

**REPORT
ON THE
RATE SETTING AUDIT**

**MEADOWOOD HEALTH & REHABILITATION CENTER
STOCKTON, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1730269184**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold
Auditor: Emilee Hogg**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

November 8, 2013

Administrator
Meadowood Health & Rehabilitation Center
3110 Wagner Heights Road
Stockton, CA 95209

MEADOWOOD HEALTH & REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1730269184
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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

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:

Administrator
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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— Fresno at (559) 446-2458.

Original Signed by

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

MEADOWOOD HEALTH & REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1730269184

OSHPD Facility No.:

206394041

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	\$ 4,814,564	\$ 153.51
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,349,399	\$ 43.02
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 990,815	\$ 31.59
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 977,079	\$ 31.15
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 21,910	\$ 0.70
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 57,128	\$ 1.82
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 126,933	\$ 4.05
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 872,267	\$ 27.81
11	Cost of Routine Service/Audited Total Costs	\$ 9,212,014.00	\$ 9,210,095	\$ 293.65
12	Total Patient Days (Adj)	31,364	31,364	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 293.71	\$ 293.65	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 1)	272	256	
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:
MEADOWOOD HEALTH & REHABILITATION CENTER

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

Provider NPI:
1730269184

OSHPD Facility No.:
206394041

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:
MEADOWOOD HEALTH & REHABILITATION CENTER

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

Provider NPI:
1730269184

OSHPD Facility No.:
206394041

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	\$ 133,079	\$ 133,079		
160	Activities	153,779		\$ 153,779	
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	901,223	0	0	901,223
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	646,227	0	0	646,227
083	Speech Pathology	474,811	0	0	474,811
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	4,527,706	133,079	153,779	4,814,564
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		\$ 6,836,825	\$ 133,079	\$ 153,779	\$ 6,836,825

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
MEADOWOOD HEALTH & REHABILITATION CENTER

Provider NPI:
1730269184

OSHPD Facility Number:
206394041

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	\$ 206,184	\$ 206,184										
010	Housekeeping	263,140	1,659	\$ 264,799									
060	Laundry and Linen	191,042	8,102	10,490	\$ 209,634								
065	Dietary	552,821	13,017	16,853	0	\$ 582,691							
155	Social Services	N/A	3,993	5,170	0	0	\$ 9,164						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	13,086	16,943	0	0	0	0		\$ 30,029	\$ 30,029		
166	Medical Records	115,986	0	0	0	0	0	0		115,986		\$ 115,986	
170	Inservice Education - Nursing	93,504	0	0	0	0	0	0	\$ 93,504				
ANCILLARY SERVICES													
075	Patient Supplies		2,135	2,764	0	0	0	0	0	4,899	369	1,425	\$ 6,693
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		8,939	11,574	0	0	0	0	0	20,513	2,740	10,583	33,835
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,941	3,808	0	0	0	0	0	6,749	1,875	7,241	15,865
083	Speech Pathology		660	855	0	0	0	0	0	1,516	1,338	5,170	8,024
085	Pharmacy		545	706	0	0	0	0	0	1,251	1,208	4,665	7,125
090	Laboratory		0	0	0	0	0	0	0	0	209	806	1,014
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	148	573	722
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		151,105	195,636	209,634	582,691	9,164	0	93,504	1,241,734	22,142	85,523	1,349,399 *
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	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,422,677	\$ 206,184	\$ 264,799	\$ 209,634	\$ 582,691	\$ 9,164	\$ -	\$ 93,504	\$ 1,276,662	\$ 30,029	\$ 115,986	\$ 1,422,677

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
MEADOWOOD HEALTH & REHABILITATION CENTER

Provider NPI:
1730269184

OSHPD Facility Number:
206394041

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	\$ 299,012	\$ 299,012										
010	Housekeeping	62,999	2,406	\$ 65,405									
060	Laundry and Linen	13,094	11,750	2,591	\$ 27,435								
065	Dietary	307,252	18,878	4,163	0	\$ 330,292							
155	Social Services	98,476	5,791	1,277	0	0	\$ 105,544						
160	Activities	10,014	0	0	0	0	0	\$ 10,014					
165	Administration	N/A	18,978	4,185	0	0	0	0		\$ 23,163	\$ 23,163		
166	Medical Records	0	0	0	0	0	0	0		0		\$ -	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	112,701	3,096	683	0	0	0	0	0	116,480	285	0	\$ 116,765
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	12,964	2,859	0	0	0	0	0	15,822	2,113	0	17,936
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	4,266	941	0	0	0	0	0	5,206	1,446	0	6,652
083	Speech Pathology	0	958	211	0	0	0	0	0	1,169	1,032	0	2,201
085	Pharmacy	428,956	791	174	0	0	0	0	0	429,921	932	0	430,853
090	Laboratory	74,946	0	0	0	0	0	0	0	74,946	161	0	75,107
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	53,320	0	0	0	0	0	0	0	53,320	114	0	53,434
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	232,993	219,136	48,322	27,435	330,292	105,544	10,014	0	973,736	17,079	0	990,815 *
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	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,693,763	\$ 299,012	\$ 65,405	\$ 27,435	\$ 330,292	\$ 105,544	\$ 10,014	\$ -	\$ 1,670,600	\$ 23,163	\$ -	\$ 1,693,763

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MEADOWOOD HEALTH & REHABILITATION CENTER

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

Provider NPI:
1730269184

OSHPD Facility Number:
206394041

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)	\$ 1,075,163	100%							
	Property Tax (line 40)	0	0%	\$ 1,075,163						
005	Plant Operations and Maintenance			78,754	\$ 78,754					
010	Housekeeping			8,016	634	\$ 8,650				
060	Laundry and Linen			39,154	3,095	343	\$ 42,592			
065	Dietary			62,906	4,972	551	0	\$ 68,429		
155	Social Services			19,299	1,525	169	0	0	\$ 20,993	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			63,241	4,998	553	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			10,317	815	90	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			43,200	3,414	378	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			14,214	1,123	124	0	0	0	0
083	Speech Pathology			3,192	252	28	0	0	0	0
085	Pharmacy			2,635	208	23	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			730,235	57,716	6,391	42,592	68,429	20,993	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,075,163	100%	\$ 1,075,163	\$ 78,754	\$ 8,650	\$ 42,592	\$ 68,429	\$ 20,993	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MEADOWOOD HEALTH & REHABILITATION CENTER

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

Provider NPI:
1730269184

OSHPD Facility Number:
206394041

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 100% Of Total	Property Tax 0% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,075,163	100%							
	Property Tax (line 40)	0	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 68,792	\$ 68,792				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	11,223	845	0	\$ 12,069	\$ 12,069	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	46,992	6,277	0	53,269	53,269	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	15,462	4,295	0	19,757	19,757	0
083	Speech Pathology			0	3,472	3,066	0	6,538	6,538	0
085	Pharmacy			0	2,866	2,767	0	5,633	5,633	0
090	Laboratory			0	0	478	0	478	478	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	340	0	340	340	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			0	926,355	50,724	0	977,079	977,079	0*
110	Intermediate Care			0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0*
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,075,163	100%	\$ -	\$ 1,006,371	\$ 68,792	\$ -	\$ 1,075,163	\$ 1,075,163	\$ -

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
MEADOWOOD HEALTH & REHABILITATION CENTER

Provider NPI:
1730269184

OSHPD Facility Number:
206394041

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. 81% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 12% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 13,000												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,169,969												
	Total Costs Allocable as Administration	1,182,969	81%											
167	CDPH Licensing Fees	29,714	2%											
168	Professional Liability Insurance	77,477	5%											
169	Quality Assurance Fees	172,146	12%											
174	Caregiver Training	0	0%											
	Total	1,462,306	100%						\$ 1,462,306					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 4,899	\$ 116,480	\$ 11,223	\$ 132,602	17,970	\$ 14,537	\$ 365	\$ 952	\$ 2,115	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			901,223	20,513	15,822	46,992	984,550	133,425	107,937	2,711	7,069	15,707	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			646,227	6,749	5,206	15,462	673,645	91,291	73,852	1,855	4,837	10,747	0
083	Speech Pathology			474,811	1,516	1,169	3,472	480,967	65,180	52,729	1,324	3,453	7,673	0
085	Pharmacy			0	1,251	429,921	2,866	434,039	58,820	47,584	1,195	3,116	6,924	0
090	Laboratory			0	0	74,946	0	74,946	10,157	8,216	206	538	1,196	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	53,320	0	53,320	7,226	5,846	147	383	851	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			4,814,564	1,241,734	973,736	926,355	7,956,389	1,078,237	872,267	21,910	57,128	126,933	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	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,462,306		\$ 6,836,825	\$ 1,276,662	\$ 1,670,600	\$ 1,006,371	\$ 10,790,458	\$ 1,462,306					
	Total Administrative Costs							\$ 1,462,306		\$ 1,182,969	\$ 29,714	\$ 77,477	\$ 172,146	\$ -
	Unit Cost Multiplier							0.13551843						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 146,015	\$ 23,163	\$ 68,792	\$ 237,970							
	TOTAL FACILITY COSTS							\$ 12,490,734						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
MEADOWOOD HEALTH & REHABILITATION CENTER

Provider NPI:
1730269184

OSHPD Facility Number:
206394041

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	2,122									
010	Housekeeping	216	216								
060	Laundry and Linen	1,055	1,055	1,055							
065	Dietary	1,695	1,695	1,695							
155	Social Services	520	520	520							
160	Activities										
165	Administration	1,704	1,704	1,704							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	278	278	278						132,602	132,602
077	Specialized Support Surfaces									0	0
080	Physical Therapy	1,164	1,164	1,164						984,550	984,550
081	Respiratory Therapy									0	0
082	Occupational Therapy	383	383	383						673,645	673,645
083	Speech Pathology	86	86	86						480,967	480,967
085	Pharmacy	71	71	71						434,039	434,039
090	Laboratory									74,946	74,946
095	Home Health Services									0	0
100	Other Ancillary Services									53,320	53,320
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	19,676	19,676	19,676	155,630	93,378	4,760,699	4,760,699	4,760,699	7,956,389	7,956,389
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									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	28,970	26,848	26,632	155,630	93,378	4,760,699	4,760,699	4,760,699	10,790,458	10,790,458
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 133,079 0.027953668	\$ 153,779 0.032301769			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 206,184 7.67967819	\$ 264,799 9.94288114	\$ 209,634 1.34700122	\$ 582,691 6.24013406	\$ 9,164 0.00192487	\$ - 0.00000000	\$ 93,504 0.01964081	\$ 30,029 0.00278291	\$ 115,986 0.01074894
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 299,012 11.13721693	\$ 65,405 2.45586658	\$ 27,435 0.17628159	\$ 330,292 3.53715304	\$ 105,544 0.02216994	\$ 10,014 0.00210347	\$ - 0.00000000	\$ 23,163 0.00214658	\$ - 0.00000000
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,075,163 37.11297894	\$ 78,754 2.93331873	\$ 8,650 0.32479725	\$ 42,592 0.27367156	\$ 68,429 0.73281722	\$ 20,993 0.00440964	\$ - 0.00000000	\$ - 0.00000000	\$ 68,792 0.00637529	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MEADOWOOD HEALTH & REHABILITATION CENTER

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

Provider NPI:
1730269184

OSHPD Facility Number:
206394041

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	\$ 136,979	\$ 0	\$ 136,979	(Sch 3)
005	.20-.39	Fringe Benefits	6200	69,205	0	69,205	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	299,012	0	299,012	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 505,196	\$ 0	\$ 505,196	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 179,801	\$ 0	\$ 179,801	(Sch 3)
010	.20-.39	Fringe Benefits	6300	83,339	0	83,339	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	62,999	0	62,999	(Sch 4)
010		Housekeeping - Total	6300	\$ 326,139	\$ 0	\$ 326,139	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 383,206	\$ 0	\$ 383,206	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	78,912	0	78,912	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	24,483	0	24,483	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300		0	0	(Sch 5)
045		Property Insurance	7400	13,000	0	13,000	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	588,562	0	588,562	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,919,498	\$ 0	\$ 1,919,498	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 124,490	\$ 0	\$ 124,490	(Sch 3)
060	.20-.39	Fringe Benefits	6400	66,552	0	66,552	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	13,094	0	13,094	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 204,136	\$ 0	\$ 204,136	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 362,060	\$ 0	\$ 362,060	(Sch 3)
065	.20-.39	Fringe Benefits	6500	190,761	0	190,761	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	307,252	0	307,252	(Sch 4)
065		Dietary - Total	6500	\$ 860,073	\$ 0	\$ 860,073	
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	112,701	0	112,701	(Sch 4)
075		Patient Supplies - Total	8100	\$ 112,701	\$ 0	\$ 112,701	
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:
MEADOWOOD HEALTH & REHABILITATION CENTER

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

Provider NPI:
1730269184

OSHPD Facility Number:
206394041

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	\$ 377,275	\$ 0	\$ 377,275	(Sch 2)
080	.20-.39	Fringe Benefits	8200	224,178	0	224,178	(Sch 2)
080	.79	Agency Staff	8200	299,770	0	299,770	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 901,223	\$ 0	\$ 901,223	
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	\$ 140,336	\$ 0	\$ 140,336	(Sch 2)
082	.20-.39	Fringe Benefits	8250	99,250	0	99,250	(Sch 2)
082	.79	Agency Staff	8250	406,641	0	406,641	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 646,227	\$ 0	\$ 646,227	
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	474,811	0	474,811	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 474,811	\$ 0	\$ 474,811	
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	428,956	0	428,956	(Sch 4)
085		Pharmacy - Total	8300	\$ 428,956	\$ 0	\$ 428,956	
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	74,946	0	74,946	(Sch 4)
090		Laboratory - Total	8400	\$ 74,946	\$ 0	\$ 74,946	
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	53,320	0	53,320	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 53,320	\$ 0	\$ 53,320	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MEADOWOOD HEALTH & REHABILITATION CENTER

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

Provider NPI:
1730269184

OSHPD Facility Number:
206394041

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		\$ 2,692,184	\$ 0	\$ 2,692,184	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,947,775	\$ 0	\$ 2,947,775	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,458,690	0	1,458,690	(Sch 2)
105	.49	Agency Staff	6110	121,241	0	121,241	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	232,993	0	232,993	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,760,699	\$ 0	\$ 4,760,699	
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:
MEADOWOOD HEALTH & REHABILITATION CENTER

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

Provider NPI:
1730269184

OSHPD Facility Number:
206394041

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		\$ 4,760,699	\$ 0	\$ 4,760,699
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 94,741	\$ 0	\$ 94,741 (Sch 2)
155	.20-.39	Fringe Benefits	6600	38,338	0	38,338 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	98,476	0	98,476 (Sch 4)
155		Social Services - Total	6600	\$ 231,555	\$ 0	\$ 231,555

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MEADOWOOD HEALTH & REHABILITATION CENTER

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

Provider NPI:
1730269184

OSHPD Facility Number:
206394041

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	\$ 103,345	\$ 0	\$ 103,345	(Sch 2)
160	.20-.39	Fringe Benefits	6700	50,434	0	50,434	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,014	0	10,014	(Sch 4)
160		Activities - Total	6700	\$ 163,793	\$ 0	\$ 163,793	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 428,565	\$ 0	\$ 428,565	(Sch 6)
165	.20-.39	Fringe Benefits	6900	250,566	0	250,566	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	490,838	0	490,838	(Sch 6)
165		Administration - Total	6900	\$ 1,169,969	\$ 0	\$ 1,169,969	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 73,415	\$ 0	\$ 73,415	(Sch 3)
166	.20-.39	Fringe Benefits	6900	42,571	0	42,571	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 115,986	\$ 0	\$ 115,986	
167		CDPH Licensing Fees	6900	\$ 29,714	\$ 0	\$ 29,714	(Sch 6)
168		Professional Liability Insurance	6900	\$ 77,477	\$ 0	\$ 77,477	(Sch 6)
169		Quality Assurance Fees	6900	\$ 172,146	\$ 0	\$ 172,146	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 67,847	\$ 0	\$ 67,847	(Sch 3)
170	.20-.39	Fringe Benefits	6800	25,657	0	25,657	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 93,504	\$ 0	\$ 93,504	
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		\$ 2,054,144	\$ 0	\$ 2,054,144	
200		Total		\$ 12,490,734	\$ 0	\$ 12,490,734	

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

Provider Name							Fiscal Period	Provider NPI	Adjustments		
MEADOWOOD HEALTH & REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1730269184	1		
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>											
1	4.1	5	2	1	15	N/A	Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the followir Fiscal Intermediary Payment Data Service Period: January 1, 2011 through December 31, 201 Payment Period: January 1, 2011 through August 31, 2013 Report Date: September 20, 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	272	(16)	256	