fringe Benefits	9,369	(392)	8,977
							To reclassify the reported benefit allocation to agree with the provider's general ledger and groupings. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
5	10.5	085	4	8A-2	085	4	Pharmacy - Other - Nonlabor	$254,208	$7,980	$262,188
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	254,597	(7,980)	246,617 *
							To reclassify pharmaceutical products costs from skilled nursing to an ancillary cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2203.2. CCR, Title 22, Section 51511(c)			
6	10.5	081	4	8A-2	081	4	Respiratory Therapy - Other - Nonlabor	$0	$1,883	$1,883
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor *	246,617	(1,883)	244,734 *
							To reclassify oxygen equipment costs from skilled nursing to an ancillary cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2203.2. CCR, Title 22, Section 51511(c)			
7	10.5	100	4	8A-2	100	4	Other Ancillary Services - Other - Nonlabor	$24,763	$1,700	$26,463
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor *	244,734	(1,700)	243,034 *
							To reclassify physician visits costs from skilled nursing to an ancillary cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2203.2. CCR, Title 22, Section 51511(c)			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
PACIFIC PALMS HEALTHCARE	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT06164G	13

Report References											
	Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATIONS OF REPORTED COSTS				
8	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	*	$243,034	($18,000)	$225,034
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor		397,340	18,000	415,340 *
							To reclassify medical director fees from skilled nursing to an administrative cost center.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
							CCR, Title 22, Section 52000(b)(1)				
9	10.5	105	1	8A-2	105	1	Skilled Nursing Care - Salaries and Wages		$2,187,692	($16,354)	$2,171,338 *
	10.5	105	2	8A-2	105	2	Skilled Nursing Care - Fringe Benefits	*	395,565	(2,251)	393,314 *
	10.5	165	1	8A-2	165	1	Administration - Salaries and Wages		253,048	16,354	269,402
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits	*	63,216	2,251	65,467
							To reclassify central supply worker salary and benefit costs to the appropriate cost center.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
							CCR, Title 22, Section 52000(b)(4)				
10	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	$415,340	$10,570	$425,910 *
	10.5	168	4	8A-2	168	4	Liability Insurance		320,546	(10,570)	309,976
							To reclassify director and officer insurance expense to the proper cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2162.5, 2162.9, 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
PACIFIC PALMS HEALTHCARE	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT06164G	13

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS				
11	10.5	005	4	8A-2	005	4	Plant Operations and Maintenance - Other - Nonlabor		$184,763	($1,952)	$182,811 *
							To adjust waste management expense to the accrual basis.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
12	10.5	005	1	8A-2	005	1	Plant Operations and Maintenance - Salaries and Wages		$64,011	($5,693)	$58,318
	10.5	005	2	8A-2	005	2	Plant Operations and Maintenance - Fringe Benefits	*	12,642	(943)	11,699
	10.5	005	4	8A-2	005	4	Plant Operations and Maintenance - Other - Nonlabor	*	182,811	(360)	182,451
	10.5	105	1	8A-2	105	1	Skilled Nursing Care - Salaries and Wages	*	2,171,338	(15,667)	2,155,671
	10.5	105	2	8A-2	105	2	Skilled Nursing Care - Fringe Benefits	*	393,314	(2,596)	390,718
	10.5	155	1	8A-2	155	1	Social Services - Salaries and Wages		73,248	(5,176)	68,072
	10.5	155	2	8A-2	155	2	Social Services - Fringe Benefits	*	13,083	(858)	12,225
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	425,910	(7,134)	418,776
	10.5	166	1	8A-2	166	1	Medical Records - Salaries and Wages		84,628	(3,847)	80,781
	10.5	166	2	8A-2	166	2	Medical Records - Fringe Benefits	*	13,042	(638)	12,404
							To adjust home office costs to agree with the audited Home Office				
							Cost Report of Unified Care for fiscal period ended December 31, 2009.				
							42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
PACIFIC PALMS HEALTHCARE	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT06164G	13

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED STATISTICS				
13	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)		0	2,001	2,001
	10.7	010	1,2	7	010	N/A	Housekeeping		0	126	126
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen		0	1,630	1,630
	10.7	065	1,2,3	7	065	N/A	Dietary		0	2,868	2,868
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	*	19,318	(4,707)	14,611
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber		0	38	38
	10.7	155	1,2,3	7	155	N/A	Social Services		0	30	30
	10.7	160	1,2,3	7	160	N/A	Activities		0	179	179
	10.7	165	1,2,3	7	165	N/A	Administration		0	804	804
	10.7	166	1,2,3	7	166	N/A	Medical Records		0	109	109
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing		0	62	62
	10.7	175	1	7	N/A	N/A	Total - Square Feet	*	19,909	3,140	23,049
	10.7	175	2	7	N/A	N/A	Total - Square Feet	*	19,909	1,139	21,048
	10.7	175	3	7	N/A	N/A	Total - Square Feet	*	19,909	1,013	20,922

To adjust reported square footage statistics to agree with the provider's square footage schedule.
42 CFR 413.24 and 413.50 / CMS Pub. 15-I, Sections 2300 and 2304

*Balance carried forward from prior/to subsequent adjustments