REPORT
ON THE
RATE SETTING AUDIT

DESERT MANOR CARE CENTER
YUCCA VALLEY, CALIFORNIA
PROVIDER NUMBER: LTC55772F
NATIONAL PROVIDER IDENTIFIER: 1710958160

FISCAL PERIOD ENDED
DECEMBER 31, 2009

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: Wendy Oney

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

July 7, 2011

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

DESERT MANOR CARE CENTER
PROVIDER NUMBER LTC55772F
NATIONAL PROVIDER IDENTIFIER (NPI) 1710958160
FISCAL PERIOD ENDED DECEMBER 31, 2009

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

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

This audit report includes the:

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

2. Audit adjustments that include a summary of the total due the State in the amount of $29,231, which resulted from Medi-Cal overbillings and share of cost overpayments

3. Audited Allocation of Home Office Cost

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 Rate Development Branch.

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

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

Chief
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2825
(916) 322-5603

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

United States Postal Service (USPS)
Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899-7413

Courier (UPS, FedEx, etc.)
Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814-5005
(916) 440-7700

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

If you have questions regarding this report, you may call the Audits Section—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 2nd Street
Yucaipa, CA 92399

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
DESERT MANOR CARE CENTER

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

Provider Number:
LTC55772F

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	$ 1,210,812	$ 65.62
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 391,262	$ 21.20
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 328,265	$ 17.79
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 197,631	$ 10.71
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 15,282	$ 0.83
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 13,787	$ 0.75
7	Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 20,208	$ 1.10
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 160,152	$ 8.68
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 175,098	$ 9.49
11	Cost of Routine Service/Audited Total Costs	$ 2,715,330	$ 2,512,498	$ 136.16
12	Total Patient Days (Adj)	18,453	18,453	
13	Cost Per Patient Day (Cost Divided by Days)	$ 147.15	$ 136.16	
14	Overpayments (Adjs 28,29)	$ 0	$ (29,231)	
15				
	INTERMEDIATE CARE			
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
17	Total Patient Days (Adj)		0	
18	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
19	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
21	Total Patient Days (Adj)		0	
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
23	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED			
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
25	Total Patient Days (Adj)		0	
26	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
27	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name: DESERT MANOR CARE CENTER

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

Provider Number: LTC55772F

NPI: 1710958160

OSHPD Facility No.: 206360188

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

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name: DESERT MANOR CARE CENTER

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

Provider Number: LTC55772F

NPI: 1710958160

OSHPD Facility No.: 206360188

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services (Salaries, Fringe Benefits, & Agency Labor)	$ 30,503	$ 30,503			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	68,361		$ 68,361		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	20,486	0	0	20,486	
077	Specialized Support Surfaces	N/A	0	0	0	
080	Physical Therapy	118,504	0	0	118,504	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	77,299	0	0	77,299	
083	Speech Pathology	18,102	0	0	18,102	
085	Pharmacy	4,576	0	0	4,576	
090	Laboratory	917	0	0	917	
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	1,150	0	0	1,150	
101	Subacute Ancillary Services	0	0	0	0	
102	Subacute Pediatrics Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	1,111,948	30,503	68,361	1,210,812	*
110	Intermediate Care	0	0	0	0	*
115	Mentally Disordered Care	0	0	0	0	*
120	Developmentally Disabled Care	0	0	0	0	*
125	Subacute Care	0	0	0	0	*
126	Subacute Care - Pediatrics	0	0	0	0	*
128	Transitional Inpatient Care	0	0	0	0	*
130	Hospice Inpatient Care	0	0	0	0	*
135	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
139	Residential Care	0	0	0	0	
140	Beauty and Barber	2,056	0	0	2,056	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 1,453,902	$ 30,503	$ 68,361	$ 1,453,902	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
DESERT MANOR CARE CENTER	LTC55772F	1710958160	206360188	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 63,869	$ 63,869											
010	Housekeeping	94,439	-	$ 94,439										
060	Laundry and Linen	22,868	3,761	5,562	$ 32,191									
065	Dietary	147,816	11,296	16,703	0	$ 175,815								
155	Social Services	N/A	3,131	4,630	0	0	$ 7,762							
160	Activities	N/A	0	0	0	0	0	$ -						
165	Administration	N/A	3,107	4,594	0	0	0	0		$ 7,701	$ 7,701			
166	Medical Records	25,695	1,363	2,015	0	0	0	0		29,073		$ 29,073		
170	Inservice Education - Nursing	57,488	0	0	0	0	0	0	$ 57,488					
	ANCILLARY SERVICES													
075	Patient Supplies		1,502	2,221	0	0	0	0	0	3,723	108	407	$ 4,238	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		2,338	3,457	0	0	0	0	0	5,795	448	1,692	7,935	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		1,672	2,472	0	0	0	0	0	4,143	296	1,119	5,559	
083	Speech Pathology		297	439	0	0	0	0	0	736	67	252	1,055	
085	Pharmacy		0	0	0	0	0	0	0	0	15	56	71	
090	Laboratory		0	0	0	0	0	0	0	0	3	11	14	
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	4	14	18	
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care		34,639	51,218	32,191	175,815	7,762	0	57,488	359,112	6,733	25,417	391,262	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber		763	1,128	0	0	0	0	0	1,892	28	104	2,024	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 412,175	$ 63,869	$ 94,439	$ 32,191	$ 175,815	$ 7,762	$ -	$ 57,488	$ 375,401	$ 7,701	$ 29,073	$ 412,175	

* (To Schedule 1)

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

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
DESERT MANOR CARE CENTER	LTC55772F	1710958160	206360188	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 135,835	$ 135,835											
010	Housekeeping	9,194	0	$ 9,194										
060	Laundry and Linen	1,840	7,999	541	$ 10,381									
065	Dietary	100,752	24,024	1,626	0	$ 126,402								
155	Social Services	3,076	6,660	451	0	0	$ 10,186							
160	Activities	3,287	0	0	0	0	0	$ 3,287						
165	Administration	N/A	6,608	447	0	0	0	0		$ 7,055	$ 7,055			
166	Medical Records	10,307	2,898	196	0	0	0	0		13,402		$ 13,402		
170	Inservice Education - Nursing	627	0	0	0	0	0	0	$ 627					
	ANCILLARY SERVICES													
075	Patient Supplies	0	3,195	216	0	0	0	0	0	3,411	99	187	$ 3,697	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	0	4,972	337	0	0	0	0	0	5,309	411	780	6,499	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	0	3,555	241	0	0	0	0	0	3,796	272	516	4,583	
083	Speech Pathology	0	631	43	0	0	0	0	0	674	61	116	851	
085	Pharmacy	0	0	0	0	0	0	0	0	0	14	26	39	
090	Laboratory	0	0	0	0	0	0	0	0	0	3	5	8	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	3	6	10	
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care	80,842	73,669	4,986	10,381	126,402	10,186	3,287	627	310,381	6,168	11,716	328,265	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber		1,623	110	0	0	0	0	0	1,733	25	48	1,806	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 345,760	$ 135,835	$ 9,194	$ 10,381	$ 126,402	$ 10,186	$ 3,287	$ 627	$ 325,303	$ 7,055	$ 13,402	$ 345,760	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name: DESERT MANOR CARE CENTER

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

Provider Number: LTC55772F

NPI: 1710958160

OSHPD Facility Number: 206360188

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 222,481	93%							
	Property Tax (line 40)	17,204	7%	$ 239,685						
005	Plant Operations and Maintenance			0	$ -					
010	Housekeeping			0	0	$ -				
060	Laundry and Linen			14,115	0	0	$ 14,115			
065	Dietary			42,391	0	0	0	$ 42,391		
155	Social Services			11,751	0	0	0	0	$ 11,751	
160	Activities			0	0	0	0	0	0	$ -
165	Administration			11,660	0	0	0	0	0	0
166	Medical Records			5,114	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			5,637	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			8,774	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			6,273	0	0	0	0	0	0
083	Speech Pathology			1,114	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			129,991	0	0	14,115	42,391	11,751	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 - Pediatrics			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,864	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 239,685	100%	$ 239,685	$ -	$ -	$ 14,115	$ 42,391	$ 11,751	$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name: DESERT MANOR CARE CENTER

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

Provider Number: LTC55772F

NPI: 1710958160

OSHPD Facility Number: 206360188

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 93% Of Total	Property Tax 7% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 222,481	93%								
	Property Tax (line 40)	17,204	7%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 11,660	$ 11,660					
166	Medical Records				5,114		$ 5,114				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	5,637	163	72	$ 5,872	$ 5,450	$ 421	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	8,774	679	298	9,750	9,050	700	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	6,273	449	197	6,919	6,422	497	
083	Speech Pathology			0	1,114	101	44	1,259	1,169	90	
085	Pharmacy			0	0	22	10	32	30	2	
090	Laboratory			0	0	4	2	6	6	0	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	6	2	8	8	1	
101	Subacute Ancillary Services			0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105	Skilled Nursing Care			0	198,249	10,194	4,471	212,914	197,631	15,282	*
110	Intermediate Care			0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	*
126	Subacute Care - Pediatrics			0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	2,864	42	18	2,924	2,714	210	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 239,685	100%	$ -	$ 222,910	$ 11,660	$ 5,114	$ 239,685	$ 222,481	$ 17,204	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
DESERT MANOR CARE CENTER	LTC55772F	1710958160	206360188	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 47% of Total	DPH License Fees 4% of Total	Liability Insurance 5% of Total	Quality Assur. Fees 43% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 12,165													
055	Interest-Other	687													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	187,431													
	Total Costs Allocable as Administration	200,283	47%												
167	DPH Licensing Fees	15,770	4%												
168	Liability Insurance	23,114	5%												
169	Quality Assurance Fees	183,187	43%												
174	Caregiver Training	0	0%												
	Total	422,354	100%						$ 422,354						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 20,486	$ 3,723	$ 3,411	$ 5,637	$ 33,257	5,908	$ 2,802	$ 221	$ 323	$ 2,562	$ -	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy			118,504	5,795	5,309	8,774	138,381	24,583	11,657	918	1,345	10,662	0	
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy			77,299	4,143	3,796	6,273	91,512	16,257	7,709	607	890	7,051	0	
083	Speech Pathology			18,102	736	674	1,114	20,625	3,664	1,737	137	201	1,589	0	
085	Pharmacy			4,576	0	0	0	4,576	813	385	30	44	353	0	
090	Laboratory			917	0	0	0	917	163	77	6	9	71	0	
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			1,150	0	0	0	1,150	204	97	8	11	89	0	
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES														
105	Skilled Nursing Care			1,210,812	359,112	310,381	198,249	2,078,553	369,245	175,098	13,787	20,208	160,152	0	*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatrics			0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber			2,056	1,892	1,733	2,864	8,544	1,518	720	57	83	658	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 422,354		$ 1,453,902	$ 375,401	$ 325,303	$ 222,910	$ 2,377,516	$ 422,354						
	Total Administrative Costs							$ 422,354		$ 200,283	$ 15,770	$ 23,114	$ 183,187	$ -	
	Unit Cost Multiplier							0.17764506							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 36,774	$ 20,457	$ 11,660	$ 68,892							
	TOTAL FACILITY COSTS							$ 2,868,762							

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
DESERT MANOR CARE CENTER	LTC55772F	1710958160	206360188	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adjs 4,27)	(Adjs 4,27)	(Adjs 4,27)	(Adj 5)	(Adj 6)					
	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						33,257	33,257
077	Specialized Support Surfaces									0	0
080	Physical Therapy	386	386	386						138,381	138,381
081	Respiratory Therapy									0	0
082	Occupational Therapy	276	276	276						91,512	91,512
083	Speech Pathology	49	49	49						20,625	20,625
085	Pharmacy									4,576	4,576
090	Laboratory									917	917
095	Home Health Services									0	0
100	Other Ancillary Services									1,150	1,150
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,719	5,719	5,719	102,350	54,858	1,192,790	1,192,790	1,192,790	2,078,553	2,078,553
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatrics						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	126	126	126						8,544	8,544
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	10,545	10,545	10,545	102,350	54,858	1,192,790	1,192,790	1,192,790	2,377,516	2,377,516
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 30,503	$ 68,361			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.025572817	0.057311849			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 63,869	$ 94,439	$ 32,191	$ 175,815	$ 7,762	$ -	$ 57,488	$ 7,701	$ 29,073
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		6.05680417	8.95580844	0.31451717	3.20490216	0.00650703	0.00000000	0.04819625	0.00323929	0.01222824
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 135,835	$ 9,194	$ 10,381	$ 126,402	$ 10,186	$ 3,287	$ 627	$ 7,055	$ 13,402
	UNIT COST MULTIPLIER (INDIRECT OTHER)		12.88146041	0.87188241	0.10142478	2.30416684	0.00854004	0.00275572	0.00052566	0.00296758	0.00563677
	TOTAL CAPITAL COSTS - SCH. 5	$ 239,685	$ -	$ -	$ 14,115	$ 42,391	$ 11,751	$ -	$ -	$ 11,660	$ 5,114
	UNIT COST MULTIPLIER (CAPITAL COSTS)	22.72972973	0.00000000	0.00000000	0.13791072	0.77273955	0.00985192	0.00000000	0.00000000	0.00490443	0.00215106

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: DESERT MANOR CARE CENTER

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

Provider Number: LTC55772F

NPI: 1710958160

OSHPD Facility Number: 206360188

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 50,810	$ 0	$ 50,810	(Sch 3)
005	.20-.39	Fringe Benefits	6200	13,435	(376)	13,059	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	159,937	(24,102)	135,835	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 224,182	$ (24,478)	$ 199,704	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 76,343	$ 0	$ 76,343	(Sch 3)
010	.20-.39	Fringe Benefits	6300	18,096	0	18,096	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	9,194	0	9,194	(Sch 4)
010		Housekeeping - Total	6300	$ 103,633	$ 0	$ 103,633	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	1,688	$ 1,688	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	15,365	0	15,365	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	202,592	2,836	205,428	(Sch 5)
040		Property Taxes	7300	17,204	0	17,204	(Sch 5)
045		Property Insurance	7400	12,165	0	12,165	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest-Other	7600	687	0	687	(Sch 6)
057		Subtotal 005 - 055		$ 575,828	$ (19,954)	$ 555,874	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 18,083	$ 0	$ 18,083	(Sch 3)
060	.20-.39	Fringe Benefits	6400	4,785	0	4,785	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	1,840	0	1,840	(Sch 4)
060		Laundry and Linen - Total	6400	$ 24,708	$ 0	$ 24,708	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 121,184	$ 0	$ 121,184	(Sch 3)
065	.20-.39	Fringe Benefits	6500	26,632	0	26,632	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	100,752	0	100,752	(Sch 4)
065		Dietary - Total	6500	$ 248,568	$ 0	$ 248,568	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services (Note 1)					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	20,502	(16)	20,486	
075		Patient Supplies - Total	8100	$ 20,502	$ (16)	$ 20,486	(Sch 2)
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	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, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC55772F

NPI: 1710958160

OSHPD Facility Number: 206360188

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	94,903	23,601	118,504	
080		Physical Therapy - Total	8200	$ 94,903	$ 23,601	$ 118,504	(Sch 2)
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	(Sch 2)
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	0	0	0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	77,299	0	77,299	
082		Occupational Therapy - Total	8250	$ 77,299	$ 0	$ 77,299	(Sch 2)
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	18,102	0	18,102	
083		Speech Pathology - Total	8280	$ 18,102	$ 0	$ 18,102	(Sch 2)
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	4,576	0	4,576	
085		Pharmacy - Total	8300	$ 4,576	$ 0	$ 4,576	(Sch 2)
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	917	0	917	
090		Laboratory - Total	8400	$ 917	$ 0	$ 917	(Sch 2)
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	(Sch 2)
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	1,004	146	1,150	
100		Other Ancillary Services - Total	8900	$ 1,004	$ 146	$ 1,150	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: DESERT MANOR CARE CENTER

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

Provider Number: LTC55772F

NPI: 1710958160

OSHPD Facility Number: 206360188

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
101		Subacute Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102		Subacute Pediatrics Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
104		Subtotal 075 - 102		$ 217,303	$ 23,731	$ 241,034	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 922,045	$ 0	$ 922,045	(Sch 2)
105	.20-.39	Fringe Benefits	6110	189,903	0	189,903	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	77,804	3,038	80,842	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 1,189,752	$ 3,038	$ 1,192,790	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$ 0	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care- Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$ 0	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care- Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatrics					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	
126		Subacute Care - Pediatrics - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: DESERT MANOR CARE CENTER

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

Provider Number: LTC55772F

NPI: 1710958160

OSHPD Facility Number: 206360188

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$ 0	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$ 0	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	0	0	0	
140	.40-.99	Other - Nonlabor	8900	2,056	0	2,056	
140		Beauty and Barber - Total	8900	$ 2,056	$ 0	$ 2,056	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
146		**Subtotal 105 - 145**		$ 1,191,808	$ 3,038	$ 1,194,846	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 23,783	$ 0	$ 23,783	(Sch 2)
155	.20-.39	Fringe Benefits	6600	6,720	0	6,720	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,076	0	3,076	(Sch 4)
155		Social Services - Total	6600	$ 33,579	$ 0	$ 33,579	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: DESERT MANOR CARE CENTER

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

Provider Number: LTC55772F

NPI: 1710958160

OSHPD Facility Number: 206360188

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 54,578	$ 0	$ 54,578	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,783	0	13,783	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,287	0	3,287	(Sch 4)
160		Activities - Total	6700	$ 71,648	$ 0	$ 71,648	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 128,684	$ 0	$ 128,684	(Sch 6)
165	.20-.39	Fringe Benefits	6900	25,957	(1,071)	24,886	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	150,524	(116,663)	33,861	(Sch 6)
165		Administration - Total	6900	$ 305,165	$ (117,734)	$ 187,431	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 21,111	$ 0	$ 21,111	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	4,584	0	4,584	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	10,307	0	10,307	(Sch 4)
166		Medical Records - Total	6900	$ 36,002	$ 0	$ 36,002	
167		DPH Licensing Fees	6900	$ 15,770	$ 0	$ 15,770	(Sch 6)
168		Liability Insurance	6900	$ 23,114	$ 0	$ 23,114	(Sch 6)
169		Quality Assurance Fees	6900	$ 183,187	$ 0	$ 183,187	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 46,721	$ 0	$ 46,721	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,767	0	10,767	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	627	0	627	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 58,115	$ 0	$ 58,115	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 726,580	$ (117,734)	$ 608,846	
200		**Total**		**$ 2,984,795**	**$ (110,919)**	**$ 2,873,876**	

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: DESERT MANOR CARE CENTER

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

Provider Number: LTC55772F

NPI: 1710958160

OSHPD Facility Number: 206360188

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		$ 50,810	$	$ 50,810
005	2	Fringe Benefits		13,435		13,435
005	3	Agency Staff				0
005	4	Other - Nonlabor		159,937		159,937
005	5	Plant Operations and Maintenance - Total		$ 224,182	$ 0	$ 224,182
010		Housekeeping				
010	1	Salaries and Wages		$ 76,343	$	$ 76,343
010	2	Fringe Benefits		18,096		18,096
010	3	Agency Staff				0
010	4	Other - Nonlabor		9,194		9,194
010	5	Housekeeping - Total		$ 103,633	$ 0	$ 103,633
015	4	Depreciation: Buildings and Improvements		$	$	$ 0
020	4	Depreciation: Leasehold Improvements				0
025	4	Depreciation: Equipment		15,365		15,365
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals		202,592		202,592
040	4	Property Taxes		17,204		17,204
045	4	Property Insurance		12,165		12,165
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other		687		687
		Subtotal 005 - 055		575,828	0	575,828
060		Laundry and Linen				
060	1	Salaries and Wages		$ 18,083	$	$ 18,083
060	2	Fringe Benefits		4,785		4,785
060	3	Agency Staff				0
060	4	Other - Nonlabor	1	3,289	(1,449)	1,840
060	5	Laundry and Linen - Total		$ 26,157	$ (1,449)	$ 24,708
065		Dietary				
065	1	Salaries and Wages		$ 121,184	$	$ 121,184
065	2	Fringe Benefits		26,632		26,632
065	3	Agency Staff				0
065	4	Other - Nonlabor		100,752		100,752
065	5	Dietary - Total		$ 248,568	$ 0	$ 248,568
070	4	Provision for Bad Debts	2	$ 56,495	$ (56,495)	$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		$	$	$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		20,502		20,502
075	5	Patient Supplies - Total		$ 20,502	$ 0	$ 20,502
077		Specialized Support Surfaces				
077	1	Salaries and Wages		$	$	$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: DESERT MANOR CARE CENTER

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

Provider Number: LTC55772F

NPI: 1710958160

OSHPD Facility Number: 206360188

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		$	$	$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff				0
080	4	Other - Nonlabor		94,903		94,903
080	5	Physical Therapy - Total		$ 94,903	$ 0	$ 94,903
081		Respiratory Therapy				
081	1	Salaries and Wages		$	$	$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		$ 0	$ 0	$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		$	$	$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff				0
082	4	Other - Nonlabor		77,299		77,299
082	5	Occupational Therapy - Total		$ 77,299	$ 0	$ 77,299
083		Speech Pathology				
083	1	Salaries and Wages		$	$	$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor		18,102		18,102
083	5	Speech Pathology - Total		$ 18,102	$ 0	$ 18,102
085		Pharmacy				
085	1	Salaries and Wages		$	$	$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		4,576		4,576
085	5	Pharmacy - Total		$ 4,576	$ 0	$ 4,576
090		Laboratory				
090	1	Salaries and Wages		$	$	$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		917		917
090	5	Laboratory - Total		$ 917	$ 0	$ 917
095		Home Health Services				
095	1	Salaries and Wages		$	$	$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		$ 0	$ 0	$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		$	$	$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff				0
100	4	Other - Nonlabor		1,004		1,004
100	5	Other Ancillary Services - Total		$ 1,004	$ 0	$ 1,004

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: DESERT MANOR CARE CENTER

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

Provider Number: LTC55772F

NPI: 1710958160

OSHPD Facility Number: 206360188

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		$	$	$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		$ 0	$ 0	$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		$	$	$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		$ 0	$ 0	$ 0
104		**Subtotal 075 - 102**		$ 217,303	$ 0	$ 217,303
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		$ 922,045	$	$ 922,045
105	2	Fringe Benefits		189,903		189,903
105	3	Agency Staff				0
105	4	Other - Nonlabor		77,804		77,804
105	5	Skilled Nursing Care - Total		$ 1,189,752	$ 0	$ 1,189,752
110		Intermediate Care				
110	1	Salaries and Wages		$	$	$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		$ 0	$ 0	$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		$	$	$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		$ 0	$ 0	$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		$	$	$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		$ 0	$ 0	$ 0
125		Subacute Care				
125	1	Salaries and Wages		$	$	$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		$ 0	$ 0	$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		$	$	$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: DESERT MANOR CARE CENTER

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

Provider Number: LTC55772F

NPI: 1710958160

OSHPD Facility Number: 206360188

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		$	$	$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		$ 0	$ 0	$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		$	$	$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		$ 0	$ 0	$ 0
135		Other Routine Services				
135	1	Salaries and Wages		$	$	$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		$ 0	$ 0	$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		$	$	$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		$ 0	$ 0	$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		$	$	$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff				0
140	4	Other - Nonlabor		2,056		2,056
140	5	Beauty and Barber - Total		$ 2,056	$ 0	$ 2,056
145		Other Nonreimbursable				
145	1	Salaries and Wages		$	$	$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		$ 0	$ 0	$ 0
146		**Subtotal 105 - 145**		$ 1,191,808	$ 0	$ 1,191,808
155		Social Services				
155	1	Salaries and Wages		$ 23,783	$	$ 23,783
155	2	Fringe Benefits		6,720		6,720
155	3	Agency Staff				0
155	4	Other - Nonlabor		3,076		3,076
155	5	Social Services - Total		$ 33,579	$ 0	$ 33,579
160		Activities				
160	1	Salaries and Wages		$ 54,578	$	$ 54,578
160	2	Fringe Benefits		13,783		13,783
160	3	Agency Staff				0
160	4	Other - Nonlabor		3,287		3,287
160	5	Activities - Total		$ 71,648	$ 0	$ 71,648

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: DESERT MANOR CARE CENTER

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

Provider Number: LTC55772F

NPI: 1710958160

OSHPD Facility Number: 206360188

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		$ 128,684	$	$ 128,684
165	2	Fringe Benefits		25,957		25,957
165	3	Agency Staff				0
165	4	Other - Nonlabor	3	170,428	(19,904)	150,524
165	5	Administration - Total		$ 325,069	$ (19,904)	$ 305,165
166		Medical Records				
166	1	Medical Records - Salaries and Wages		$ 21,111	$	$ 21,111
166	2	Medical Records - Fringe Benefits		4,584		4,584
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor		10,307		10,307
166	5	Medical Records - Total		$ 36,002	$ 0	$ 36,002
167	4	DPH Licensing Fees ***		$ 15,770	$	$ 15,770
168	4	Liability Insurance ***		$ 23,114	$	$ 23,114
169	4	Quality Assurance Fees ***		$ 183,187	$	$ 183,187
170		Inservice Education - Nursing				
170	1	Salaries and Wages		$ 46,721	$	$ 46,721
170	2	Fringe Benefits		10,767		10,767
170	3	Agency Staff				0
170	4	Other - Nonlabor		627		627
170	5	Inservice Education - Nursing - Total		$ 58,115	$ 0	$ 58,115
174		Caregiver Training ***				
174	1	Salaries and Wages		$	$	$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		$ 0	$ 0	$ 0
		Subtotal 155 - 174		$ 746,484	$ (19,904)	$ 726,580
200		**Total**		**$ 3,062,643**	**$ $ (77,848)**	**$ 2,984,795**

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

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

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

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

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
DESERT MANOR CARE CENTER	LTC55772F	1710958160	206360188	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10-13	AUDIT ADJ 14	AUDIT ADJ 15-19	AUDIT ADJ 20-26
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	(376)			(376)				
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	(24,102)			187	(24,289)			
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	1,688					1,688		
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	2,836	2,836						
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest-Property, Plant, and Equipment	0							
055	4	Interest-Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	(16)			(16)				
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	23,601			23,601				
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
DESERT MANOR CARE CENTER	LTC55772F	1710958160	206360188	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10-13	AUDIT ADJ 14	AUDIT ADJ 15-19	AUDIT ADJ 20-26
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	146			146				
101	1	Subacute Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	3,038		3,600	(562)				
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
DESERT MANOR CARE CENTER	LTC55772F	1710958160	206360188	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10-13	AUDIT ADJ 14	AUDIT ADJ 15-19	AUDIT ADJ 20-26
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care -Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	(1,071)			(1,071)				
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(116,663)	(2,836)	(3,600)	1,870			(26,816)	(85,281)
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	DPH Licensing Fees	0							
168	4	Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
DESERT MANOR CARE CENTER	LTC55772F	1710958160	206360188	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)		AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10-13	AUDIT ADJ 14	AUDIT ADJ 15-19	AUDIT ADJ 20-26
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
180	4	Professional Liability - Deductible	0								
			0								
			0								
			0								
			0								
			0								
			0								
			0								
200		Total	($110,919)	0	0	0	23,779	(24,289)	1,688	(26,816)	(85,281)
			(To Sch 8)								

Provider Name	Fiscal Period	Provider Number	Adjustments
DESERT MANOR CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC55772F	29

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							MEMORANDUM ADJUSTMENTS			
1	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	$3,289	($1,449)	$1,840
2	10.5	070	4	8A-1	070	4	Provision for Bad Debts	$56,495	($56,495)	$0
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	$170,428	($19,904)	$150,524 *

To reconcile provider's reported costs on page 10.5 to provider's reported cost on page 10.1 column 14.
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 Number	Adjustments
DESERT MANOR CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC55772F	29

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							MEMORANDUM ADJUSTMENTS			
4	10.7	105	1,2,3	7	105		Skilled Nursing Care (Square Feet)	0	10,419	10,419 *
	10.7	175	1,2,3	7	N/A		Total Statistics - Square Feet	0	10,419	10,419 *
5	10.7	105	4	7	105		Skilled Nursing Care (Pounds of Laundry)	0	102,350	102,350
	10.7	175	4	7	N/A		Total Statistics - Pounds of Laundry	0	102,350	102,350
6	10.7	105	5	7	105		Skilled Nursing Care (Meals Served)	0	54,858	54,858
	10.7	175	5	7	N/A		Total Statistics - Meals Served	0	54,858	54,858

To reconcile the provider's reported statistics on page 10.7 to provider's reported statistics on page 11(1).
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 Number	Adjustments
DESERT MANOR CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC55772F	29

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATIONS OF REPORTED COSTS				
7	10.5	035	4	8A-2	035	4	Leases and Rentals		$202,592	$2,836	$205,428
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	150,524	(2,836)	147,688 *
							To reclassify capital related costs for proper cost determination.				
							42 CFR 413.5, 413.20, and 413.24				
							CMS Pub. 15-1, Sections 2300, 2304, 2306, 2307, and 2806				
							CMS Pub. 15-2, Section 2408				
							W&I Code Section 14126.023(d)				
8	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor		$77,804	$3,600	$81,404 *
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	147,688	(3,600)	144,088 *
							To reclassify reported pharmacy consultant expenses				
							to the appropriate cost center.				
							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	Provider Number	Adjustments
DESERT MANOR CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC55772F	29

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS				
9	10.5	005	2	8A-2	005	2	Plant Operations and Maintenance - Fringe Benefits		$13,435	($376)	$13,059
	10.5	005	4	8A-2	005	4	Plant Operations and Maintenance - Other - Nonlabor		159,937	187	160,124 *
	10.5	075	4	8A-2	075	4	Patient Supplies - Other - Nonlabor		20,502	(16)	20,486
	10.5	080	4	8A-2	080	4	Physical Therapy - Other - Nonlabor		94,903	23,601	118,504
	10.5	100	4	8A-2	100	4	Other Ancillary Services - Other - Nonlabor		1,004	146	1,150
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	*	81,404	(562)	80,842
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits		25,957	(1,071)	24,886
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	144,088	1,870	145,958 *
							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				
	10.5	005	4	8A-2	005	4	Plant Operations and Maintenance - Other - Nonlabor	*	$160,124		
10							To eliminate expense for assets that should have been capitalized. 42 CFR 413.30 CMS Pub. 15-1, Section 104.1, 108.1, and 2300			($13,815)	
11							To eliminate duplicate Allied Refrigeration expense. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Section 2102.3			(2,969)	
12							To eliminate Citibank charges due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304, W&I Code 14124.2(b)			(5,483)	
13							To eliminate prior year supplies expense. 42 CFR 413.5, 413.20, 413.24, and 460.204 CMS Pub. 15-1, Sections 2300, 2302.1, and 2304			(2,022) ($24,289)	$135,835

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
DESERT MANOR CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC55772F	29

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS			
14	10.5	015	4	8A-2	015	4	Depreciation - Buildings and Improvements	$0	$1,688	$1,688
							To include depreciation expense on the assets to be capitalized in conjunction with adjustment 10.			
							42 CFR 413.20, 413.50, and 413.134			
							CMS Pub. 15-1, Sections 108.1, 2300, and 2302.4			
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor *	$145,958		
15							To abate miscellaneous revenue against related costs.		($23,575)	
							42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328			
							CMS Pub. 15-2, Section 3613			
16							To eliminate auto expense due to lack of documentation.		(152)	
							42 CFR 413.20, 413.24, and 431.107			
							CMS Pub. 15-1, Sections 2300 and 2304, W&I Code 14124.2(b)			
17							To eliminate auto expenses due to insufficient documentation.		(1,644)	
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
18							To eliminate donation expenses not related to patient care.		(25)	
							42 CFR 413.5(c)(7) and 413.9			
							CMS Pub. 15-1, Sections 608, 610, and 2102.3			
19							To eliminate political contributions /lobby fees not related to patient care.		(1,420)	
							42 CFR 413.9(c)(3)		($26,816)	$119,142 *
							CMS Pub. 15-1, Sections 2102.2, 2104, and 2139			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
DESERT MANOR CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC55772F	29

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS				
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	$119,142		
20							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, 2009. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			($2,142)	
21							To eliminate consulting fees not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Section 2102.3			(75,600)	
22							To eliminate data processing fees from a related organization. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 1005 and 2304			(4,400)	
23							To eliminate dues and subscription fees not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Section 2102.3			(1,350)	
24							To eliminate subsequent year contract expense. 42 CFR 413.5, 413.20, 413.24, and 460.204 CMS Pub. 15-1, Sections 2300, 2302.1, and 2304			(689)	
25							To eliminate prior year auto expenses. 42 CFR 413.5, 413.20, 413.24, and 460.204 CMS Pub. 15-1, Sections 2300, 2302.1, and 2304			(100)	
26							To eliminate patient placement expense not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Section 2102.3			(1,000) ($85,281)	$33,861

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
DESERT MANOR CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC55772F	29

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED STATISTICS				
27	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		102,350	248	102,598
	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	*	10,419	(4,700)	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	*	112,769	126	112,895

To adjust square footage statistics to agree with the prior year's audit report.
42 CFR 413.24 and 413.50
CMS Pub. 15-1, Sections 2304 and 2306

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
DESERT MANOR CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC55772F	29

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO OTHER MATTERS			
	Not Reported			1	14		Overpayments	$0		
28							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		$24,881	
29							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, Section 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1		4,350 $29,231	$29,231