

**REPORT
ON THE
RATE SETTING AUDIT
LEISURE GLEN CARE CENTER
GLENDALE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1255338810
FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Allen Dervi
Auditor: Anita Keshishyan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 29, 2013

Hermann Muennichow, CPA
Muennichow & Associates LLP
12814 Riverside Drive
North Hollywood, CA 91607

LEISURE GLEN CARE CENTER
NATIONAL PROVIDER IDENTIFIER 1255338810
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$32,566, 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.

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

cc: Aaron Ernest, Administrator
Leisure Glen Care Center
1505 Colby Drive
Glendale, CA 91205

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
LEISURE GLEN CARE CENTER

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

Provider NPI:
1255338810

OSHPD Facility No.:
206190022

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,877,655	\$ 90.77
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 662,173	\$ 20.89
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 877,830	\$ 27.69
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 9,663	\$ 0.30
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 21,548	\$ 0.68
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 16,940	\$ 0.53
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 154,327	\$ 4.87
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 313,303	\$ 9.88
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,081,222	\$ 34.10
11	Cost of Routine Service/Audited Total Costs	\$ 6,066,064	\$ 6,014,663	\$ 189.72
12	Total Patient Days (Adj)	31,703	31,703	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 191.34	\$ 189.72	
14	Overpayments (Adj 17)	\$ 0	\$ 32,566	
15	Medi-Cal Days (Adj 16)	19,457	19,371	
16	Medi-Cal Managed Care Days (Adj)		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	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
LEISURE GLEN CARE CENTER

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

Provider NPI:
1255338810

OSHPD Facility No.:
206190022

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
LEISURE GLEN CARE CENTER

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

Provider NPI:
1255338810

OSHPD Facility No.:
206190022

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 67,056	\$ 67,056		
160	Activities	79,199		\$ 79,199	
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	2,731,400	67,056	79,199	2,877,655 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,877,655	\$ 67,056	\$ 79,199	\$ 2,877,655

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
LEISURE GLEN CARE CENTER

Provider NPI:
1255338810

OSHPD Facility Number:
206190022

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 76,768	\$ 76,768										
010	Housekeeping	132,237	74	\$ 132,311									
060	Laundry and Linen	76,418	2,185	3,769	\$ 82,371								
065	Dietary	280,908	10,817	18,661	0	\$ 310,385							
155	Social Services	N/A	424	731	0	0	\$ 1,155						
160	Activities	N/A	1,825	3,149	0	0	0	\$ 4,974					
165	Administration	N/A	1,074	1,853	0	0	0	0		\$ 2,926	\$ 2,926		
166	Medical Records	83,746	774	1,336	0	0	0	0		85,856		\$ 85,856	
170	Inservice Education - Nursing	45,429	539	930	0	0	0	0	\$ 46,898				
ANCILLARY SERVICES													
075	Patient Supplies		272	469	0	0	0	0	0	741	18	524	\$ 1,283
077	Specialized Support Surfaces		92	159	0	0	0	0	0	251	8	245	505
080	Physical Therapy		539	930	0	0	0	0	0	1,469	305	8,949	10,724
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		664	1,145	0	0	0	0	0	1,809	216	6,345	8,370
083	Speech Pathology		1,456	2,512	0	0	0	0	0	3,969	70	2,050	6,089
085	Pharmacy		0	0	0	0	0	0	0	0	155	4,536	4,691
090	Laboratory		0	0	0	0	0	0	0	0	13	383	396
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	14	417	431
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		55,734	96,150	82,371	310,385	1,155	4,974	46,898	597,668	2,126	62,379	662,173
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		300	517	0	0	0	0	0	816	1	28	845
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 695,506	\$ 76,768	\$ 132,311	\$ 82,371	\$ 310,385	\$ 1,155	\$ 4,974	\$ 46,898	\$ 606,724	\$ 2,926	\$ 85,856	\$ 695,506

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
LEISURE GLEN CARE CENTER

Provider NPI:
1255338810

OSHPD Facility Number:
206190022

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 235,595	\$ 235,595										
010	Housekeeping	24,225	226	\$ 24,451									
060	Laundry and Linen	148,502	6,704	696	\$ 155,903								
065	Dietary	198,061	33,196	3,449	0	\$ 234,705							
155	Social Services	3,951	1,301	135	0	0	\$ 5,387						
160	Activities	15,176	5,601	582	0	0	0	\$ 21,359					
165	Administration	N/A	3,296	342	0	0	0	0		\$ 3,638	\$ 3,638		
166	Medical Records	18,327	2,376	247	0	0	0	0		20,950		\$ 20,950	
170	Inservice Education - Nursing	6,409	1,655	172	0	0	0	0	\$ 8,236				
ANCILLARY SERVICES													
075	Patient Supplies	34,911	834	87	0	0	0	0	0	35,832	22	128	\$ 35,982
077	Specialized Support Surfaces	16,557	283	29	0	0	0	0	0	16,869	10	60	16,939
080	Physical Therapy	622,843	1,655	172	0	0	0	0	0	624,670	379	2,184	627,233
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	439,738	2,037	212	0	0	0	0	0	441,986	269	1,548	443,803
083	Speech Pathology	133,957	4,469	464	0	0	0	0	0	138,891	87	500	139,478
085	Pharmacy	317,481	0	0	0	0	0	0	0	317,481	192	1,107	318,780
090	Laboratory	26,777	0	0	0	0	0	0	0	26,777	16	93	26,887
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	29,171	0	0	0	0	0	0	0	29,171	18	102	29,290
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	245,565	171,042	17,769	155,903	234,705	5,387	21,359	8,236	859,966	2,643	15,221	877,830
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	0	919	96	0	0	0	0	0	1,015	1	7	1,023
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,517,246	\$ 235,595	\$ 24,451	\$ 155,903	\$ 234,705	\$ 5,387	\$ 21,359	\$ 8,236	\$ 2,492,658	\$ 3,638	\$ 20,950	\$ 2,517,246

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LEISURE GLEN CARE CENTER

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

Provider NPI:
1255338810

OSHPD Facility Number:
206190022

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)	\$ 10,171	31%							
	Property Tax (line 40)	22,680	69%	\$ 32,851						
005	Plant Operations and Maintenance			632	\$ 632					
010	Housekeeping			31	1	\$ 32				
060	Laundry and Linen			917	18	1	\$ 936			
065	Dietary			4,540	89	4	0	\$ 4,633		
155	Social Services			178	3	0	0	0	\$ 182	
160	Activities			766	15	1	0	0	0	\$ 782
165	Administration			451	9	0	0	0	0	0
166	Medical Records			325	6	0	0	0	0	0
170	Inservice Education - Nursing			226	4	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			114	2	0	0	0	0	0
077	Specialized Support Surfaces			39	1	0	0	0	0	0
080	Physical Therapy			226	4	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			279	5	0	0	0	0	0
083	Speech Pathology			611	12	1	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			23,391	459	23	936	4,633	182	782
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			126	2	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 32,851	100%	\$ 32,851	\$ 632	\$ 32	\$ 936	\$ 4,633	\$ 182	\$ 782

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LEISURE GLEN CARE CENTER

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

Provider NPI:
1255338810

OSHPD Facility Number:
206190022

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 31% Of Total	Property Tax 69% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 10,171	31%							
	Property Tax (line 40)	22,680	69%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 460	\$ 460				
166	Medical Records				332		\$ 332			
170	Inservice Education - Nursing			\$ 231						
	ANCILLARY SERVICES									
075	Patient Supplies			0	116	3	2	\$ 121	\$ 38	\$ 84
077	Specialized Support Surfaces			0	39	1	1	42	13	29
080	Physical Therapy			0	231	48	35	313	97	216
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	284	34	25	343	106	237
083	Speech Pathology			0	624	11	8	643	199	444
085	Pharmacy			0	0	24	18	42	13	29
090	Laboratory			0	0	2	1	4	1	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	2	2	4	1	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			231	30,636	334	241	31,211	9,663	21,548
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	128	0	0	129	40	89
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 32,851	100%	\$ 231	\$ 32,059	\$ 460	\$ 332	\$ 32,851	\$ 10,171	\$ 22,680

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
LEISURE GLEN CARE CENTER

Provider NPI:
1255338810

OSHPD Facility Number:
206190022

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 69% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 20% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 15,843												
055	Interest - Other	1,929												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,470,382												
	Total Costs Allocable as Administration	1,488,154	69%											
167	CDPH Licensing Fees	23,316	1%											
168	Professional Liability Insurance	212,410	10%											
169	Quality Assurance Fees	431,219	20%											
174	Caregiver Training	0	0%											
	Total	2,155,099	100%						\$ 2,155,099					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 741	\$ 35,832	\$ 116	\$ 36,690	13,158	\$ 9,086	\$ 142	\$ 1,297	\$ 2,633	\$ -
077	Specialized Support Surfaces			0	251	16,869	39	17,160	6,154	4,250	67	607	1,231	0
080	Physical Therapy			0	1,469	624,670	231	626,370	224,641	155,121	2,430	22,141	44,949	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,809	441,986	284	444,079	159,264	109,976	1,723	15,697	31,868	0
083	Speech Pathology			0	3,969	138,891	624	143,483	51,459	35,534	557	5,072	10,297	0
085	Pharmacy			0	0	317,481	0	317,481	113,861	78,624	1,232	11,222	22,783	0
090	Laboratory			0	0	26,777	0	26,777	9,603	6,631	104	947	1,922	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	29,171	0	29,171	10,462	7,224	113	1,031	2,093	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			2,877,655	597,668	859,966	30,636	4,365,925	1,565,793	1,081,222	16,940	154,327	313,303	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	816	1,015	128	1,960	703	485	8	69	141	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,155,099		\$ 2,877,655	\$ 606,724	\$ 2,492,658	\$ 32,059	\$ 6,009,096	\$ 2,155,099					
	Total Administrative Costs							\$ 2,155,099		\$ 1,488,154	\$ 23,316	\$ 212,410	\$ 431,219	\$ -
	Unit Cost Multiplier							0.35863947						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 88,782	\$ 24,588	\$ 792	\$ 114,162							
	TOTAL FACILITY COSTS							\$ 8,278,357						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
LEISURE GLEN CARE CENTER

Provider NPI:
1255338810

OSHPD Facility Number:
206190022

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj 13)	Hskpng (SQ FT) 10 (Adj 13)	Laundry (LBS) 60 (Adj 14)	Dietary (MEALS) 65 (Adj 15)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	327									
010	Housekeeping	16	16								
060	Laundry and Linen	474	474	474							
065	Dietary	2,347	2,347	2,347							
155	Social Services	92	92	92							
160	Activities	396	396	396							
165	Administration	233	233	233							
166	Medical Records	168	168	168							
170	Inservice Education - Nursing	117	117	117							
	ANCILLARY SERVICES										
075	Patient Supplies	59	59	59						36,690	36,690
077	Specialized Support Surfaces	20	20	20						17,160	17,160
080	Physical Therapy	117	117	117						626,370	626,370
081	Respiratory Therapy									0	0
082	Occupational Therapy	144	144	144						444,079	444,079
083	Speech Pathology	316	316	316						143,483	143,483
085	Pharmacy									317,481	317,481
090	Laboratory									26,777	26,777
095	Home Health Services									0	0
100	Other Ancillary Services									29,171	29,171
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,093	12,093	12,093	79,258	95,109	2,976,965	2,976,965	2,976,965	4,365,925	4,365,925
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	65	65	65						1,960	1,960
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	16,984	16,657	16,641	79,258	95,109	2,976,965	2,976,965	2,976,965	6,009,096	6,009,096
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 67,056 0.022524954	\$ 79,199 0.026603941			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 76,768 4.60875308	\$ 132,311 7.95088877	\$ 82,371 1.03928020	\$ 310,385 3.26347117	\$ 1,155 0.00038814	\$ 4,974 0.00167070	\$ 46,898 0.01575379	\$ 2,926 0.00048699	\$ 85,856 0.01428768
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 235,595 14.14390346	\$ 24,451 1.46934093	\$ 155,903 1.96702766	\$ 234,705 2.46775052	\$ 5,387 0.00180970	\$ 21,359 0.00717471	\$ 8,236 0.00276649	\$ 3,638 0.00060540	\$ 20,950 0.00348639
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 32,851 1.93423222	\$ 632 0.03797166	\$ 32 0.00189624	\$ 936 0.01180604	\$ 4,633 0.04871477	\$ 182 0.00006101	\$ 782 0.00026260	\$ 231 0.00007759	\$ 460 0.00007655	\$ 332 0.00005519

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LEISURE GLEN CARE CENTER

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

Provider NPI:
1255338810

OSHPD Facility Number:
206190022

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	\$ 62,296	\$ 0	\$ 62,296	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,472	0	14,472	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	235,595	0	235,595	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 312,363	\$ 0	\$ 312,363	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 103,573	\$ 0	\$ 103,573	(Sch 3)
010	.20-.39	Fringe Benefits	6300	28,664	0	28,664	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	24,225	0	24,225	(Sch 4)
010		Housekeeping - Total	6300	\$ 156,462	\$ 0	\$ 156,462	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	3,687	0	3,687	(Sch 5)
025		Depreciation: Equipment	7140		0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		6,484	6,484	(Sch 5)
040		Property Taxes	7300	24,924	(2,244)	22,680	(Sch 5)
045		Property Insurance	7400	16,519	(676)	15,843	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 1,929	\$ 0	\$ 1,929	(Sch 6)
057		Subtotal 005 - 055		\$ 515,884	\$ 3,564	\$ 519,448	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 60,721	\$ 0	\$ 60,721	(Sch 3)
060	.20-.39	Fringe Benefits	6400	15,697	0	15,697	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	151,622	(3,120)	148,502	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 228,040	\$ (3,120)	\$ 224,920	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 221,624	\$ 0	\$ 221,624	(Sch 3)
065	.20-.39	Fringe Benefits	6500	59,284	0	59,284	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	198,061	0	198,061	(Sch 4)
065		Dietary - Total	6500	\$ 478,969	\$ 0	\$ 478,969	
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	34,044	867	34,911	(Sch 4)
075		Patient Supplies - Total	8100	\$ 34,044	\$ 867	\$ 34,911	
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	16,557	0	16,557	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 16,557	\$ 0	\$ 16,557	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LEISURE GLEN CARE CENTER

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

Provider NPI:
1255338810

OSHPD Facility Number:
206190022

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	622,843	0	622,843	(Sch 4)
080		Physical Therapy - Total	8200	\$ 622,843	\$ 0	\$ 622,843	
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	439,738	0	439,738	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 439,738	\$ 0	\$ 439,738	
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	133,957	0	133,957	(Sch 4)
083		Speech Pathology - Total	8280	\$ 133,957	\$ 0	\$ 133,957	
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	309,139	8,342	317,481	(Sch 4)
085		Pharmacy - Total	8300	\$ 309,139	\$ 8,342	\$ 317,481	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	26,777	0	26,777	(Sch 4)
090		Laboratory - Total	8400	\$ 26,777	\$ 0	\$ 26,777	
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	29,171	0	29,171	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 29,171	\$ 0	\$ 29,171	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

LEISURE GLEN CARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1255338810

OSHPD Facility Number:

206190022

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		\$ 1,612,226	\$ 9,209	\$ 1,621,435	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,156,080	\$ 0	\$ 2,156,080	(Sch 2)
105	.20-.39	Fringe Benefits	6110	575,320	0	575,320	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	263,453	(17,888)	245,565	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,994,853	\$ (17,888)	\$ 2,976,965	
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:
LEISURE GLEN CARE CENTER

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

Provider NPI:
1255338810

OSHPD Facility Number:
206190022

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,994,853	\$ (17,888)	\$ 2,976,965
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 54,108	\$ 0	\$ 54,108 (Sch 2)
155	.20-.39	Fringe Benefits	6600	12,948	0	12,948 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,951	0	3,951 (Sch 4)
155		Social Services - Total	6600	\$ 71,007	\$ 0	\$ 71,007

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LEISURE GLEN CARE CENTER

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

Provider NPI:
1255338810

OSHPD Facility Number:
206190022

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	\$ 63,590	\$ 0	\$ 63,590	(Sch 2)
160	.20-.39	Fringe Benefits	6700	15,609	0	15,609	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	15,176	0	15,176	(Sch 4)
160		Activities - Total	6700	\$ 94,375	\$ 0	\$ 94,375	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 788,096	\$ (459,750)	\$ 328,346	(Sch 6)
165	.20-.39	Fringe Benefits	6900	158,792	(35,486)	123,306	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	544,607	474,123	1,018,730	(Sch 6)
165		Administration - Total	6900	\$ 1,491,495	\$ (21,113)	\$ 1,470,382	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 66,512	\$ 0	\$ 66,512	(Sch 3)
166	.20-.39	Fringe Benefits	6900	17,234	0	17,234	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	18,327	0	18,327	(Sch 4)
166		Medical Records - Total	6900	\$ 102,073	\$ 0	\$ 102,073	
167		CDPH Licensing Fees	6900	\$ 23,316	\$ 0	\$ 23,316	(Sch 6)
168		Professional Liability Insurance	6900	\$ 217,164	\$ (4,754)	\$ 212,410	(Sch 6)
169		Quality Assurance Fees	6900	\$ 431,219	\$ 0	\$ 431,219	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 32,111	\$ 0	\$ 32,111	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,318	0	13,318	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	6,409	0	6,409	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 51,838	\$ 0	\$ 51,838	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,482,487	\$ (25,867)	\$ 2,456,620	
200		Total		\$ 8,312,459	\$ (34,102)	\$ 8,278,357	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 26,692	
-----	------	---	------	--	--	-----------	--

* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
LEISURE GLEN CARE CENTER

Provider NPI:
1255338810

OSHPD Facility Number:
206190022

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

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			<u>(\$34,102)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(35,486)</u>	<u>5,904</u>	<u>(600)</u>
		Total	(To Sch 8)							

Provider Name							Fiscal Period			Provider NPI		Adjustments
LEISURE GLEN CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1255338810		17
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance cost for informational purposes. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$26,692	\$26,692	

Provider Name							Fiscal Period	Provider NPI		Adjustments	
LEISURE GLEN CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1255338810		17	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	\$151,622	(\$3,120)	\$148,502	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	263,453	(983)	262,470 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	544,607	(2,381)	542,226 *	
	10.5	035	4	8A-1	035	4	Leases and Rentals	0	6,484	6,484	
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501 Welfare & Institutions Code Section 14126.023				
3	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$217,164	(\$4,754)	\$212,410	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 542,226	4,754	546,980 *	
							To reclassify all other insurance expense from the Professional Liability Insurance cost center to Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507				
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$262,470	(\$8,342)	\$254,128 *	
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	309,139	8,342	317,481	
							To reclassify pharmacy consultant expense to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304 CCR, Title 22, Section 52502				
5	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$254,128	(\$12,000)	\$242,128 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 546,980	12,000	558,980 *	
							To reclassify associate medical director fees to Administration cost center. 42 CFR 483.75(i)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, 52000(b)				

Provider Name							Fiscal Period	Provider NPI		Adjustments	
LEISURE GLEN CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1255338810		17	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$242,128	(\$867)	\$241,261 *
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor		34,044	867	34,911
							To reclassify patient supplies expense to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Sections 51123 and 51511				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
LEISURE GLEN CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1255338810		17
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
7	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$788,096	(\$459,750)	\$328,346
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	158,792	(35,486)	123,306
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust officer's salaries and fringe benefits expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3	* 558,980	459,750	1,018,730
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$241,261		
8							To reverse the reported utilization review adjustment for proper cost determination. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$5,904	
9							To eliminate equipment rental expense not applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306		(600)	
10							To eliminate physician fees not included in the routine rate. CCR, Title 22, 51511(c)		(1,000)	\$245,565
									<u>\$4,304</u>	
11	10.5	045	4	8A-1	045	4	Property Insurance To adjust reported property insurance expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$16,519	(\$676)	\$15,843
12	10.5	040	4	8A-1	040	4	Property Taxes To adjust the reported property tax expense to agree with the provider's paid invoices. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$24,924	(\$2,244)	\$22,680

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
LEISURE GLEN CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1255338810		17
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
13	10.7	010	2	7	010	N/A	Housekeeping (Square Feet)	0	16	16	
	10.7	060	2, 3	7	060	N/A	Laundry and Linen	0	474	474	
	10.7	065	2, 3	7	065	N/A	Dietary	0	2,347	2,347	
	10.7	075	2, 3	7	075	N/A	Patient Supplies	0	59	59	
	10.7	077	2, 3	7	077	N/A	Specialized Support Surfaces	0	20	20	
	10.7	080	2, 3	7	080	N/A	Physical Therapy	0	117	117	
	10.7	082	2, 3	7	082	N/A	Occupational Therapy	0	144	144	
	10.7	083	2, 3	7	083	N/A	Speech Pathology	0	316	316	
	10.7	105	2, 3	7	105	N/A	Skilled Nursing Care	0	12,093	12,093	
	10.7	140	2, 3	7	140	N/A	Beauty and Barber	0	65	65	
	10.7	155	2, 3	7	155	N/A	Social Services	0	92	92	
	10.7	160	2, 3	7	160	N/A	Activities	0	396	396	
	10.7	165	2, 3	7	165	N/A	Administration	0	233	233	
	10.7	166	2, 3	7	166	N/A	Medical Records	0	168	168	
	10.7	170	2, 3	7	170	N/A	Inservice Education - Nursing	0	117	117	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	0	16,657	16,657	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	0	16,641	16,641	
							To adjust square footage statistics to agree with the prior year's audited square footage in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
14	10.7	105	4	7	105		Skilled Nursing Care (Pounds of Laundry)	0	79,258	79,258	
	10.7	175	4	7	N/A		Total - Pounds of Laundry	0	79,258	79,258	
							To include laundry pounds statistics for proper cost determination. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306				
15	10.7	105	5	7	105		Skilled Nursing Care (Meals Served)	0	95,109	95,109	
	10.7	175	5	7	N/A		Total - Meals Served	0	95,109	95,109	
							To include patient meals statistics for proper cost determination. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period	Provider NPI		Adjustments
LEISURE GLEN CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1255338810		17
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA</u>										
16	4.1	5	2	1	15	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through August 28, 2012 Report Date: August 28, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51541	19,457	(86)	19,371	

Provider Name							Fiscal Period			Provider NPI		Adjustments
LEISURE GLEN CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1255338810		17
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
17	Not Reported			1	14		Overpayment To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$0	\$32,566	\$32,566	