

**REPORT
ON THE
RATE SETTING AUDIT**

**MESA GLEN CARE CENTER
GLEN DORA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1932215100**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Virat Shah
Auditor: Teresa Zapata**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

August 28, 2013

MaryLynn Mahan
Chief Financial Officer
P&M Management, Inc.
16742 Orange Way
Fontana, CA 92335

MESA GLEN CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1932215100
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 Schedule
3. Audited Allocation of Home Office Cost

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed By

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

Certified

cc: Bruce Burg, CPA
Gorelick & Uslaner, CPAs
11620 Wilshire Boulevard, Suite 800
Los Angeles, CA 90025

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MESA GLEN CARE CENTER

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

Provider NPI:
1932215100

OSHPD Facility No.:
206190193

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	\$ 2,259,294	\$ 71.28
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 647,362	\$ 20.42
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 646,054	\$ 20.38
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 470,322	\$ 14.84
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 21,980	\$ 0.69
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,629	\$ 0.59
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 68,007	\$ 2.15
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 394,101	\$ 12.43
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 508,018	\$ 16.03
11	Cost of Routine Service/Audited Total Costs	\$ 5,036,346	\$ 5,033,767	\$ 158.82
12	Total Patient Days (Adj)	31,695	31,695	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 158.90	\$ 158.82	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 3)	26,793	26,911	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MESA GLEN CARE CENTER

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

Provider NPI:
1932215100

OSHPD Facility No.:
206190193

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
MESA GLEN CARE CENTER

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

Provider NPI:
1932215100

OSHPD Facility No.:
206190193

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 44,587	\$ 44,587		
160	Activities	59,952		\$ 59,952	
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	2,154,755	44,587	59,952	2,259,294 *
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	\$ 2,259,294	\$ 44,587	\$ 59,952	\$ 2,259,294

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
MESA GLEN CARE CENTER

Provider NPI:
1932215100

OSHPD Facility Number:
206190193

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 91,620	\$ 91,620										
010	Housekeeping	150,126	-	\$ 150,126									
060	Laundry and Linen	40,297	2,946	4,828	\$ 48,071								
065	Dietary	292,077	12,506	20,492	0	\$ 325,075							
155	Social Services	N/A	343	562	0	0	\$ 906						
160	Activities	N/A	4,193	6,871	0	0	0	\$ 11,065					
165	Administration	N/A	1,785	2,925	0	0	0	0		\$ 4,710	\$ 4,710		
166	Medical Records	46,641	229	375	0	0	0	0		47,245		\$ 47,245	
170	Inservice Education - Nursing	35,902	446	731	0	0	0	0	\$ 37,079				
ANCILLARY SERVICES													
075	Patient Supplies		629	1,031	0	0	0	0	0	1,660	25	248	\$ 1,933
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		721	1,181	0	0	0	0	0	1,902	101	1,017	3,021
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		503	825	0	0	0	0	0	1,328	80	800	2,208
083	Speech Pathology		217	356	0	0	0	0	0	574	23	230	827
085	Pharmacy		0	0	0	0	0	0	0	0	90	902	992
090	Laboratory		0	0	0	0	0	0	0	0	5	53	58
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	21	211	232
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		67,100	109,949	48,071	325,075	906	11,065	37,079	599,244	4,362	43,756	647,362 *
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	0	0	0	0	0	0	0	3	27	29
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 656,663	\$ 91,620	\$ 150,126	\$ 48,071	\$ 325,075	\$ 906	\$ 11,065	\$ 37,079	\$ 604,709	\$ 4,710	\$ 47,245	\$ 656,663

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
MESA GLEN CARE CENTER

Provider NPI:
1932215100

OSHPD Facility Number:
206190193

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	\$ 155,387	\$ 155,387										
010	Housekeeping	27,656	0	\$ 27,656									
060	Laundry and Linen	60,968	4,997	889	\$ 66,854								
065	Dietary	233,216	21,210	3,775	0	\$ 258,201							
155	Social Services	1,664	582	104	0	0	\$ 2,350						
160	Activities	15,471	7,112	1,266	0	0	0	\$ 23,849					
165	Administration	N/A	3,027	539	0	0	0	0		\$ 3,566	\$ 3,566		
166	Medical Records	16,447	388	69	0	0	0	0		16,904		\$ 16,904	
170	Inservice Education - Nursing	92	757	135	0	0	0	0	\$ 983				
ANCILLARY SERVICES													
075	Patient Supplies	16,119	1,067	190	0	0	0	0	0	17,376	19	89	\$ 17,484
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	84,946	1,223	218	0	0	0	0	0	86,386	77	364	86,827
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	67,465	854	152	0	0	0	0	0	68,471	60	286	68,818
083	Speech Pathology	18,661	369	66	0	0	0	0	0	19,095	17	82	19,195
085	Pharmacy	81,821	0	0	0	0	0	0	0	81,821	68	323	82,212
090	Laboratory	4,767	0	0	0	0	0	0	0	4,767	4	19	4,790
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	19,118	0	0	0	0	0	0	0	19,118	16	75	19,209
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	140,802	113,802	20,255	66,854	258,201	2,350	23,849	983	627,095	3,303	15,656	646,054 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	2,432	0	0	0	0	0	0	0	2,432	2	10	2,444
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 947,032	\$ 155,387	\$ 27,656	\$ 66,854	\$ 258,201	\$ 2,350	\$ 23,849	\$ 983	\$ 926,562	\$ 3,566	\$ 16,904	\$ 947,032

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MESA GLEN CARE CENTER

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

Provider NPI:
1932215100

OSHPD Facility Number:
206190193

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)	\$ 481,999	96%							
	Property Tax (line 40)	22,526	4%	\$ 504,525						
005	Plant Operations and Maintenance			2,445	\$ 2,445					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			16,146	79	0	\$ 16,224			
065	Dietary			68,532	334	0	0	\$ 68,866		
155	Social Services			1,881	9	0	0	0	\$ 1,890	
160	Activities			22,980	112	0	0	0	0	\$ 23,092
165	Administration			9,781	48	0	0	0	0	0
166	Medical Records			1,254	6	0	0	0	0	0
170	Inservice Education - Nursing			2,445	12	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			3,449	17	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,950	19	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,759	13	0	0	0	0	0
083	Speech Pathology			1,191	6	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			367,711	1,791	0	16,224	68,866	1,890	23,092
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 504,525	100%	\$ 504,525	\$ 2,445	\$ -	\$ 16,224	\$ 68,866	\$ 1,890	\$ 23,092

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MESA GLEN CARE CENTER

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

Provider NPI:
1932215100

OSHPD Facility Number:
206190193

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 96% Of Total	Property Tax 4% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 481,999	96%							
	Property Tax (line 40)	22,526	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 9,829	\$ 9,829				
166	Medical Records				1,260		\$ 1,260			
170	Inservice Education - Nursing			\$ 2,457						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,465	52	7	\$ 3,524	\$ 3,366	\$ 157
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	3,969	212	27	4,208	4,020	188
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,772	167	21	2,960	2,828	132
083	Speech Pathology			0	1,197	48	6	1,251	1,195	56
085	Pharmacy			0	0	188	24	212	202	9
090	Laboratory			0	0	11	1	12	12	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	44	6	49	47	2
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			2,457	482,032	9,103	1,167	492,302	470,322	21,980
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	0	6	1	6	6	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 504,525	100%	\$ 2,457	\$ 493,436	\$ 9,829	\$ 1,260	\$ 504,525	\$ 481,999	\$ 22,526

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
MESA GLEN CARE CENTER

Provider NPI:
1932215100

OSHPD Facility Number:
206190193

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. 51% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 40% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 7,574												
055	Interest - Other	2,056												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	538,891												
	Total Costs Allocable as Administration	548,521	51%											
167	CDPH Licensing Fees	20,114	2%											
168	Professional Liability Insurance	73,429	7%											
169	Quality Assurance Fees	425,522	40%											
174	Caregiver Training	0	0%											
	Total	1,067,586	100%						\$ 1,067,586					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,660	\$ 17,376	\$ 3,465	\$ 22,502	5,608	\$ 2,881	\$ 106	\$ 386	\$ 2,235	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	1,902	86,386	3,969	92,257	22,991	11,813	433	1,581	9,164	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,328	68,471	2,772	72,571	18,085	9,292	341	1,244	7,208	0
083	Speech Pathology			0	574	19,095	1,197	20,866	5,200	2,672	98	358	2,073	0
085	Pharmacy			0	0	81,821	0	81,821	20,390	10,476	384	1,402	8,127	0
090	Laboratory			0	0	4,767	0	4,767	1,188	610	22	82	473	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	19,118	0	19,118	4,764	2,448	90	328	1,899	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			2,259,294	599,244	627,095	482,032	3,967,665	988,754	508,018	18,629	68,007	394,101	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	0	2,432	0	2,432	606	311	11	42	242	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,067,586		\$ 2,259,294	\$ 604,709	\$ 926,562	\$ 493,436	\$ 4,284,000	\$ 1,067,586					
	Total Administrative Costs							\$ 1,067,586		\$ 548,521	\$ 20,114	\$ 73,429	\$ 425,522	\$ -
	Unit Cost Multiplier							0.24920307						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 51,954	\$ 20,470	\$ 11,089	\$ 83,514							
	TOTAL FACILITY COSTS							\$ 5,435,100						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
MESA GLEN CARE CENTER

Provider NPI:
1932215100

OSHPD Facility Number:
206190193

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	78									
010	Housekeeping										
060	Laundry and Linen	515	515	515							
065	Dietary	2,186	2,186	2,186							
155	Social Services	60	60	60							
160	Activities	733	733	733							
165	Administration	312	312	312							
166	Medical Records	40	40	40							
170	Inservice Education - Nursing	78	78	78							
	ANCILLARY SERVICES										
075	Patient Supplies	110	110	110						22,502	22,502
077	Specialized Support Surfaces									0	0
080	Physical Therapy	126	126	126						92,257	92,257
081	Respiratory Therapy									0	0
082	Occupational Therapy	88	88	88						72,571	72,571
083	Speech Pathology	38	38	38						20,866	20,866
085	Pharmacy									81,821	81,821
090	Laboratory									4,767	4,767
095	Home Health Services									0	0
100	Other Ancillary Services									19,118	19,118
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,729	11,729	11,729	156,420	93,852	2,295,557	2,295,557	2,295,557	3,967,665	3,967,665
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									2,432	2,432
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	16,093	16,015	16,015	156,420	93,852	2,295,557	2,295,557	2,295,557	4,284,000	4,284,000
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 44,587 0.019423173	\$ 59,952 0.026116537			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 91,620 5.72088667	\$ 150,126 9.37408679	\$ 48,071 0.30731947	\$ 325,075 3.46369403	\$ 906 0.00039454	\$ 11,065 0.00482001	\$ 37,079 0.01615268	\$ 4,710 0.00109935	\$ 47,245 0.01102820
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 155,387 9.70259132	\$ 27,656 1.72688105	\$ 66,854 0.42740173	\$ 258,201 2.75114890	\$ 2,350 0.00102362	\$ 23,849 0.01038911	\$ 983 0.00042844	\$ 3,566 0.00083240	\$ 16,904 0.00394589
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 504,525 31.35058721	\$ 2,445 0.15269097	\$ - 0.00000000	\$ 16,224 0.10372196	\$ 68,866 0.73377409	\$ 1,890 0.00082342	\$ 23,092 0.01005939	\$ 2,457 0.00107044	\$ 9,829 0.00229436	\$ 1,260 0.00029415

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MESA GLEN CARE CENTER

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

Provider NPI:
1932215100

OSHPD Facility Number:
206190193

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	\$ 75,470	\$ 0	\$ 75,470	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,150	0	16,150	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	155,387	0	155,387	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 247,007	\$ 0	\$ 247,007	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 125,977	\$ 0	\$ 125,977	(Sch 3)
010	.20-.39	Fringe Benefits	6300	24,149	0	24,149	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	27,656	0	27,656	(Sch 4)
010		Housekeeping - Total	6300	\$ 177,782	\$ 0	\$ 177,782	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	28,564	0	28,564	(Sch 5)
025		Depreciation: Equipment	7140	41,611	0	41,611	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	411,824	0	411,824	(Sch 5)
040		Property Taxes	7300	22,526	0	22,526	(Sch 5)
045		Property Insurance	7400	7,574	0	7,574	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 2,056	\$ 0	\$ 2,056	(Sch 6)
057		Subtotal 005 - 055		\$ 938,944	\$ 0	\$ 938,944	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 30,806	\$ 0	\$ 30,806	(Sch 3)
060	.20-.39	Fringe Benefits	6400	9,491	0	9,491	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	60,968	0	60,968	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 101,265	\$ 0	\$ 101,265	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 236,869	\$ 0	\$ 236,869	(Sch 3)
065	.20-.39	Fringe Benefits	6500	55,208	0	55,208	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	233,216	0	233,216	(Sch 4)
065		Dietary - Total	6500	\$ 525,293	\$ 0	\$ 525,293	
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	16,119	0	16,119	(Sch 4)
075		Patient Supplies - Total	8100	\$ 16,119	\$ 0	\$ 16,119	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MESA GLEN CARE CENTER

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

Provider NPI:
1932215100

OSHPD Facility Number:
206190193

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	84,946	0	84,946	(Sch 4)
080		Physical Therapy - Total	8200	\$ 84,946	\$ 0	\$ 84,946	
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	67,465	0	67,465	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 67,465	\$ 0	\$ 67,465	
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	18,661	0	18,661	(Sch 4)
083		Speech Pathology - Total	8280	\$ 18,661	\$ 0	\$ 18,661	
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	81,821	0	81,821	(Sch 4)
085		Pharmacy - Total	8300	\$ 81,821	\$ 0	\$ 81,821	
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	4,767	0	4,767	(Sch 4)
090		Laboratory - Total	8400	\$ 4,767	\$ 0	\$ 4,767	
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	19,118	0	19,118	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 19,118	\$ 0	\$ 19,118	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MESA GLEN CARE CENTER

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

Provider NPI:
1932215100

OSHPD Facility Number:
206190193

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		\$ 292,897	\$ 0	\$ 292,897	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,760,857	\$ 0	\$ 1,760,857	(Sch 2)
105	.20-.39	Fringe Benefits	6110	393,898	0	393,898	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	140,802	0	140,802	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,295,557	\$ 0	\$ 2,295,557	
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:
MESA GLEN CARE CENTER

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

Provider NPI:
1932215100

OSHPD Facility Number:
206190193

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	2,432	0	2,432 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,432	\$ 0	\$ 2,432
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		\$ 2,297,989	\$ 0	\$ 2,297,989
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 34,842	\$ 0	\$ 34,842 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,745	0	9,745 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,664	0	1,664 (Sch 4)
155		Social Services - Total	6600	\$ 46,251	\$ 0	\$ 46,251

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MESA GLEN CARE CENTER

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

Provider NPI:
1932215100

OSHPD Facility Number:
206190193

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	\$ 49,960	\$ 0	\$ 49,960	(Sch 2)
160	.20-.39	Fringe Benefits	6700	9,992	0	9,992	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	15,471	0	15,471	(Sch 4)
160		Activities - Total	6700	\$ 75,423	\$ 0	\$ 75,423	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 206,654	\$ 0	\$ 206,654	(Sch 6)
165	.20-.39	Fringe Benefits	6900	97,987	0	97,987	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	243,693	(9,443)	234,250	(Sch 6)
165		Administration - Total	6900	\$ 548,334	\$ (9,443)	\$ 538,891	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 36,382	\$ 0	\$ 36,382	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,259	0	10,259	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	16,447	0	16,447	(Sch 4)
166		Medical Records - Total	6900	\$ 63,088	\$ 0	\$ 63,088	
167		CDPH Licensing Fees	6900	\$ 20,114	\$ 0	\$ 20,114	(Sch 6)
168		Professional Liability Insurance	6900	\$ 73,429	\$ 0	\$ 73,429	(Sch 6)
169		Quality Assurance Fees	6900	\$ 425,522	\$ 0	\$ 425,522	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 28,154	\$ 0	\$ 28,154	(Sch 3)
170	.20-.39	Fringe Benefits	6800	7,748	0	7,748	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	92	0	92	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 35,994	\$ 0	\$ 35,994	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,288,155	\$ (9,443)	\$ 1,278,712	
200		Total		\$ 5,444,543	\$ (9,443)	\$ 5,435,100	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 88,390	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
MESA GLEN CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1932215100		3
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$88,390	\$88,390

Provider Name							Fiscal Period		Provider NPI		Adjustments
MESA GLEN CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1932215100		3
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED COSTS</u>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the P&M Management, Inc. Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$243,693	(\$9,443)	\$234,250	

Provider Name							Fiscal Period	Provider NPI		Adjustments
MESA GLEN CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1932215100		3
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAY</u>										
3	4.1	5	2	1	15	Medi-Cal Days of Service - Skilled Nursing Care 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 June 30, 2013 Report Date: July 12, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	26,793	118	26,911	