

**REPORT
ON THE
RATE SETTING AUDIT**

**DESERT MANOR CARE CENTER
YUCCA VALLEY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1710958160**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Lucia Martinez
Auditor: Daniela Bitá-Mocanu**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 11, 2014

Administrator
Desert Manor Care Center
8515 Cholla Avenue
Yucca Valley, CA 92284

DESERT MANOR CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1710958160
FISCAL PERIOD ENDED DECEMBER 31, 2012

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. 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 \$18,595, which resulted from Medi-Cal overpayments

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

Administrator
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If you have questions regarding this report, you may call the Audits Section—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

Certified

cc: Richard Thomas, CFO
Braswell's Community Convalescent Center
13542 Second Street
Yucaipa, CA 92399

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
DESERT MANOR CARE CENTER

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

NPI:
1710958160

OSHPD Facility No.:
206360188

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	\$ 1,381,740	\$ 71.52
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 392,662	\$ 20.33
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 351,248	\$ 18.18
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 177,359	\$ 9.18
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 15,941	\$ 0.83
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,666	\$ 0.76
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 25,149	\$ 1.30
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 271,871	\$ 14.07
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 180,659	\$ 9.35
11	Cost of Routine Service/Audited Total Costs	\$ 2,882,793	\$ 2,811,295	\$ 145.52
12	Total Patient Days (Adj)	19,319	19,319	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 149.22	\$ 145.52	
14	Overpayments (Adjs 13,14)	\$ 0	\$ (18,595)	
15	Medi-Cal Days (Adj 12)	15,485	15,433	
16	Medi-Cal Managed Care Days (Adj)	0	0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
21	Medi-Cal Days (Adj)	0	0	
MENTALLY DISORDERED CARE				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj)	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj)	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj)	\$ 0	\$ 0	
30	Medi-Cal Days (Adj)	0	0	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
DESERT MANOR CARE CENTER

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

NPI:
1710958160

OSHPD Facility No.:
206360188

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
DESERT MANOR CARE CENTER

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

NPI:
1710958160

OSHPD Facility No.:
206360188

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	\$ 27,608	\$ 27,608		
160	Activities	70,380		\$ 70,380	
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	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
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	1,283,752	27,608	70,380	1,381,740 *
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	\$ 1,381,740	\$ 27,608	\$ 70,380	\$ 1,381,740

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
DESERT MANOR CARE CENTER

NPI:
1710958160

OSHPD Facility Number:
206360188

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 41,210	\$ 41,210										
010	Housekeeping	93,107	0	\$ 93,107									
060	Laundry and Linen	22,141	2,427	5,483	\$ 30,051								
065	Dietary	166,777	7,288	16,467	0	\$ 190,532							
155	Social Services	N/A	2,020	4,565	0	0	\$ 6,585						
160	Activities	N/A	0	0	0	0	0	\$ 0					
165	Administration	N/A	2,005	4,530	0	0	0	0		\$ 6,534	\$ 6,534		
166	Medical Records	37,752	879	1,987	0	0	0	0		40,618		\$ 40,618	
170	Inservice Education - Nursing	48,254	0	0	0	0	0	0	\$ 48,254				
ANCILLARY SERVICES													
075	Patient Supplies		969	2,190	0	0	0	0	0	3,159	104	647	\$ 3,910
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,508	3,408	0	0	0	0	0	4,917	158	985	6,060
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,079	2,437	0	0	0	0	0	3,516	39	243	3,798
083	Speech Pathology		191	433	0	0	0	0	0	624	11	68	704
085	Pharmacy		0	0	0	0	0	0	0	0	29	179	208
090	Laboratory		0	0	0	0	0	0	0	0	2	13	15
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	16	102	119
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		22,350	50,496	30,051	190,532	6,585	0	48,254	348,269	6,152	38,242	392,662 *
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		492	1,113	0	0	0	0	0	1,605	22	138	1,765
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 409,241	\$ 41,210	\$ 93,107	\$ 30,051	\$ 190,532	\$ 6,585	\$ 0	\$ 48,254	\$ 362,089	\$ 6,534	\$ 40,618	\$ 409,241

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
DESERT MANOR CARE CENTER

NPI:
1710958160

OSHPD Facility Number:
206360188

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 123,513	\$ 123,513										
010	Housekeeping	10,450	0	\$ 10,450									
060	Laundry and Linen	2,814	7,274	615	\$ 10,703								
065	Dietary	123,428	21,845	1,848	0	\$ 147,121							
155	Social Services	4,798	6,056	512	0	0	\$ 11,366						
160	Activities	3,739	0	0	0	0	0	\$ 3,739					
165	Administration	N/A	6,009	508	0	0	0	0		\$ 6,517	\$ 6,517		
166	Medical Records	10,077	2,635	223	0	0	0	0		12,935		\$ 12,935	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ 0				
ANCILLARY SERVICES													
075	Patient Supplies	26,557	2,905	246	0	0	0	0	0	29,708	104	206	\$ 30,018
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	40,012	4,521	383	0	0	0	0	0	44,916	158	314	45,388
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	1,576	3,233	274	0	0	0	0	0	5,082	39	77	5,199
083	Speech Pathology	1,758	574	49	0	0	0	0	0	2,380	11	22	2,413
085	Pharmacy	10,491	0	0	0	0	0	0	0	10,491	29	57	10,577
090	Laboratory	773	0	0	0	0	0	0	0	773	2	4	779
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	6,003	0	0	0	0	0	0	0	6,003	16	33	6,052
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	87,351	66,986	5,667	10,703	147,121	11,366	3,739	0	332,934	6,136	12,179	351,248
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	2,272	1,476	125	0	0	0	0	0	3,873	22	44	3,939
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 455,612	\$ 123,513	\$ 10,450	\$ 10,703	\$ 147,121	\$ 11,366	\$ 3,739	\$ 0	\$ 436,159	\$ 6,517	\$ 12,935	\$ 455,612

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
DESERT MANOR CARE CENTER

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

NPI:
1710958160

OSHPD Facility Number:
206360188

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)	\$ 198,607	92%							
	Property Tax (line 40)	17,851	8%	\$ 216,458						
005	Plant Operations and Maintenance			0	\$ 0					
010	Housekeeping			0	0	\$ 0				
060	Laundry and Linen			12,747	0	0	\$ 12,747			
065	Dietary			38,283	0	0	0	\$ 38,283		
155	Social Services			10,612	0	0	0	0	\$ 10,612	
160	Activities			0	0	0	0	0	0	\$ 0
165	Administration			10,530	0	0	0	0	0	0
166	Medical Records			4,619	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			5,091	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			7,923	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,665	0	0	0	0	0	0
083	Speech Pathology			1,006	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute 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			117,394	0	0	12,747	38,283	10,612	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,586	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 216,458	100%	\$ 216,458	\$ 0	\$ 0	\$ 12,747	\$ 38,283	\$ 10,612	\$ 0

(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
DESERT MANOR CARE CENTER

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

NPI:
1710958160

OSHPD Facility Number:
206360188

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 92% Of Total	Property Tax 8% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 198,607	92%							
	Property Tax (line 40)	17,851	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 10,530	\$ 10,530				
166	Medical Records				4,619		\$ 4,619			
170	Inservice Education - Nursing			\$ 0						
ANCILLARY SERVICES										
075	Patient Supplies			0	5,091	168	74	\$ 5,332	\$ 4,892	\$ 440
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	7,923	255	112	8,291	7,607	684
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	5,665	63	28	5,756	5,282	475
083	Speech Pathology			0	1,006	18	8	1,031	946	85
085	Pharmacy			0	0	46	20	67	61	6
090	Laboratory			0	0	3	1	5	5	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	27	12	38	35	3
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			0	179,037	9,914	4,348	193,300	177,359	15,941
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,586	36	16	2,638	2,420	218
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 216,458	100%	\$ 0	\$ 201,309	\$ 10,530	\$ 4,619	\$ 216,458	\$ 198,607	\$ 17,851

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
DESERT MANOR CARE CENTER

NPI:
1710958160

OSHPD Facility Number:
206360188

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 37% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 55% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 3,683												
055	Interest - Other	975												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	187,227												
	Total Costs Allocable as Administration	191,885	37%											
167	CDPH Licensing Fees	15,577	3%											
168	Professional Liability Insurance	26,712	5%											
169	Quality Assurance Fees	288,765	55%											
174	Caregiver Training	0	0%											
	Total	522,939	100%						\$ 522,939					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 3,159	\$ 29,708	\$ 5,091	\$ 37,957	8,335	\$ 3,059	\$ 248	\$ 426	\$ 4,603	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	4,917	44,916	7,923	57,756	12,683	4,654	378	648	7,004	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	3,516	5,082	5,665	14,263	3,132	1,149	93	160	1,730	0
083	Speech Pathology			0	624	2,380	1,006	4,010	881	323	26	45	486	0
085	Pharmacy			0	0	10,491	0	10,491	2,304	845	69	118	1,272	0
090	Laboratory			0	0	773	0	773	170	62	5	9	94	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	6,003	0	6,003	1,318	484	39	67	728	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			1,381,740	348,269	332,934	179,037	2,241,979	492,344	180,659	14,666	25,149	271,871	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	1,605	3,873	2,586	8,064	1,771	650	53	90	978	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 522,939		\$ 1,381,740	\$ 362,089	\$ 436,159	\$ 201,309	\$ 2,381,297	\$ 522,939					
	Total Administrative Costs							\$ 522,939		\$ 191,885	\$ 15,577	\$ 26,712	\$ 288,765	\$ 0
	Unit Cost Multiplier							0.21960257						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 47,152	\$ 19,453	\$ 15,149	\$ 81,754						
	TOTAL FACILITY COSTS							\$ 2,985,990						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
DESERT MANOR CARE CENTER

NPI:
1710958160

OSHPD Facility Number:
206360188

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 9)	Plant Ops (SQ FT) 5 (Adj 9)	Hskpng (SQ FT) 10 (Adj 9)	Laundry (LBS) 60 (Adj 10)	Dietary (MEALS) 65 (Adj 11)	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	621	621	621							
065	Dietary	1,865	1,865	1,865							
155	Social Services	517	517	517							
160	Activities										
165	Administration	513	513	513							
166	Medical Records	225	225	225							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	248	248	248						37,957	37,957
077	Specialized Support Surfaces									0	0
080	Physical Therapy	386	386	386						57,756	57,756
081	Respiratory Therapy									0	0
082	Occupational Therapy	276	276	276						14,263	14,263
083	Speech Pathology	49	49	49						4,010	4,010
085	Pharmacy									10,491	10,491
090	Laboratory									773	773
095	Home Health Services									0	0
100	Other Ancillary Services									6,003	6,003
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,719	5,719	5,719	85,620	57,420	1,371,103	1,371,103	1,371,103	2,241,979	2,241,979
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	126	126	126						8,064	8,064
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	10,545	10,545	10,545	85,620	57,420	1,371,103	1,371,103	1,371,103	2,381,297	2,381,297
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 27,608	\$ 70,380			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.020135613	0.051330936			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 41,210	\$ 93,107	\$ 30,051	\$ 190,532	\$ 6,585	\$ -	\$ 48,254	\$ 6,534	\$ 40,618
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.90801328	8.82949265	0.35098098	3.31822446	0.00480292	0.00000000	0.03519356	0.00274403	0.01705706
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 123,513	\$ 10,450	\$ 10,703	\$ 147,121	\$ 11,366	\$ 3,739	\$ -	\$ 6,517	\$ 12,935
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.71294452	0.99099099	0.12500752	2.56218808	0.00828963	0.00272700	0.00000000	0.00273679	0.00543208
	TOTAL CAPITAL COSTS - SCH. 5	\$ 216,458	\$ -	\$ -	\$ 12,747	\$ 38,283	\$ 10,612	\$ -	\$ -	\$ 10,530	\$ 4,619
	UNIT COST MULTIPLIER (CAPITAL COSTS)	20.52707444	0.00000000	0.00000000	0.14888243	0.66671881	0.00774012	0.00000000	0.00000000	0.00442212	0.00193953

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DESERT MANOR CARE CENTER

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

NPI:
1710958160

OSHPD Facility Number:
206360188

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	\$ 33,082	\$ 0	\$ 33,082	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,800	(1,672)	8,128	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	123,513	0	123,513	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 166,395	\$ (1,672)	\$ 164,723	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 74,744	\$ 0	\$ 74,744	(Sch 3)
010	.20-.39	Fringe Benefits	6300	20,811	(2,448)	18,363	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	10,450	0	10,450	(Sch 4)
010		Housekeeping - Total	6300	\$ 106,005	\$ (2,448)	\$ 103,557	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	4,469	0	4,469	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	189,138	5,000	194,138	(Sch 5)
040		Property Taxes	7300	17,851	0	17,851	(Sch 5)
045		Property Insurance	7400	3,683	0	3,683	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	975	0	975	(Sch 6)
057		Subtotal 005 - 055		\$ 488,516	\$ 880	\$ 489,396	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 17,774	\$ 0	\$ 17,774	(Sch 3)
060	.20-.39	Fringe Benefits	6400	5,032	(665)	4,367	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	2,814	0	2,814	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 25,620	\$ (665)	\$ 24,955	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 133,884	\$ 0	\$ 133,884	(Sch 3)
065	.20-.39	Fringe Benefits	6500	34,047	(1,154)	32,893	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	117,617	5,811	123,428	(Sch 4)
065		Dietary - Total	6500	\$ 285,548	\$ 4,657	\$ 290,205	
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	26,557	0	26,557	(Sch 4)
075		Patient Supplies - Total	8100	\$ 26,557	\$ 0	\$ 26,557	
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	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DESERT MANOR CARE CENTER

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

NPI:
1710958160

OSHPD Facility Number:
206360188

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			0	0 (Sch 2)
080	.40-.99	Other - Nonlabor	8200	40,012		0	40,012 (Sch 4)
080		Physical Therapy - Total	8200	\$ 40,012	\$	0	\$ 40,012
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			0	0 (Sch 2)
082	.40-.99	Other - Nonlabor	8250	1,576		0	1,576 (Sch 4)
082		Occupational Therapy - Total	8250	\$ 1,576	\$	0	\$ 1,576
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			0	0 (Sch 2)
083	.40-.99	Other - Nonlabor	8280	1,758		0	1,758 (Sch 4)
083		Speech Pathology - Total	8280	\$ 1,758	\$	0	\$ 1,758
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	10,491		0	10,491 (Sch 4)
085		Pharmacy - Total	8300	\$ 10,491	\$	0	\$ 10,491
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	773		0	773 (Sch 4)
090		Laboratory - Total	8400	\$ 773	\$	0	\$ 773
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	6,003		0	6,003 (Sch 4)
100		Other Ancillary Services - Total	8900	\$ 6,003	\$	0	\$ 6,003

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DESERT MANOR CARE CENTER

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

NPI:
1710958160

OSHPD Facility Number:
206360188

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		\$ 87,170	\$ 0	\$ 87,170	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,030,559	\$ 0	\$ 1,030,559	(Sch 2)
105	.20-.39	Fringe Benefits	6110	250,783	2,410	253,193	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	93,162	(5,811)	87,351	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,374,504	\$ (3,401)	\$ 1,371,103	
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 MANOR CARE CENTER

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

NPI:
1710958160

OSHPD Facility Number:
206360188

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
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
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
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900	2,272	0	2,272
140		Beauty and Barber - Total	8900	\$ 2,272	\$ 0	\$ 2,272
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,376,776	\$ (3,401)	\$ 1,373,375
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 22,163	\$ 0	\$ 22,163
155	.20-.39	Fringe Benefits	6600	5,175	270	5,445
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	7,608	(2,810)	4,798
155		Social Services - Total	6600	\$ 34,946	\$ (2,540)	\$ 32,406

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DESERT MANOR CARE CENTER

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

NPI:
1710958160

OSHPD Facility Number:
206360188

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	\$ 56,499	\$ 0	\$ 56,499	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,432	(551)	13,881	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,739	0	3,739	(Sch 4)
160		Activities - Total	6700	\$ 74,670	\$ (551)	\$ 74,119	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 90,812	\$ 0	\$ 90,812	(Sch 6)
165	.20-.39	Fringe Benefits	6900	19,125	3,186	22,311	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	80,392	(6,288)	74,104	(Sch 6)
165		Administration - Total	6900	\$ 190,329	\$ (3,102)	\$ 187,227	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 30,306	\$ 0	\$ 30,306	(Sch 3)
166	.20-.39	Fringe Benefits	6900	6,382	1,064	7,446	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	10,077	0	10,077	(Sch 4)
166		Medical Records - Total	6900	\$ 46,765	\$ 1,064	\$ 47,829	
167		CDPH Licensing Fees	6900	\$ 16,898	\$ (1,321)	\$ 15,577	(Sch 6)
168		Professional Liability Insurance	6900	\$ 28,639	\$ (1,927)	\$ 26,712	(Sch 6)
169		Quality Assurance Fees	6900	\$ 288,765	\$ 0	\$ 288,765	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 38,737	\$ 0	\$ 38,737	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,957	(440)	9,517	(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	\$ 48,694	\$ (440)	\$ 48,254	
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		\$ 729,706	\$ (8,817)	\$ 720,889	
200		Total		\$ 2,993,336	\$ (7,346)	\$ 2,985,990	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900	\$ 0		\$ 48,482
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
DESERT MANOR CARE CENTER

NPI:
1710958160

OSHPD Facility Number:
206360188

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

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ
167	4	(1,321)				(1,321)				
168	4	(1,927)					(1,927)			
169	4	0								
170	1	0								
170	2	(440)	(440)							
170	3	0								
170	4	0								
174	1	0								
174	2	0								
174	3	0								
174	4	0								
200	Total	<u>(\$7,346)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,810)</u>	<u>(4,536)</u>	<u>0</u>

(To Sch 8)

Provider Name				Fiscal Period			NPI		Adjustments	
DESERT MANOR CARE CENTER				JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1710958160		14	
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 costs in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$48,482	\$48,482

Provider Name							Fiscal Period	NPI	Adjustments	
DESERT MANOR CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1710958160	14	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
RECLASSIFICATIONS OF REPORTED COSTS										
2	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$9,800	(\$1,672)	\$8,128
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	20,811	(2,448)	18,363
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	5,032	(665)	4,367
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	34,047	(1,154)	32,893
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	14,432	(551)	13,881
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	9,957	(440)	9,517
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	250,783	2,410	253,193
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	5,175	270	5,445
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	19,125	3,186	22,311
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	6,382	1,064	7,446
							To reclassify employee benefits for proper cost allocation and to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.8, and 2304			
3	10.5	035	4	8A-1	035	4	Leases and Rentals	\$189,138	\$5,000	\$194,138
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	80,392	(5,000)	75,392 *
							To reclassify lease expenses from the using cost center 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			
4	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	\$117,617	\$5,811	\$123,428
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	93,162	(5,811)	87,351
							To reclassify dietary expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
DESERT MANOR CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1710958160	14		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
RECLASSIFICATIONS OF REPORTED COSTS											
5	10.5	167	4	8A-1	167	4	CDPH Licensing Fees	\$16,898	(\$1,321)	\$15,577	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 75,392	1,321	76,713 *	
							To reclassify facility license fees to the facility licensing fees cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52506				
6	10.5	168	4	8A-1	168	4	Professional Liability Insurance	\$28,639	(\$1,927)	\$26,712	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 76,713	1,927	78,640 *	
							To reclassify finance fees 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				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
DESERT MANOR CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1710958160	14		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
7	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor To eliminate medical transportation expense not included in the rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2104.1, 2300, and 2304 CCR, Title 22, Sections 51511, 51123(b), and 51323	\$7,608	(\$2,810)	\$4,798	
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the James W. Braswell Management Services Home Office Audit Report for fiscal period ended December 31, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$78,640	(\$4,536)	\$74,104

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments	
DESERT MANOR CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1710958160		14	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
9	10.7	060	1,2,3	7	060		Laundry and Linen (Square Feet)	0	621	621	
	10.7	065	1,2,3	7	065		Dietary	0	1,865	1,865	
	10.7	075	1,2,3	7	075		Patient Supplies	0	248	248	
	10.7	080	1,2,3	7	080		Physical Therapy	0	386	386	
	10.7	082	1,2,3	7	082		Occupational Therapy	0	276	276	
	10.7	083	1,2,3	7	083		Speech Pathology	0	49	49	
	10.7	105	1,2,3	7	105		Skilled Nursing Care	0	5,719	5,719	
	10.7	140	1,2,3	7	140		Beauty and Barber	0	126	126	
	10.7	155	1,2,3	7	155		Social Services	0	517	517	
	10.7	165	1,2,3	7	165		Administration	0	513	513	
	10.7	166	1,2,3	7	166		Medical Records	0	225	225	
	10.7	175	1,2,3	7	N/A		Total Statistics - Square Feet	0	10,545	10,545	
							To establish square footage statistics to agree with the prior year audit report.				
							42 CFR 413.24 and 413.50				
							CMS Pub. 15-1, Sections 2304 and 2306				
10	10.7	105	4	7	105		Skilled Nursing Care (Pounds of Laundry)	0	85,620	85,620	
	10.7	175	4	7	N/A		Total Statistics - Pounds of Laundry	0	85,620	85,620	
							To establish pounds of laundry statistics to agree with the provider's records.				
							42 CFR 413.24 and 413.50				
							CMS Pub. 15-1, Sections 2304 and 2306				
11	10.7	105	6	7	105		Skilled Nursing Care (Meals Served)	0	57,420	57,420	
	10.7	175	6	7	N/A		Total Statistics - Meals Served	0	57,420	57,420	
							To establish meals served statistics to agree with the provider's records.				
							42 CFR 413.24 and 413.50				
							CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period	NPI		Adjustments
DESERT MANOR CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1710958160		14
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
12	4.1	5	2	1	15	Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through October 31, 2013 Report Date: November 4, 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 51511	15,485	(52)	15,433	

Provider Name				Fiscal Period			NPI		Adjustments	
DESERT MANOR CARE CENTER				JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1710958160		14	
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>										
	Not Reported			1	14		Overpayments	\$0		
13							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		\$7,115	
14							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1		<u>11,480</u> \$18,595	\$18,595