

**REPORT
ON THE
RATE SETTING AUDIT**

**DESERT SPRINGS HEALTHCARE AND WELLNESS
CENTER
INDIO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIERS: 1477873990 AND
1255325056**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Claudia Arrieta**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: June 11, 2013

Crystal Solorzano, Administrator
Desert Springs Healthcare and Wellness Center
82-262 Valencia St.
Indio, CA 92201

DESERT SPRINGS HEALTHCARE AND WELLNESS CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1477873990
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

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

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

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

Crystal Solorzano
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If you disagree with the decision of the Department, you may appeal by writing to:

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

(Original signed by Margaret Varho)

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

Certified

cc: Cathy Storr
Axiom Healthcare Group
572 W. 37th Street
San Pedro, CA 90731

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
DESERT SPRINGS HEALTHCARE AND WELLNESS CENTER

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

Provider NPI:
1477873990

OSHPD Facility No.:
206331217

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	\$ 1,666,078	\$ 74.57
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 453,463	\$ 20.30
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 621,879	\$ 27.83
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 410,036	\$ 18.35
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 27,242	\$ 1.22
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 7,601	\$ 0.34
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 54,242	\$ 2.43
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 232,141	\$ 10.39
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 639,974	\$ 28.64
11	Cost of Routine Service/Audited Total Costs	\$ 4,119,418	\$ 4,112,656	\$ 184.07
12	Total Patient Days (Adj)	22,343	22,343	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 184.37	\$ 184.07	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 1)	17,610	15,369	
16	Medi-Cal Managed Care Days (Adj 2)		42	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
DESERT SPRINGS HEALTHCARE AND WELLNESS CENTER

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

Provider NPI:
1477873990

OSHPD Facility No.:
206331217

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
DESERT SPRINGS HEALTHCARE AND WELLNESS CENTER

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

Provider NPI:
1477873990

OSHPD Facility No.:
206331217

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 32,284	\$ 32,284		
160	Activities	26,794		\$ 26,794	
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	220,706	0	0	220,706
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	210,486	0	0	210,486
083	Speech Pathology	75,589	0	0	75,589
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	1,607,000	32,284	26,794	1,666,078 *
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	\$ 2,172,859	\$ 32,284	\$ 26,794	\$ 2,172,859

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
DESERT SPRINGS HEALTHCARE AND WELLNESS CENTER

Provider NPI:
1477873990

OSHPD Facility Number:
206331217

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 100,140	\$ 100,140										
010	Housekeeping	95,500	844	\$ 96,344									
060	Laundry and Linen	62,790	3,949	3,832	\$ 70,571								
065	Dietary	172,427	8,783	8,522	0	\$ 189,732							
155	Social Services	N/A	764	741	0	0	\$ 1,505						
160	Activities	N/A	7,668	7,440	0	0	0	\$ 15,107					
165	Administration	N/A	3,176	3,081	0	0	0	0		\$ 6,257	\$ 6,257		
166	Medical Records	27,249	2,743	2,662	0	0	0	0		32,654		\$ 32,654	
170	Inservice Education - Nursing	13,996	5,185	5,031	0	0	0	0	\$ 24,213				
ANCILLARY SERVICES													
075	Patient Supplies		1,286	1,248	0	0	0	0	0	2,534	93	488	\$ 3,115
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	42	219	261
080	Physical Therapy		181	176	0	0	0	0	0	356	357	1,863	2,576
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,487	1,443	0	0	0	0	0	2,930	358	1,870	5,159
083	Speech Pathology		995	965	0	0	0	0	0	1,960	135	705	2,800
085	Pharmacy		0	0	0	0	0	0	0	0	213	1,114	1,328
090	Laboratory		0	0	0	0	0	0	0	0	11	59	70
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	23	119	141
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		61,541	59,712	70,571	189,732	1,505	15,107	24,213	422,380	4,998	26,085	453,463 *
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		1,538	1,492	0	0	0	0	0	3,029	26	133	3,188
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 472,102	\$ 100,140	\$ 96,344	\$ 70,571	\$ 189,732	\$ 1,505	\$ 15,107	\$ 24,213	\$ 433,191	\$ 6,257	\$ 32,654	\$ 472,102

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
DESERT SPRINGS HEALTHCARE AND WELLNESS CENTER

Provider NPI:
1477873990

OSHPD Facility Number:
206331217

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 178,626	\$ 178,626										
010	Housekeeping	1,578	1,506	\$ 3,084									
060	Laundry and Linen	10,692	7,045	123	\$ 17,859								
065	Dietary	161,282	15,667	273	0	\$ 177,222							
155	Social Services	700	1,362	24	0	0	\$ 2,086						
160	Activities	4,222	13,677	238	0	0	0	\$ 18,137					
165	Administration	N/A	5,664	99	0	0	0	0		\$ 5,763	\$ 5,763		
166	Medical Records	5,983	4,894	85	0	0	0	0		10,962		\$ 10,962	
170	Inservice Education - Nursing	0	9,249	161	0	0	0	0	\$ 9,411				
ANCILLARY SERVICES													
075	Patient Supplies	47,221	2,294	40	0	0	0	0	0	49,555	86	164	\$ 49,805
077	Specialized Support Surfaces	26,139	0	0	0	0	0	0	0	26,139	39	74	26,251
080	Physical Therapy	0	323	6	0	0	0	0	0	328	329	625	1,282
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	2,653	46	0	0	0	0	0	2,699	330	628	3,657
083	Speech Pathology	0	1,775	31	0	0	0	0	0	1,806	124	237	2,166
085	Pharmacy	132,924	0	0	0	0	0	0	0	132,924	197	374	133,495
090	Laboratory	7,052	0	0	0	0	0	0	0	7,052	10	20	7,082
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	14,165	0	0	0	0	0	0	0	14,165	21	40	14,226
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	272,119	109,775	1,911	17,859	177,222	2,086	18,137	9,411	608,520	4,604	8,756	621,879 *
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	2,828	2,743	48	0	0	0	0	0	5,618	24	45	5,687
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 865,531	\$ 178,626	\$ 3,084	\$ 17,859	\$ 177,222	\$ 2,086	\$ 18,137	\$ 9,411	\$ 848,806	\$ 5,763	\$ 10,962	\$ 865,531

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
DESERT SPRINGS HEALTHCARE AND WELLNESS CENTER

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

Provider NPI:
1477873990

OSHPD Facility Number:
206331217

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 439,599	94%							
	Property Tax (line 40)	29,206	6%	\$ 468,805						
005	Plant Operations and Maintenance			14,321	\$ 14,321					
010	Housekeeping			3,831	121	\$ 3,952				
060	Laundry and Linen			17,924	565	157	\$ 18,646			
065	Dietary			39,861	1,256	350	0	\$ 41,467		
155	Social Services			3,466	109	30	0	0	\$ 3,606	
160	Activities			34,799	1,097	305	0	0	0	\$ 36,201
165	Administration			14,412	454	126	0	0	0	0
166	Medical Records			12,451	392	109	0	0	0	0
170	Inservice Education - Nursing			23,534	742	206	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			5,838	184	51	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			821	26	7	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			6,750	213	59	0	0	0	0
083	Speech Pathology			4,515	142	40	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			279,304	8,801	2,449	18,646	41,467	3,606	36,201
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			6,978	220	61	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 468,805	100%	\$ 468,805	\$ 14,321	\$ 3,952	\$ 18,646	\$ 41,467	\$ 3,606	\$ 36,201

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
DESERT SPRINGS HEALTHCARE AND WELLNESS CENTER

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

Provider NPI:
1477873990

OSHPD Facility Number:
206331217

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 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 439,599	94%							
	Property Tax (line 40)	29,206	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 14,993	\$ 14,993				
166	Medical Records				12,953		\$ 12,953			
170	Inservice Education - Nursing			\$ 24,482						
	ANCILLARY SERVICES									
075	Patient Supplies			0	6,073	224	193	\$ 6,490	\$ 6,086	\$ 404
077	Specialized Support Surfaces			0	0	101	87	188	176	12
080	Physical Therapy			0	854	855	739	2,448	2,296	153
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	7,022	859	742	8,623	8,085	537
083	Speech Pathology			0	4,697	323	279	5,300	4,970	330
085	Pharmacy			0	0	512	442	954	894	59
090	Laboratory			0	0	27	23	51	47	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	55	47	102	95	6
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			24,482	414,955	11,976	10,347	437,278	410,036	27,242 *
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	7,259	61	53	7,373	6,914	459
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 468,805	100%	\$ 24,482	\$ 440,860	\$ 14,993	\$ 12,953	\$ 468,805	\$ 439,599	\$ 29,206

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
DESERT SPRINGS HEALTHCARE AND WELLNESS CENTER

Provider NPI:
1477873990

OSHPD Facility Number:
206331217

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 69% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 9,465												
055	Interest - Other	138,996												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	652,699												
	Total Costs Allocable as Administration	801,160	69%											
167	CDPH Licensing Fees	9,515	1%											
168	Professional Liability Insurance	67,904	6%											
169	Quality Assurance Fees	290,609	25%											
174	Caregiver Training	0	0%											
	Total	1,169,188	100%						\$ 1,169,188					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,534	\$ 49,555	\$ 6,073	\$ 58,163	17,456	\$ 11,961	\$ 142	\$ 1,014	\$ 4,339	\$ -
077	Specialized Support Surfaces			0	0	26,139	0	26,139	7,845	5,376	64	456	1,950	0
080	Physical Therapy			220,706	356	328	854	222,245	66,700	45,705	543	3,874	16,579	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			210,486	2,930	2,699	7,022	223,137	66,968	45,889	545	3,889	16,645	0
083	Speech Pathology			75,589	1,960	1,806	4,697	84,052	25,226	17,285	205	1,465	6,270	0
085	Pharmacy			0	0	132,924	0	132,924	39,893	27,336	325	2,317	9,916	0
090	Laboratory			0	0	7,052	0	7,052	2,116	1,450	17	123	526	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	14,165	0	14,165	4,251	2,913	35	247	1,057	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			1,666,078	422,380	608,520	414,955	3,111,933	933,958	639,974	7,601	54,242	232,141	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	3,029	5,618	7,259	15,907	4,774	3,271	39	277	1,187	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,169,188		\$ 2,172,859	\$ 433,191	\$ 848,806	\$ 440,860	\$ 3,895,716	\$ 1,169,188					
	Total Administrative Costs							\$ 1,169,188		\$ 801,160	\$ 9,515	\$ 67,904	\$ 290,609	\$ -
	Unit Cost Multiplier							0.30012147						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 38,911	\$ 16,725	\$ 27,945	\$ 83,581							
	TOTAL FACILITY COSTS							\$ 5,148,485						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
DESERT SPRINGS HEALTHCARE AND WELLNESS CENTER

Provider NPI:
1477873990

OSHPD Facility Number:
206331217

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	314									
010	Housekeeping	84	84								
060	Laundry and Linen	393	393	393							
065	Dietary	874	874	874							
155	Social Services	76	76	76							
160	Activities	763	763	763							
165	Administration	316	316	316							
166	Medical Records	273	273	273							
170	Inservice Education - Nursing	516	516	516							
	ANCILLARY SERVICES										
075	Patient Supplies	128	128	128						58,163	58,163
077	Specialized Support Surfaces									26,139	26,139
080	Physical Therapy	18	18	18						222,245	222,245
081	Respiratory Therapy									0	0
082	Occupational Therapy	148	148	148						223,137	223,137
083	Speech Pathology	99	99	99						84,052	84,052
085	Pharmacy									132,924	132,924
090	Laboratory									7,052	7,052
095	Home Health Services									0	0
100	Other Ancillary Services									14,165	14,165
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,124	6,124	6,124	209,760	62,928	1,879,119	1,879,119	1,879,119	3,111,933	3,111,933
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	153	153	153						15,907	15,907
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	10,279	9,965	9,881	209,760	62,928	1,879,119	1,879,119	1,879,119	3,895,716	3,895,716
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 32,284 0.017180391	\$ 26,794 0.01425881			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 100,140 10.04917210	\$ 96,344 9.75044332	\$ 70,571 0.33643807	\$ 189,732 3.01506267	\$ 1,505 0.00080079	\$ 15,107 0.00803946	\$ 24,213 0.01288508	\$ 6,257 0.00160604	\$ 32,654 0.00838210
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 178,626 17.92533869	\$ 3,084 0.31208668	\$ 17,859 0.08514163	\$ 177,222 2.81625842	\$ 2,086 0.00111012	\$ 18,137 0.00965195	\$ 9,411 0.00500794	\$ 5,763 0.00147932	\$ 10,962 0.00281381
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 468,805 45.60803580	\$ 14,321 1.43712225	\$ 3,952 0.39993860	\$ 18,646 0.08889170	\$ 41,467 0.65895968	\$ 3,606 0.00191889	\$ 36,201 0.01926467	\$ 24,482 0.01302827	\$ 14,993 0.00384850	\$ 12,953 0.00332481

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DESERT SPRINGS HEALTHCARE AND WELLNESS CENTER

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

Provider NPI:
1477873990

OSHPD Facility Number:
206331217

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 60,488	\$ 0	\$ 60,488	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,211	0	11,211	(Sch 3)
005	.79	Agency Staff	6200	28,441	0	28,441	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	178,626	0	178,626	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 278,766	\$ 0	\$ 278,766	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	95,500	0	95,500	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	1,578	0	1,578	(Sch 4)
010		Housekeeping - Total	6300	\$ 97,078	\$ 0	\$ 97,078	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	2,388	0	2,388	(Sch 5)
025		Depreciation: Equipment	7140	10,962	0	10,962	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	6,000	0	6,000	(Sch 5)
035		Leases and Rentals	7200	420,249	0	420,249	(Sch 5)
040		Property Taxes	7300	29,206	0	29,206	(Sch 5)
045		Property Insurance	7400	9,465	0	9,465	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 138,996	\$ 0	\$ 138,996	(Sch 6)
057		Subtotal 005 - 055		\$ 993,110	\$ 0	\$ 993,110	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	62,790	0	62,790	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	10,692	0	10,692	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 73,482	\$ 0	\$ 73,482	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 144,228	\$ 0	\$ 144,228	(Sch 3)
065	.20-.39	Fringe Benefits	6500	28,199	0	28,199	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	161,282	0	161,282	(Sch 4)
065		Dietary - Total	6500	\$ 333,709	\$ 0	\$ 333,709	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	47,221	0	47,221	(Sch 4)
075		Patient Supplies - Total	8100	\$ 47,221	\$ 0	\$ 47,221	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150	26,139	0	26,139	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 26,139	\$ 0	\$ 26,139	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DESERT SPRINGS HEALTHCARE AND WELLNESS CENTER

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

Provider NPI:
1477873990

OSHPD Facility Number:
206331217

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	220,706	0	220,706	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 220,706	\$ 0	\$ 220,706	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	210,486	0	210,486	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 210,486	\$ 0	\$ 210,486	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	75,589	0	75,589	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 75,589	\$ 0	\$ 75,589	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	132,924	0	132,924	(Sch 4)
085		Pharmacy - Total	8300	\$ 132,924	\$ 0	\$ 132,924	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	7,052	0	7,052	(Sch 4)
090		Laboratory - Total	8400	\$ 7,052	\$ 0	\$ 7,052	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	14,165	0	14,165	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 14,165	\$ 0	\$ 14,165	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DESERT SPRINGS HEALTHCARE AND WELLNESS CENTER

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

Provider NPI:
1477873990

OSHPD Facility Number:
206331217

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 734,282	\$ 0	\$ 734,282	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,319,607	\$ 0	\$ 1,319,607	(Sch 2)
105	.20-.39	Fringe Benefits	6110	230,464	0	230,464	(Sch 2)
105	.49	Agency Staff	6110	56,929	0	56,929	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	272,119	0	272,119	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,879,119	\$ 0	\$ 1,879,119	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DESERT SPRINGS HEALTHCARE AND WELLNESS CENTER

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

Provider NPI:
1477873990

OSHPD Facility Number:
206331217

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		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 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	2,828	0	2,828 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,828	\$ 0	\$ 2,828
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,881,947	\$ 0	\$ 1,881,947
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 27,503	\$ 0	\$ 27,503 (Sch 2)
155	.20-.39	Fringe Benefits	6600	4,781	0	4,781 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	700	0	700 (Sch 4)
155		Social Services - Total	6600	\$ 32,984	\$ 0	\$ 32,984

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DESERT SPRINGS HEALTHCARE AND WELLNESS CENTER

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

Provider NPI:
1477873990

OSHPD Facility Number:
206331217

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 22,326	\$ 0	\$ 22,326	(Sch 2)
160	.20-.39	Fringe Benefits	6700	4,468	0	4,468	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,222	0	4,222	(Sch 4)
160		Activities - Total	6700	\$ 31,016	\$ 0	\$ 31,016	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 233,050	\$ 0	\$ 233,050	(Sch 6)
165	.20-.39	Fringe Benefits	6900	41,496	0	41,496	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	378,153	0	378,153	(Sch 6)
165		Administration - Total	6900	\$ 652,699	\$ 0	\$ 652,699	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 23,202	\$ 0	\$ 23,202	(Sch 3)
166	.20-.39	Fringe Benefits	6900	4,047	0	4,047	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,983	0	5,983	(Sch 4)
166		Medical Records - Total	6900	\$ 33,232	\$ 0	\$ 33,232	
167		CDPH Licensing Fees	6900	\$ 9,515	\$ 0	\$ 9,515	(Sch 6)
168		Professional Liability Insurance	6900	\$ 67,904	\$ 0	\$ 67,904	(Sch 6)
169		Quality Assurance Fees	6900	\$ 290,609	\$ 0	\$ 290,609	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 11,707	\$ 0	\$ 11,707	(Sch 3)
170	.20-.39	Fringe Benefits	6800	2,289	0	2,289	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 13,996	\$ 0	\$ 13,996	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,131,955	\$ 0	\$ 1,131,955	
200		Total		\$ 5,148,485	\$ 0	\$ 5,148,485	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		Provider NPI		Adjustments
DESERT SPRINGS HEALTHCARE AND WELLNESS CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1477873990		2
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>											
1	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the followir Fiscal Intermediary Payment Data Service Period: January 01, 2011 through December 31, 201 Payment Period: January 01, 2011 through January 28, 2013 Report Date: January 29, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	17,610	(2,241)	15,369	
2	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	42	42	