

**REPORT
ON THE
RATE SETTING AUDIT**

**MUIR SENIOR CARE
MARTINEZ, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1558532465**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Matthew Moy
Auditor: Joe Hodges**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 31, 2013

Dipa Gupta, Administrator
Muir Senior Care
1790 Muir Road
Martinez, CA 94553

MUIR SENIOR CARE
NATIONAL PROVIDER IDENTIFIER (NPI) 1558532465
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.

Dipa Gupta
Page 2

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

John Melton, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MUIR SENIOR CARE

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

Provider NPI:
1558532465

OSHPD Facility No.:
206073349

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	\$ 2,462,117	\$ 74.81
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 683,343	\$ 20.76
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 460,927	\$ 14.01
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 135,690	\$ 4.12
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 64,866	\$ 1.97
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 24,484	\$ 0.74
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 49,372	\$ 1.50
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 369,067	\$ 11.21
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 515,702	\$ 15.67
11	Cost of Routine Service/Audited Total Costs	\$ 4,765,246	\$ 4,765,568	\$ 144.80
12	Total Patient Days	32,911	32,911	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 144.79	\$ 144.80	
14	Overpayments	\$	\$ 0	
15	Medi-Cal Days (Adj 7)	27,392	26,850	
16	Medi-Cal Managed Care Days (Adj 8)		149	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments	\$	\$ 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:
MUIR SENIOR CARE

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

Provider NPI:
1558532465

OSHPD Facility No.:
206073349

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		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments	\$	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
MUIR SENIOR CARE

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

Provider NPI:
1558532465

OSHPD Facility No.:
206073349

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	\$ 39,090	\$ 39,090		
160	Activities	85,819		\$ 85,819	
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	63,646	0	0	63,646
083	Speech Pathology	24,224	0	0	24,224
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	2,337,208	39,090	85,819	2,462,117
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		\$ 2,549,987	\$ 39,090	\$ 85,819	\$ 2,549,987

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
MUIR SENIOR CARE

Provider NPI:
1558532465

OSHPD Facility Number:
206073349

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	\$ 46,514	\$ 46,514										
010	Housekeeping	134,831	551	\$ 135,382									
060	Laundry and Linen	68,058	524	1,545	\$ 70,127								
065	Dietary	285,952	2,304	6,786	0	\$ 295,043							
155	Social Services	N/A	2,699	7,950	0	0	\$ 10,649						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	257	758	0	0	0	0		\$ 1,015	\$ 1,015		
166	Medical Records	92,857	156	459	0	0	0	0		93,471		\$ 93,471	
170	Inservice Education - Nursing	73,036	0	0	0	0	0	0	\$ 73,036				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	27	2,514	\$ 2,542
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		451	1,327	0	0	0	0	0	1,778	64	5,937	7,780
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		221	652	0	0	0	0	0	873	16	1,436	2,324
083	Speech Pathology		311	917	0	0	0	0	0	1,228	7	611	1,846
085	Pharmacy		0	0	0	0	0	0	0	0	24	2,224	2,248
090	Laboratory		0	0	0	0	0	0	0	0	2	145	147
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	2	204	206
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		38,877	114,511	70,127	295,043	10,649	0	73,036	602,242	871	80,230	683,343 *
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		162	478	0	0	0	0	0	640	2	171	813
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 701,248	\$ 46,514	\$ 135,382	\$ 70,127	\$ 295,043	\$ 10,649	\$ -	\$ 73,036	\$ 606,762	\$ 1,015	\$ 93,471	\$ 701,248

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
MUIR SENIOR CARE

Provider NPI:
1558532465

OSHPD Facility Number:
206073349

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	\$ 161,438	\$ 161,438										
010	Housekeeping	54,173	1,911	\$ 56,084									
060	Laundry and Linen	7,677	1,820	640	\$ 10,137								
065	Dietary	178,141	7,997	2,811	0	\$ 188,949							
155	Social Services	0	9,368	3,293	0	0	\$ 12,661						
160	Activities	7,679	0	0	0	0	0	\$ 7,679					
165	Administration	N/A	893	314	0	0	0	0		\$ 1,207	\$ 1,207		
166	Medical Records	4,298	540	190	0	0	0	0		5,028		\$ 5,028	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	116,542	0	0	0	0	0	0	0	116,542	32	135	\$ 116,710
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	269,298	1,564	550	0	0	0	0	0	271,412	77	319	271,808
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	768	270	0	0	0	0	0	1,038	19	77	1,134
083	Speech Pathology	0	1,081	380	0	0	0	0	0	1,461	8	33	1,501
085	Pharmacy	103,078	0	0	0	0	0	0	0	103,078	29	120	103,226
090	Laboratory	6,725	0	0	0	0	0	0	0	6,725	2	8	6,735
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	9,457	0	0	0	0	0	0	0	9,457	3	11	9,471
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	53,778	134,934	47,438	10,137	188,949	12,661	7,679	0	455,575	1,036	4,316	460,927 *
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	5,800	563	198	0	0	0	0	0	6,561	2	9	6,572
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 978,084	\$ 161,438	\$ 56,084	\$ 10,137	\$ 188,949	\$ 12,661	\$ 7,679	\$ -	\$ 971,849	\$ 1,207	\$ 5,028	\$ 978,084

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MUIR SENIOR CARE

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

Provider NPI:
1558532465

OSHPD Facility Number:
206073349

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)	\$ 139,340	68%							
	Property Tax (line 40)	66,611	32%	\$ 205,951						
005	Plant Operations and Maintenance			1,140	\$ 1,140					
010	Housekeeping			2,424	13	\$ 2,438				
060	Laundry and Linen			2,309	13	28	\$ 2,350			
065	Dietary			10,145	56	122	0	\$ 10,324		
155	Social Services			11,884	66	143	0	0	\$ 12,094	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			1,133	6	14	0	0	0	0
166	Medical Records			685	4	8	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,984	11	24	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			974	5	12	0	0	0	0
083	Speech Pathology			1,371	8	17	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			171,186	953	2,062	2,350	10,324	12,094	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			714	4	9	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 205,951	100%	\$ 205,951	\$ 1,140	\$ 2,438	\$ 2,350	\$ 10,324	\$ 12,094	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MUIR SENIOR CARE

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

Provider NPI:
1558532465

OSHPD Facility Number:
206073349

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 68% Of Total	Property Tax 32% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 139,340	68%							
	Property Tax (line 40)	66,611	32%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 1,153	\$ 1,153				
166	Medical Records				698		\$ 698			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	31	19	\$ 50	\$ 34	\$ 16
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,019	73	44	2,137	1,446	691
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	991	18	11	1,020	690	330
083	Speech Pathology			0	1,395	8	5	1,407	952	455
085	Pharmacy			0	0	27	17	44	30	14
090	Laboratory			0	0	2	1	3	2	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	3	2	4	3	1
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	198,968	990	599	200,556	135,690	64,866
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	727	2	1	730	494	236
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 205,951	100%	\$ -	\$ 204,101	\$ 1,153	\$ 698	\$ 205,951	\$ 139,340	\$ 66,611

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
MUJR SENIOR CARE

Provider NPI:
1558532465

OSHPD Facility Number:
206073349

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. 54% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 38% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 5,548												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	595,269												
	Total Costs Allocable as Administration	600,817	54%											
167	CDPH Licensing Fees	28,525	3%											
168	Professional Liability Insurance	57,521	5%											
169	Quality Assurance Fees	429,980	38%											
174	Caregiver Training	0	0%											
	Total	1,116,843	100%						\$ 1,116,843					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ -	\$ 116,542	\$ -	\$ 116,542	30,041	\$ 16,161	\$ 767	\$ 1,547	\$ 11,566	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	1,778	271,412	2,019	275,209	70,941	38,163	1,812	3,654	27,312	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			63,646	873	1,038	991	66,548	17,154	9,228	438	883	6,604	0
083	Speech Pathology			24,224	1,228	1,461	1,395	28,308	7,297	3,926	186	376	2,809	0
085	Pharmacy			0	0	103,078	0	103,078	26,570	14,294	679	1,368	10,230	0
090	Laboratory			0	0	6,725	0	6,725	1,734	933	44	89	667	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	9,457	0	9,457	2,438	1,311	62	126	939	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			2,462,117	602,242	455,575	198,968	3,718,903	958,624	515,702	24,484	49,372	369,067	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	640	6,561	727	7,928	2,044	1,099	52	105	787	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,116,843		\$ 2,549,987	\$ 606,762	\$ 971,849	\$ 204,101	\$ 4,332,698	\$ 1,116,843					
	Total Administrative Costs							\$ 1,116,843		\$ 600,817	\$ 28,525	\$ 57,521	\$ 429,980	\$ -
	Unit Cost Multiplier							0.25777079						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 94,486	\$ 6,235	\$ 1,850	\$ 102,572							
	TOTAL FACILITY COSTS							\$ 5,552,113						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
MUIR SENIOR CARE

Provider NPI:
1558532465

OSHPD Facility Number:
206073349

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5 (Adj 6)	Hskpng (SQ FT) 10 (Adj 6)	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	158									
010	Housekeeping	336	336								
060	Laundry and Linen	320	320	320							
065	Dietary	1,406	1,406	1,406							
155	Social Services	1,647	1,647	1,647							
160	Activities										
165	Administration	157	157	157							
166	Medical Records	95	95	95							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									116,542	116,542
077	Specialized Support Surfaces									0	0
080	Physical Therapy	275	275	275						275,209	275,209
081	Respiratory Therapy									0	0
082	Occupational Therapy	135	135	135						66,548	66,548
083	Speech Pathology	190	190	190						28,308	28,308
085	Pharmacy									103,078	103,078
090	Laboratory									6,725	6,725
095	Home Health Services									0	0
100	Other Ancillary Services									9,457	9,457
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	23,724	23,724	23,724	162,825	97,695	2,390,986	2,390,986	2,390,986	3,718,903	3,718,903
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	99	99	99						7,928	7,928
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	28,542	28,384	28,048	162,825	97,695	2,390,986	2,390,986	2,390,986	4,332,698	4,332,698
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 39,090	\$ 85,819			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.016348904	0.035892724			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 46,514	\$ 135,382	\$ 70,127	\$ 295,043	\$ 10,649	\$ -	\$ 73,036	\$ 1,015	\$ 93,471
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		1.63874014	4.82678325	0.43068919	3.02003711	0.00445369	0.00000000	0.03054639	0.00023429	0.02157345
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 161,438	\$ 56,084	\$ 10,137	\$ 188,949	\$ 12,661	\$ 7,679	\$ -	\$ 1,207	\$ 5,028
	UNIT COST MULTIPLIER (INDIRECT OTHER)		5.68764092	1.99957385	0.06225646	1.93407261	0.00529524	0.00321165	0.00000000	0.00027856	0.00116054
	TOTAL CAPITAL COSTS - SCH. 5	\$ 205,951	\$ 1,140	\$ 2,438	\$ 2,350	\$ 10,324	\$ 12,094	\$ -	\$ -	\$ 1,153	\$ 698
	UNIT COST MULTIPLIER (CAPITAL COSTS)	7.21571719	0.04016641	0.08692160	0.01443082	0.10567567	0.00505800	0.00000000	0.00000000	0.00026607	0.00016100

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MUIR SENIOR CARE

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

Provider NPI:
1558532465

OSHPD Facility Number:
206073349

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	\$ 38,257	\$ 0	\$ 38,257	(Sch 3)
005	.20-.39	Fringe Benefits	6200	8,257	0	8,257	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	161,438	0	161,438	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 207,952	\$ 0	\$ 207,952	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 110,718	\$ 0	\$ 110,718	(Sch 3)
010	.20-.39	Fringe Benefits	6300	24,113	0	24,113	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	54,173	0	54,173	(Sch 4)
010		Housekeeping - Total	6300	\$ 189,004	\$ 0	\$ 189,004	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 59,453	\$ 0	\$ 59,453	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	0	0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	37,758	0	37,758	(Sch 5)
040		Property Taxes	7300	67,352	(741)	66,611	(Sch 5)
045		Property Insurance	7400	5,548	0	5,548	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	42,129	0	42,129	(Sch 5)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 609,196	\$ (741)	\$ 608,455	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 55,512	\$ 0	\$ 55,512	(Sch 3)
060	.20-.39	Fringe Benefits	6400	12,546	0	12,546	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	7,677	0	7,677	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 75,735	\$ 0	\$ 75,735	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 243,064	\$ 0	\$ 243,064	(Sch 3)
065	.20-.39	Fringe Benefits	6500	42,888	0	42,888	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	178,141	0	178,141	(Sch 4)
065		Dietary - Total	6500	\$ 464,093	\$ 0	\$ 464,093	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	116,542	0	116,542	(Sch 4)
075		Patient Supplies - Total	8100	\$ 116,542	\$ 0	\$ 116,542	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
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JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
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OSHPD Facility Number:
206073349

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	269,298	0	269,298	(Sch 4)
080		Physical Therapy - Total	8200	\$ 269,298	\$ 0	\$ 269,298	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	321,928	(321,928)	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	(321,928)	321,928	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	269,232	(205,586)	63,646	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	(205,586)	205,586	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 63,646	\$ 0	\$ 63,646	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	29,836	(5,612)	24,224	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	(5,612)	5,612	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 24,224	\$ 0	\$ 24,224	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	103,078	0	103,078	(Sch 4)
085		Pharmacy - Total	8300	\$ 103,078	\$ 0	\$ 103,078	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	6,725	0	6,725	(Sch 4)
090		Laboratory - Total	8400	\$ 6,725	\$ 0	\$ 6,725	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	9,457	0	9,457	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 9,457	\$ 0	\$ 9,457	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MUIR SENIOR CARE

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

Provider NPI:
1558532465

OSHPD Facility Number:
206073349

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 592,970	\$ 0	\$ 592,970	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,930,316	\$ 0	\$ 1,930,316	(Sch 2)
105	.20-.39	Fringe Benefits	6110	406,892	0	406,892	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	53,778	0	53,778	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,390,986	\$ 0	\$ 2,390,986	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MUIR SENIOR CARE

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

Provider NPI:
1558532465

OSHPD Facility Number:
206073349

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
						(Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0
						(Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0
						(Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	5,800	0	5,800
140		Beauty and Barber - Total	8900	\$ 5,800	\$ 0	\$ 5,800
						(Sch 2)
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
146		Subtotal 105 - 145		\$ 2,396,786	\$ 0	\$ 2,396,786
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 30,871	\$ 0	\$ 30,871
155	.20-.39	Fringe Benefits	6600	8,219	0	8,219
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	0	0	0
155		Social Services - Total	6600	\$ 39,090	\$ 0	\$ 39,090
						(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
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JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1558532465

OSHPD Facility Number:
206073349

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	\$ 72,003	\$ 0	\$ 72,003	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,816	0	13,816	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,679	0	7,679	(Sch 4)
160		Activities - Total	6700	\$ 93,498	\$ 0	\$ 93,498	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 377,243	\$ 0	\$ 377,243	(Sch 6)
165	.20-.39	Fringe Benefits	6900	65,403	0	65,403	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	152,623	0	152,623	(Sch 6)
165		Administration - Total	6900	\$ 595,269	\$ 0	\$ 595,269	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 68,032	\$ 0	\$ 68,032	(Sch 3)
166	.20-.39	Fringe Benefits	6900	24,825	0	24,825	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,298	0	4,298	(Sch 4)
166		Medical Records - Total	6900	\$ 97,155	\$ 0	\$ 97,155	
167		CDPH Licensing Fees	6900	\$ 28,525	\$ 0	\$ 28,525	(Sch 6)
168		Professional Liability Insurance	6900	\$ 57,521	\$ 0	\$ 57,521	(Sch 6)
169		Quality Assurance Fees	6900	\$ 429,980	\$ 0	\$ 429,980	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 62,289	\$ 0	\$ 62,289	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,747	0	10,747	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 73,036	\$ 0	\$ 73,036	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,414,074	\$ 0	\$ 1,414,074	
200		Total		\$ 5,552,854	\$ (741)	\$ 5,552,113	

210	0.24	Total Facility Group Health Insurance (Adj 1)*	6900			\$ 61,833	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
MUIR SENIOR CARE

Provider NPI:
1558532465

OSHPD Facility Number:
206073349

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	0								
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	0								
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	0								
010	3	Housekeeping - Agency Staff	0								
010	4	Housekeeping - Other - Nonlabor	0								
015	4	Depreciation: Buildings and Improvements	0								
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	0								
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	0								
040	4	Property Taxes	(741)				(741)				
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	0								
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	0								
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	0								
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	(321,928)	(321,928)							
081	4	Respiratory Therapy - Other - Nonlabor	321,928	321,928							
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
082	3	Occupational Therapy - Agency Staff	(205,586)		(205,586)						
082	4	Occupational Therapy - Other - Nonlabor	205,586		205,586						
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	(5,612)			(5,612)					

Provider Name							Fiscal Period			Provider NPI		Adjustments
MUIR SENIOR CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1558532465		8
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	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report fo informational purposes only 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$61,833	\$61,833

Provider Name							Fiscal Period	Provider NPI	Adjustments		
MUIR SENIOR CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1558532465	8		
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	081	3	8A-1	081	3	Respiratory Therapy - Agency Staff	\$321,928	(\$321,928)	\$0	
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	(321,928)	321,928	0	
							To adjust the provider's reclassification of respiratory therapy costs to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
3	10.5	082	3	8A-1	082	3	Occupational Therapy - Agency Staff	\$269,232	(\$205,586)	\$63,646	
	10.5	082	4	8A-1	082	4	Occupational Therapy - Other - Nonlabor	(205,586)	205,586	0	
							To adjust the provider's reclassification of occupational therapy costs to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
4	10.5	083	3	8A-1	083	3	Speech Pathology - Agency Staff	\$29,836	(\$5,612)	\$24,224	
	10.5	083	4	8A-1	083	4	Speech Pathology - Other - Nonlabor	(5,612)	5,612	0	
							To adjust the provider's reclassification of speech pathology costs to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period	Provider NPI	Adjustments		
MUIR SENIOR CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1558532465	8		
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>											
5	10.5	040	4	8A-1	040	4	Property Taxes To reconcile the reported expenses to agree with the provider's property tax invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$67,352	(\$741)	\$66,611	

Provider Name							Fiscal Period	Provider NPI		Adjustments
MUIR SENIOR CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1558532465		8
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 STATISTICS</u>										
6	10.7	060	3	7	060	N/A	Laundry and Linen (Square Feet)	0	320	320
	10.7	165	2, 3	7	165	N/A	Administration	0	157	157
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	28,227	157	28,384
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	27,571	477	28,048
							To adjust square footage statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period	Provider NPI	Adjustments		
MUIR SENIOR CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1558532465	8		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>											
7	4.1	5	2	1	15	N/A	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 February 28, 2113 Report Date: March 13, 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	27,392	(542)	26,850	
8	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	149	149	