

**REPORT
ON THE
RATE SETTING AUDIT**

**INDIO NURSING AND REHABILITATION CENTER
INDIO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER:
1992799795
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: Margaret A. Varho
Auditor: Oscar Herrera**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: May 15, 2013

Nick Sherg, CFO
Legacy Healthcare, Inc.
20 Pacifica, Suite 1460
Irvine, CA 92618

INDIO NURSING AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1992799795
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, 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 that include a summary of the total due the State in the amount of \$65,122, which resulted from Medi-Cal overpayments and Medi-Cal credit balances.

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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

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

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Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
INDIO NURSING AND REHABILITATION CENTER

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

Provider NPI:
1992799795

OSHPD Facility No.:
206334439

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	\$ 1,483,411	\$ 62.27
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 453,021	\$ 19.02
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 575,549	\$ 24.16
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 362,451	\$ 15.21
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 35,677	\$ 1.50
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 9,762	\$ 0.41
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 44,577	\$ 1.87
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 170,123	\$ 7.14
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 460,734	\$ 19.34
11	Cost of Routine Service/Audited Total Costs	\$ 3,497,230	\$ 3,595,305	\$ 150.92
12	Total Patient Days (Adj)	23,823	23,823	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 146.80	\$ 150.92	
14	Overpayments (Adj 17)	\$ 0	\$ (35,809)	
15	Medi-Cal Days (Adj)	13,933	13,933	
16	Medi-Cal Managed Care Days (Adj 10)		399	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 2,234,176	\$ 270.35 *
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 159,670	\$ 19.32 *
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 579,782	\$ 70.16 *
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 170,073	\$ 20.58 *
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 16,741	\$ 2.03 *
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 10,602	\$ 1.28 *
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 48,412	\$ 5.86 *
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 184,758	\$ 22.36 *
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	\$ 500,368	\$ 60.55 *
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 4,091,195	\$ 3,904,581	\$ 472.48 *
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	8,264	8,264	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 495.06	\$ 472.48	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ (29,313)	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
INDIO NURSING AND REHABILITATION CENTER

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

Provider NPI:
1992799795

OSHPD Facility No.:
206334439

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	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
INDIO NURSING AND REHABILITATION CENTER

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

Provider NPI:
1992799795

OSHPD Facility No.:
206334439

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 72,159	\$ 72,159		
160	Activities	50,799		\$ 50,799	
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	347,719	0	0	347,719 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	254,605	0	0	254,605 ***
083	Speech Pathology	70,190	0	0	70,190 ***
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	539,517	0	0	539,517 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	1,429,541	31,614	22,256	1,483,411 *
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	1,615,867	40,545	28,543	1,684,955 **
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	\$ 4,380,397	\$ 72,159	\$ 50,799	\$ 4,380,397

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
INDIO NURSING AND REHABILITATION CENTER

Provider NPI:
1992799795

OSHPD Facility Number:
206334439

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	\$ 86,915	\$ 86,915										
010	Housekeeping	171,063	1,845	\$ 172,908									
060	Laundry and Linen	29,849	1,284	2,609	\$ 33,742								
065	Dietary	255,204	8,514	17,304	0	\$ 281,022							
155	Social Services	N/A	832	1,692	0	0	\$ 2,525						
160	Activities	N/A	4,265	8,669	0	0	0	\$ 12,934					
165	Administration	N/A	4,564	9,277	0	0	0	0		\$ 13,842	\$ 13,842		
166	Medical Records	105,497	517	1,050	0	0	0	0		107,064		\$ 107,064	
170	Inservice Education - Nursing	1,281	1,763	3,584	0	0	0	0	\$ 6,629				
ANCILLARY SERVICES													
075	Patient Supplies		562	1,142	0	0	0	0	0	1,704	134	1,035	\$ 2,873 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	117	905	1,021 ***
080	Physical Therapy		1,968	4,001	0	0	0	0	0	5,969	716	5,537	12,222 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy		1,353	2,751	0	0	0	0	0	4,104	522	4,036	8,661 ***
083	Speech Pathology		316	642	0	0	0	0	0	958	142	1,100	2,200 ***
085	Pharmacy		0	0	0	0	0	0	0	0	815	6,302	7,117 ***
090	Laboratory		0	0	0	0	0	0	0	0	50	383	433 ***
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	82	637	719 ***
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	1,027	7,946	8,974 ***
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0 ***
ROUTINE SERVICES													
105	Skilled Nursing Care		40,529	82,378	25,215	248,084	1,106	5,666	2,904	405,884	5,396	41,741	453,021 *
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		17,958	36,500	8,527	32,937	1,419	7,267	3,724	108,333	4,813	37,230	150,376 **
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		644	1,309	0	0	0	0	0	1,952	27	212	2,191
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 649,809	\$ 86,915	\$ 172,908	\$ 33,742	\$ 281,022	\$ 2,525	\$ 12,934	\$ 6,629	\$ 528,903	\$ 13,842	\$ 107,064	\$ 649,809

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
INDIO NURSING AND REHABILITATION CENTER

Provider NPI:
1992799795

OSHPD Facility Number:
206334439

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	\$ 332,997	\$ 332,997										
010	Housekeeping	0	7,070	\$ 7,070									
060	Laundry and Linen	15,438	4,918	107	\$ 20,462								
065	Dietary	189,110	32,618	708	0	\$ 222,435							
155	Social Services	17,889	3,190	69	0	0	\$ 21,148						
160	Activities	4,208	16,340	354	0	0	0	\$ 20,903					
165	Administration	N/A	17,487	379	0	0	0	0		\$ 17,867	\$ 17,867		
166	Medical Records	17,047	1,980	43	0	0	0	0		19,070		\$ 19,070	
170	Inservice Education - Nursing	0	6,756	147	0	0	0	0	\$ 6,903				
ANCILLARY SERVICES													
075	Patient Supplies	62,225	2,153	47	0	0	0	0	0	64,424	173	184	\$ 64,781
077	Specialized Support Surfaces	61,411	0	0	0	0	0	0	0	61,411	151	161	61,723
080	Physical Therapy	0	7,542	164	0	0	0	0	0	7,705	924	986	9,615
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	5,185	112	0	0	0	0	0	5,297	673	719	6,690
083	Speech Pathology	0	1,210	26	0	0	0	0	0	1,236	184	196	1,616
085	Pharmacy	427,894	0	0	0	0	0	0	0	427,894	1,052	1,123	430,068
090	Laboratory	26,025	0	0	0	0	0	0	0	26,025	64	68	26,157
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	43,239	0	0	0	0	0	0	0	43,239	106	113	43,459
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	1,326	1,415	2,741
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	169,396	155,280	3,368	15,291	196,365	9,265	9,158	3,024	561,148	6,966	7,435	575,549
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	434,760	68,802	1,493	5,171	26,071	11,883	11,745	3,878	563,802	6,213	6,631	576,646
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	5,143	2,467	54	0	0	0	0	0	7,663	35	38	7,736
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,806,782	\$ 332,997	\$ 7,070	\$ 20,462	\$ 222,435	\$ 21,148	\$ 20,903	\$ 6,903	\$ 1,769,846	\$ 17,867	\$ 19,070	\$ 1,806,782

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
INDIO NURSING AND REHABILITATION CENTER

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

Provider NPI:
1992799795

OSHPD Facility Number:
206334439

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)	\$ 571,085	91%							
	Property Tax (line 40)	56,213	9%	\$ 627,298						
005	Plant Operations and Maintenance			4,350	\$ 4,350					
010	Housekeeping			13,227	92	\$ 13,319				
060	Laundry and Linen			9,200	64	201	\$ 9,465			
065	Dietary			61,019	426	1,333	0	\$ 62,778		
155	Social Services			5,967	42	130	0	0	\$ 6,139	
160	Activities			30,568	213	668	0	0	0	\$ 31,450
165	Administration			32,714	228	715	0	0	0	0
166	Medical Records			3,703	26	81	0	0	0	0
170	Inservice Education - Nursing			12,639	88	276	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,027	28	88	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			14,108	99	308	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			9,700	68	212	0	0	0	0
083	Speech Pathology			2,263	16	49	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			290,488	2,029	6,346	7,073	55,420	2,689	13,779
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			128,710	899	2,812	2,392	7,358	3,449	17,671
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			4,615	32	101	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 627,298	100%	\$ 627,298	\$ 4,350	\$ 13,319	\$ 9,465	\$ 62,778	\$ 6,139	\$ 31,450

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
INDIO NURSING AND REHABILITATION CENTER

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

Provider NPI:
1992799795

OSHPD Facility Number:
206334439

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 91% Of Total	Property Tax 9% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 571,085	91%							
	Property Tax (line 40)	56,213	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 33,657	\$ 33,657				
166	Medical Records				3,810		\$ 3,810			
170	Inservice Education - Nursing			\$ 13,003						
	ANCILLARY SERVICES									
075	Patient Supplies			0	4,143	325	37	\$ 4,505	\$ 4,101	\$ 404
077	Specialized Support Surfaces			0	0	284	32	317	288	28
080	Physical Therapy			0	14,515	1,741	197	16,453	14,978	1,474
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	9,979	1,269	144	11,391	10,371	1,021
083	Speech Pathology			0	2,328	346	39	2,714	2,470	243
085	Pharmacy			0	0	1,981	224	2,206	2,008	198
090	Laboratory			0	0	121	14	134	122	12
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	200	23	223	203	20
101	Subacute Care Ancillary Services			0	0	2,498	283	2,781	2,532	249
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			5,697	383,520	13,122	1,486	398,128	362,451	35,677
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			7,306	170,597	11,704	1,325	183,626	167,171	16,455
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	4,748	67	8	4,822	4,390	432
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 627,298	100%	\$ 13,003	\$ 589,831	\$ 33,657	\$ 3,810	\$ 627,298	\$ 571,085	\$ 56,213

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
INDIO NURSING AND REHABILITATION CENTER

Provider NPI:
1992799795

OSHPD Facility Number:
206334439

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. 67% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 5,990												
055	Interest - Other	4												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,175,767												
	Total Costs Allocable as Administration	1,181,761	67%											
167	CDPH Licensing Fees	25,039	1%											
168	Professional Liability Insurance	114,339	7%											
169	Quality Assurance Fees	436,358	25%											
174	Caregiver Training	0	0%											
	Total	1,757,497	100%						\$ 1,757,497					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,704	\$ 64,424	\$ 4,143	\$ 70,271	16,990	\$ 11,424	\$ 242	\$ 1,105	\$ 4,218	\$ -
077	Specialized Support Surfaces			0	0	61,411	0	61,411	14,848	9,984	212	966	3,687	0
080	Physical Therapy			347,719	5,969	7,705	14,515	375,909	90,887	61,114	1,295	5,913	22,566	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			254,605	4,104	5,297	9,979	273,986	66,244	44,543	944	4,310	16,447	0
083	Speech Pathology			70,190	958	1,236	2,328	74,712	18,064	12,146	257	1,175	4,485	0
085	Pharmacy			0	0	427,894	0	427,894	103,456	69,565	1,474	6,731	25,687	0
090	Laboratory			0	0	26,025	0	26,025	6,292	4,231	90	409	1,562	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	43,239	0	43,239	10,454	7,030	149	680	2,596	0
101	Subacute Care Ancillary Services			539,517	0	0	0	539,517	130,445	87,713	1,858	8,486	32,387	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			1,483,411	405,884	561,148	383,520	2,833,963	685,197	460,734	9,762	44,577	170,123	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			1,684,955	108,333	563,802	170,597	2,527,687	611,146	410,941	8,707	39,760	151,738	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	1,952	7,663	4,748	14,363	3,473	2,335	49	226	862	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,757,497		\$ 4,380,397	\$ 528,903	\$ 1,769,846	\$ 589,831	\$ 7,268,977	\$ 1,757,497					
	Total Administrative Costs							\$ 1,757,497		\$ 1,181,761	\$ 25,039	\$ 114,339	\$ 436,358	\$ -
	Unit Cost Multiplier							0.24178052						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 120,906	\$ 36,936	\$ 37,467	\$ 195,309							
	TOTAL FACILITY COSTS							\$ 9,221,783						

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

STATISTICS FOR COST ALLOCATION

Provider Name:
INDIO NURSING AND REHABILITATION CENTER

Provider NPI:
1992799795

OSHPD Facility Number:
206334439

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	148									
010	Housekeeping	450	450								
060	Laundry and Linen	313	313	313							
065	Dietary	2,076	2,076	2,076							
155	Social Services	203	203	203							
160	Activities	1,040	1,040	1,040							
165	Administration	1,113	1,113	1,113							
166	Medical Records	126	126	126							
170	Inservice Education - Nursing	430	430	430							
	ANCILLARY SERVICES										
075	Patient Supplies	137	137	137						70,271	70,271
077	Specialized Support Surfaces									61,411	61,411
080	Physical Therapy	480	480	480						375,909	375,909
081	Respiratory Therapy									0	0
082	Occupational Therapy	330	330	330						273,986	273,986
083	Speech Pathology	77	77	77						74,712	74,712
085	Pharmacy									427,894	427,894
090	Laboratory									26,025	26,025
095	Home Health Services									0	0
100	Other Ancillary Services									43,239	43,239
101	Subacute Care Ancillary Services									539,517	539,517
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,883	9,883	9,883	235,150	70,545	1,598,937	1,598,937	1,598,937	2,833,963	2,833,963
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	4,379	4,379	4,379	79,520	9,366	2,050,627	2,050,627	2,050,627	2,527,687	2,527,687
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	157	157	157						14,363	14,363
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	21,342	21,194	20,744	314,670	79,911	3,649,564	3,649,564	3,649,564	7,268,977	7,268,977
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 72,159	\$ 50,799			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.019771951	0.013919197			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 86,915	\$ 172,908	\$ 33,742	\$ 281,022	\$ 2,525	\$ 12,934	\$ 6,629	\$ 13,842	\$ 107,064
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.10092479	8.33534594	0.10722838	3.51668354	0.00069174	0.00354391	0.00181627	0.00190420	0.01472889
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 332,997	\$ 7,070	\$ 20,462	\$ 222,435	\$ 21,148	\$ 20,903	\$ 6,903	\$ 17,867	\$ 19,070
	UNIT COST MULTIPLIER (INDIRECT OTHER)		15.71185241	0.34083752	0.06502842	2.78353899	0.00579458	0.00572748	0.00189137	0.00245793	0.00262343
	TOTAL CAPITAL COSTS - SCH. 5	\$ 627,298	\$ 4,350	\$ 13,319	\$ 9,465	\$ 62,778	\$ 6,139	\$ 31,450	\$ 13,003	\$ 33,657	\$ 3,810
	UNIT COST MULTIPLIER (CAPITAL COSTS)	29.39265299	0.20525208	0.64206794	0.03007949	0.78560128	0.00168204	0.00861735	0.00356294	0.00463024	0.00052418

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INDIO NURSING AND REHABILITATION CENTER

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

Provider NPI:
1992799795

OSHPD Facility Number:
206334439

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	\$ 74,505	\$ 0	\$ 74,505	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,243	167	12,410	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	333,477	(480)	332,997	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 420,225	\$ (313)	\$ 419,912	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 146,556	\$ 0	\$ 146,556	(Sch 3)
010	.20-.39	Fringe Benefits	6300	24,180	327	24,507	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300		0	0	(Sch 4)
010		Housekeeping - Total	6300	\$ 170,736	\$ 327	\$ 171,063	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	16,293	0	16,293	(Sch 5)
025		Depreciation: Equipment	7140	3,984	0	3,984	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	455,867	94,941	550,808	(Sch 5)
040		Property Taxes	7300	56,213	0	56,213	(Sch 5)
045		Property Insurance	7400		5,990	5,990	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 4	\$ 0	\$ 4	(Sch 6)
057		Subtotal 005 - 055		\$ 1,123,322	\$ 100,945	\$ 1,224,267	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 26,377	\$ 0	\$ 26,377	(Sch 3)
060	.20-.39	Fringe Benefits	6400	3,414	58	3,472	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	15,738	(300)	15,438	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 45,529	\$ (242)	\$ 45,287	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 220,525	\$ 0	\$ 220,525	(Sch 3)
065	.20-.39	Fringe Benefits	6500	34,186	493	34,679	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	189,110	0	189,110	(Sch 4)
065		Dietary - Total	6500	\$ 443,821	\$ 493	\$ 444,314	
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	48,355	13,870	62,225	(Sch 4)
075		Patient Supplies - Total	8100	\$ 48,355	\$ 13,870	\$ 62,225	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	61,411	61,411	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 61,411	\$ 61,411	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INDIO NURSING AND REHABILITATION CENTER

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

Provider NPI:
1992799795

OSHPD Facility Number:
206334439

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	347,719	0	347,719	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 347,719	\$ 0	\$ 347,719	
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	254,605	0	254,605	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 254,605	\$ 0	\$ 254,605	
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	70,190	0	70,190	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 70,190	\$ 0	\$ 70,190	
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	427,894	0	427,894	(Sch 4)
085		Pharmacy - Total	8300	\$ 427,894	\$ 0	\$ 427,894	
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	26,025	0	26,025	(Sch 4)
090		Laboratory - Total	8400	\$ 26,025	\$ 0	\$ 26,025	
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	43,239	0	43,239	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 43,239	\$ 0	\$ 43,239	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INDIO NURSING AND REHABILITATION CENTER

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

Provider NPI:
1992799795

OSHPD Facility Number:
206334439

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	\$ 478,263	\$ 0	\$ 478,263	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	62,469	(1,215)	61,254	(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	\$ 540,732	\$ (1,215)	\$ 539,517	
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		\$ 1,758,759	\$ 74,066	\$ 1,832,825	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,191,126	\$ 0	\$ 1,191,126	(Sch 2)
105	.20-.39	Fringe Benefits	6110	235,754	2,661	238,415	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	172,833	(3,437)	169,396	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,599,713	\$ (776)	\$ 1,598,937	
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	\$ 1,434,864	\$ 0	\$ 1,434,864	(Sch 2)
125	.20-.39	Fringe Benefits	6150	184,650	(3,647)	181,003	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	589,610	(154,850)	434,760	(Sch 4)
125		Subacute Care - Total	6150	\$ 2,209,124	\$ (158,497)	\$ 2,050,627	
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:
INDIO NURSING AND REHABILITATION CENTER

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

Provider NPI:
1992799795

OSHPD Facility Number:
206334439

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	5,143	0	5,143 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 5,143	\$ 0	\$ 5,143
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		\$ 3,813,980	\$ (159,273)	\$ 3,654,707
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 62,775	\$ 0	\$ 62,775 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,911	(527)	9,384 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	17,889	0	17,889 (Sch 4)
155		Social Services - Total	6600	\$ 90,575	\$ (527)	\$ 90,048

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INDIO NURSING AND REHABILITATION CENTER

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

Provider NPI:
1992799795

OSHPD Facility Number:
206334439

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	\$ 42,753	\$ 0	\$ 42,753	(Sch 2)
160	.20-.39	Fringe Benefits	6700	7,283	763	8,046	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,208	0	4,208	(Sch 4)
160		Activities - Total	6700	\$ 54,244	\$ 763	\$ 55,007	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 307,892	\$ 0	\$ 307,892	(Sch 6)
165	.20-.39	Fringe Benefits	6900	33,403	687	34,090	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	843,183	(9,398)	833,785	(Sch 6)
165		Administration - Total	6900	\$ 1,184,478	\$ (8,711)	\$ 1,175,767	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 102,097	\$ 0	\$ 102,097	(Sch 3)
166	.20-.39	Fringe Benefits	6900	3,172	228	3,400	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	17,047	0	17,047	(Sch 4)
166		Medical Records - Total	6900	\$ 122,316	\$ 228	\$ 122,544	
167		CDPH Licensing Fees	6900	\$ 25,039	\$ 0	\$ 25,039	(Sch 6)
168		Professional Liability Insurance	6900	\$ 128,105	\$ (13,766)	\$ 114,339	(Sch 6)
169		Quality Assurance Fees	6900	\$ 436,358	\$ 0	\$ 436,358	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 1,242	\$ 0	\$ 1,242	(Sch 3)
170	.20-.39	Fringe Benefits	6800	39	0	39	(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	\$ 1,281	\$ 0	\$ 1,281	
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		\$ 2,042,396	\$ (22,013)	\$ 2,020,383	
200		Total		\$ 9,227,807	\$ (6,024)	\$ 9,221,783	

210	0.24	Total Facility Group Health Insurance (Adj 1)*	6900			\$ 86,648	
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* For informational purposes only, this amount is included in various cost centers above.

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
INDIO NURSING AND REHABILITATION CENTER

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

Provider NPI:
1992799795

OSHPD Facility No:
206334439

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE CARE COST PER PATIENT DAY
SUBACUTE CARE ROUTINE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$ N/A	\$ 1,684,955	\$ 203.89
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 150,376	\$ 18.20
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 576,646	\$ 69.78
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 167,171	\$ 20.23
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 16,455	\$ 1.99
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 8,707	\$ 1.05
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 39,760	\$ 4.81
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 151,738	\$ 18.36
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 410,941	\$ 49.73
11	Cost of Routine Service/Audited Total Routine Costs	\$ 4,077,669	\$ 3,206,749	\$ 388.04
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 493.43	\$ 388.04	

SUBACUTE CARE ANCILLARY				
13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 549,221	\$ 66.46
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 9,294	\$ 1.12
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 3,135	\$ 0.38
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 2,902	\$ 0.35
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 286	\$ 0.03
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 1,895	\$ 0.23
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 8,652	\$ 1.05
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 33,020	\$ 4.00
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	\$ N/A	\$ 0	\$ 0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	\$ N/A	\$ 89,426	\$ 10.82
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 13,526	\$ 697,832	\$ 84.44
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 1.64	\$ 84.44	

SUBACUTE CARE TOTAL				
25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 2,234,176	\$ 270.35 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 159,670	\$ 19.32 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 579,782	\$ 70.16 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 170,073	\$ 20.58 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 16,741	\$ 2.03 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 10,602	\$ 1.28 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 48,412	\$ 5.86 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 184,758	\$ 22.36 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 500,368	\$ 60.55 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 4,091,195	\$ 3,904,581	\$ 472.48 *
36	Total Patient Days (Adj)	8,264		
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 495.06	\$ 472.48	
38	Medi-Cal Overpayments (Adjs 13,14)	\$ 0	\$ (14,872)	
39	Medi-Cal Credit Balances (Adj 16)	\$ 0	\$ (14,441)	
40	Amount Due Provider (State) (Line 38 + Line 39)	\$ 0	\$ (29,313)	

GENERAL INFORMATION				
41	Contracted Number of Subacute Care Beds (Adj 15)	0	32	
42	Total Licensed Nursing Facility Beds (Adj)	99	99	
43	Total Licensed Capacity (All levels) (Adj)	99	99	
44	Total Medi-Cal Subacute Care Patient Days (Adj 11)	8,264	8,254	

CAPITAL RELATED COST				
45	Direct Capital Related Cost (Adj)	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 170,073	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 170,073	

		AUDITED COSTS (Adj 12)	AUDITED TOTAL DAYS (Adj)	AUDITED MEDI-CAL DAYS (Adj 13)
VENTILATOR / NONVENTILATOR				
48	Ventilator (Equipment Cost Only)	\$ 83,006	5,029	5,029
49	Nonventilator	\$ N/A	3,235	N/A
50	TOTAL	\$ N/A	8,264	N/A

* (To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
INDIO NURSING AND REHABILITATION CENTER

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

Provider NPI:
1992799795

OSHPD Facility Number:
206334439

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
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PATIENT SUPPLIES

1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 0				\$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	0				0
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	0				0
4	Cost of Capital Related (Sch. 5, Ln. 75)	0				0
5	Property Taxes (Sch. 5, Ln. 75)	0				0
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	0				0
7	Professional Liability Insurance (Sch. 6, Ln. 75)	0				0
8	Quality Assurance Fees (Sch. 6, Ln. 75)	0				0
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	0				0
11	Total Patient Supplies Ancillary Service	\$ 0	\$ 79,768	0.000000	\$ 0	\$ 0

SPECIALIZED SUPPORT SURFACES

12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	1,021				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	61,723				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	288				0
16	Property Taxes (Sch. 5, Ln. 77)	28				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	212				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	966				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	3,687				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	9,984				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 77,909	\$ 0	0.000000	\$ 0	\$ 0

PHYSICAL THERAPY

23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 347,719				\$ 2,147
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	12,222				75
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	9,615				59
26	Cost of Capital Related (Sch. 5, Ln. 80)	14,978				92
27	Property Taxes (Sch. 5, Ln. 80)	1,474				9
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	1,295				8
29	Professional Liability Insurance (Sch. 6, Ln. 80)	5,913				37
30	Quality Assurance Fees (Sch. 6, Ln. 80)	22,566				139
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	61,114				377
33	Total Physical Therapy Ancillary Service	\$ 476,897	\$ 587,762	0.811377	\$ 3,628	\$ 2,944

RESPIRATORY THERAPY

34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 0				\$ 0
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	0				0
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	0				0
37	Cost of Capital Related (Sch. 5, Ln. 81)	0				0
38	Property Taxes (Sch. 5, Ln. 81)	0				0
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	0				0
40	Professional Liability Insurance (Sch. 6, Ln. 81)	0				0
41	Quality Assurance Fees (Sch. 6, Ln. 81)	0				0
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	0				0
44	Total Respiratory Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
INDIO NURSING AND REHABILITATION CENTER

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

Provider NPI:
1992799795

OSHPD Facility Number:
206334439

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
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OCCUPATIONAL THERAPY

45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 254,605				\$ 2,087
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	8,661				71
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	6,690				55
48	Cost of Capital Related (Sch. 5, Ln. 82)	10,371				85
49	Property Taxes (Sch. 5, Ln. 82)	1,021				8
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	944				8
51	Professional Liability Insurance (Sch. 6, Ln. 82)	4,310				35
52	Quality Assurance Fees (Sch. 6, Ln. 82)	16,447				135
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	44,543				365
55	Total Occupational Therapy Ancillary Service	\$ 347,592	\$ 427,552	0.812981	\$ 3,505	\$ 2,849

SPEECH PATHOLOGY

56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 70,190				\$ 5,470
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	2,200				171
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	1,616				126
59	Cost of Capital Related (Sch. 5, Ln. 83)	2,470				193
60	Property Taxes (Sch. 5, Ln. 83)	243				19
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	257				20
62	Professional Liability Insurance (Sch. 6, Ln. 83)	1,175				92
63	Quality Assurance Fees (Sch. 6, Ln. 83)	4,485				350
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	12,146				947
66	Total Speech Pathology Ancillary Service	\$ 94,783	\$ 87,907	1.078225	\$ 6,851	\$ 7,387

PHARMACY

67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	7,117				2
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	430,068				130
70	Cost of Capital Related (Sch. 5, Ln. 85)	2,008				1
71	Property Taxes (Sch. 5, Ln. 85)	198				0
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	1,474				0
73	Professional Liability Insurance (Sch. 6, Ln. 85)	6,731				2
74	Quality Assurance Fees (Sch. 6, Ln. 85)	25,687				8
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	69,565				21
77	Total Pharmacy Ancillary Service	\$ 542,847	\$ 808,412	0.671499	\$ 244	\$ 164

LABORATORY

78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	433				0
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	26,157				0
81	Cost of Capital Related (Sch. 5, Ln. 90)	122				0
82	Property Taxes (Sch. 5, Ln. 90)	12				0
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	90				0
84	Professional Liability Insurance (Sch. 6, Ln. 90)	409				0
85	Quality Assurance Fees (Sch. 6, Ln. 90)	1,562				0
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	4,231				0
88	Total Laboratory Ancillary Service	\$ 33,017	\$ 46,979	0.702795	\$ 0	\$ 0

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
INDIO NURSING AND REHABILITATION CENTER

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

Provider NPI:
1992799795

OSHPD Facility Number:
206334439

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
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HOME HEALTH SERVICES

89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	\$ 0				\$ 0
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				0
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				0
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				0
93	Property Taxes (Sch. 5, Ln. 95)	0				0
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				0
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				0
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				0
97	Caregiver Training (Sch. 6, Ln. 95)	0				0
98	Cost of Administration (Sch. 6, Ln. 95)	0				0
99	Total Home Health Services Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

OTHER ANCILLARY SERVICES

100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	719				0
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	43,459				24
103	Cost of Capital Related (Sch. 5, Ln. 100)	203				0
104	Property Taxes (Sch. 5, Ln. 100)	20				0
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	149				0
106	Professional Liability Insurance (Sch. 6, Ln. 100)	680				0
107	Quality Assurance Fees (Sch. 6, Ln. 100)	2,596				1
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	7,030				4
110	Total Other Ancillary Service	\$ 54,855	\$ 162,677	0.337203	\$ 88	\$ 30

SUBACUTE CARE ANCILLARY SERVICES

111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					\$ 539,517
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					8,974
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					2,741
114	Cost of Capital Related (Sch. 5, Ln. 101)					2,532
115	Property Taxes (Sch. 5, Ln. 101)					249
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					1,858
117	Professional Liability Insurance (Sch. 6, Ln. 101)					8,486
118	Quality Assurance Fees (Sch. 6, Ln. 101)					32,387
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					87,713
121	Total Subacute Ancillary Service					\$ 684,458

TOTAL COST OF ANCILLARY SERVICES

122	Cost of Direct Care - Labor					\$ 549,221
123	Cost of Indirect Care - Labor					9,294
124	Cost of Direct and Indirect Nonlabor					3,135
125	Cost of Capital Related					2,902
126	Property Taxes					286
127	CDPH Licensing Fees					1,895
128	Professional Liability Insurance					8,652
129	Quality Assurance Fees					33,020
130	Caregiver Training					0
131	Cost of Administration					89,426
132	Total Cost of Subacute Care Ancillary Services					\$ 697,832

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period			Provider NPI		Adjustments
INDIO NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1992799795		17
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$86,648	\$86,648		

Provider Name							Fiscal Period	Provider NPI		Adjustments	
INDIO NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1992799795		17	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$455,867	\$11,935	\$467,802 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	843,183	(11,935)	831,248 *	
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$831,248	\$13,766	\$845,014 *	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	128,105	(13,766)	114,339	
							To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501				
4	10.5	045	4	8A-1	045	4	Property Insurance	\$0	\$5,990	\$5,990	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 845,014	(5,990)	839,024 *	
							To reclassify property insurance expense to the Property Insurance cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52501				
5	10.5	077	4	8A-1	077	4	Specialized Support Surfaces - Other - Nonlabor	\$0	\$3,437	\$3,437 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	172,833	(3,437)	169,396	
							To reclassify therapeutic mattress expense from Skilled Nursing to an ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8 and 2203.2 CCR, Title 22, Section 51511(c)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
INDIO NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1992799795		17	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
6	10.5	077	4	8A-1	077	4	Specialized Support Surfaces - Other - Nonlabor	*	\$3,437	\$57,974	\$61,411
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor		589,610	(57,974)	531,636 *
							To reclassify therapeutic mattress expense from Subacute to an ancillary cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2202.8 and 2203.2				
							CCR, Title 22, Section 51511(c)				
7	10.5	035	4	8A-1	035	4	Leases and Rentals	*	\$467,802	\$83,006	\$550,808
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	*	531,636	(83,006)	448,630 *
							To reclassify ventilator equipment cost that is included in the subacute rate through a separate add-on rate.				
							42 CFR 413.20 and 413.24 / CMS Pub 15-1, Sections 2300 and 2304				
							CCR, Title 22, Sections 52000(e) and 52501				
8	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor		\$48,355	\$13,870	\$62,225
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	*	448,630	(13,870)	434,760
							To reclassify patient supplies expense to the appropriate ancillary cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304				
							CCR, Title 22, Sections 51123 and 51511				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
INDIO NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1992799795		17
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED COSTS</u>										
9	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$12,243	\$167	\$12,410
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	333,477	(480)	332,997
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	24,180	327	24,507
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	3,414	58	3,472
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	15,738	(300)	15,438
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	34,186	493	34,679
	10.5	101	2	8A-1	101	2	Subacute Care Ancillary Services - Fringe Benefits	62,469	(1,215)	61,254
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	235,754	2,661	238,415
	10.5	125	2	8A-1	125	2	Subacute Care - Fringe Benefits	184,650	(3,647)	181,003
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	9,911	(527)	9,384
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	7,283	763	8,046
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	33,403	687	34,090
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 839,024	(5,239)	833,785
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	3,172	228	3,400
To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304										

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
INDIO NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1992799795		17
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>												
10	Not Reported			1	16		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	399	399	

Provider Name							Fiscal Period	Provider NPI		Adjustments
INDIO NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1992799795		17
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>										
11	4.1	25	2	SA1	44	Total Medi-Cal Subacute Care Patient Days To reflect Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through September 30, 2012 Report Date: October 26, 2012 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	8,264	(10)	8,254	

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INDIO NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1992799795		17
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 OTHER MATTERS</u>											
12	Not Reported			SA1	48		Ventilator (Equipment Cost Only) To reflect subacute care ventilator equipment cost in the audit report. 42 CFR 413.24 and 413.24 / CMS Pub. 15-1, Section 2300 and 2304	\$0	\$83,006	\$83,006	
13	Not Reported			SA1	38		Medi-Cal Overpayments To recover Medi-Cal overpayments related to billing nonventilator treatment at the ventilator rate. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Section 51511.5(a)	\$0	\$1,396	\$1,396 *	
14	Not Reported			SA1	38		Medi-Cal Overpayments To recover Medi-Cal overpayments for covered services related to other ancillary services that were reimbursed by Medicare and not deducted from Medi-Cal claims. W&I Code, Sections 14000 and 14005 CCR, Title 22, Sections 51005, 51458.1, 51502 and 51511.5	* \$1,396	\$13,476	\$14,872	
15	Not Reported			SA1	41		Contracted Number of Subacute Care Beds To include the number of contracted subacute beds in the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	32	32	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
INDIO NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1992799795		17
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
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
16	Not Reported			SA1	39		Medi-Cal Credit Balance To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$0	\$14,441	\$14,441
17	Not Reported			1	14		Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$0	\$35,809	\$35,809