

**REPORT
ON THE
RATE SETTING AUDIT**

**MEADOWOOD NURSING CENTER
CLEARLAKE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1679542658**

**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: Diana Dong
Auditor: Gurdip Sohal**



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



EDMUND G. BROWN JR.
GOVERNOR

April 11, 2013

Renate Fassbender, Administrator
The Meadowood Nursing Center
3805 Dexter Lane
Clearlake, CA 95422

MEADOWOOD NURSING CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1679542658
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

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.

Renate Fassbender
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:
MEADOWOOD NURSING CENTER

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

Provider NPI:
1679542658

OSHPD Facility No.:
206174005

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	\$ 2,274,867	\$ 80.76
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 711,100	\$ 25.24
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 849,280	\$ 30.15
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 281,298	\$ 9.99
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 32,883	\$ 1.17
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 20,458	\$ 0.73
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 70,995	\$ 2.52
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 318,497	\$ 11.31
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 579,209	\$ 20.56
11	Cost of Routine Service/Audited Total Costs	\$ 5,215,089	\$ 5,138,587	\$ 182.42
12	Total Patient Days (Adj 7)	28,152	28,169	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 185.25	\$ 182.42	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj 8)	20,416	20,959	
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 NURSING CENTER

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

Provider NPI:
1679542658

OSHPD Facility No.:
206174005

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 NURSING CENTER

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

Provider NPI:
1679542658

OSHPD Facility No.:
206174005

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	\$ 35,202	\$ 35,202		
160	Activities	65,422		\$ 65,422	
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	2,174,243	35,202	65,422	2,274,867
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	\$ 2,274,867	\$ 35,202	\$ 65,422	\$ 2,274,867

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
MEADOWOOD NURSING CENTER

Provider NPI:
1679542658

OSHPD Facility Number:
206174005

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	\$ 28,092	\$ 28,092										
010	Housekeeping	173,657	335	\$ 173,992									
060	Laundry and Linen	90,189	966	6,053	\$ 97,208								
065	Dietary	342,457	3,459	21,685	0	\$ 367,602							
155	Social Services	N/A	217	1,361	0	0	\$ 1,578						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	2,887	18,098	0	0	0	0		\$ 20,985	\$ 20,985		
166	Medical Records	41,949	207	1,299	0	0	0	0		43,455		\$ 43,455	
170	Inservice Education - Nursing	65,527	0	0	0	0	0	0	\$ 65,527				
ANCILLARY SERVICES													
075	Patient Supplies		493	3,092	0	0	0	0	0	3,586	119	246	\$ 3,950
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,233	7,731	0	0	0	0	0	8,964	1,051	2,177	12,192
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		277	1,739	0	0	0	0	0	2,017	568	1,176	3,761
083	Speech Pathology		277	1,739	0	0	0	0	0	2,017	245	507	2,769
085	Pharmacy		163	1,020	0	0	0	0	0	1,183	840	1,739	3,762
090	Laboratory		0	0	0	0	0	0	0	0	57	118	176
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		271	1,701	0	0	0	0	0	1,972	199	413	2,584
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		17,107	107,236	97,208	367,602	1,578	0	65,527	656,257	17,860	36,983	711,100 *
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		197	1,237	0	0	0	0	0	1,434	46	95	1,576
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 741,871	\$ 28,092	\$ 173,992	\$ 97,208	\$ 367,602	\$ 1,578	\$ -	\$ 65,527	\$ 677,431	\$ 20,985	\$ 43,455	\$ 741,871

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
MEADOWOOD NURSING CENTER

Provider NPI:
1679542658

OSHPD Facility Number:
206174005

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	\$ 378,663	\$ 378,663										
010	Housekeeping	18,094	4,522	\$ 22,616									
060	Laundry and Linen	26,818	13,017	787	\$ 40,621								
065	Dietary	274,594	46,631	2,819	0	\$ 324,043							
155	Social Services	0	2,926	177	0	0	\$ 3,103						
160	Activities	23,030	0	0	0	0	0	\$ 23,030					
165	Administration	N/A	38,917	2,352	0	0	0	0		\$ 41,269	\$ 41,269		
166	Medical Records	4,717	2,793	169	0	0	0	0		7,679		\$ 7,679	
170	Inservice Education - Nursing	79	0	0	0	0	0	0	\$ 79				
ANCILLARY SERVICES													
075	Patient Supplies	9,692	6,650	402	0	0	0	0	0	16,744	233	43	\$ 17,020
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	194,085	16,624	1,005	0	0	0	0	0	211,714	2,067	385	214,166
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	118,278	3,740	226	0	0	0	0	0	122,245	1,117	208	123,570
083	Speech Pathology	45,557	3,740	226	0	0	0	0	0	49,524	482	90	50,095
085	Pharmacy	183,391	2,194	133	0	0	0	0	0	185,718	1,652	307	187,677
090	Laboratory	12,875	0	0	0	0	0	0	0	12,875	113	21	13,008
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	35,509	3,657	221	0	0	0	0	0	39,387	392	73	39,852
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	172,214	230,592	13,939	40,621	324,043	3,103	23,030	79	807,621	35,123	6,535	849,280
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	3,559	2,660	161	0	0	0	0	0	6,380	91	17	6,487
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,501,155	\$ 378,663	\$ 22,616	\$ 40,621	\$ 324,043	\$ 3,103	\$ 23,030	\$ 79	\$ 1,452,207	\$ 41,269	\$ 7,679	\$ 1,501,155

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MEADOWOOD NURSING CENTER

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

Provider NPI:
1679542658

OSHPD Facility Number:
206174005

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)	\$ 320,222	90%							
	Property Tax (line 40)	37,433	10%	\$ 357,655						
005	Plant Operations and Maintenance			6,838	\$ 6,838					
010	Housekeeping			4,189	82	\$ 4,271				
060	Laundry and Linen			12,059	235	149	\$ 12,443			
065	Dietary			43,201	842	532	0	\$ 44,576		
155	Social Services			2,711	53	33	0	0	\$ 2,797	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			36,055	703	444	0	0	0	0
166	Medical Records			2,587	50	32	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			6,161	120	76	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			15,402	300	190	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,465	68	43	0	0	0	0
083	Speech Pathology			3,465	68	43	0	0	0	0
085	Pharmacy			2,033	40	25	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			3,388	66	42	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			213,635	4,164	2,632	12,443	44,576	2,797	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			2,464	48	30	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 357,655	100%	\$ 357,655	\$ 6,838	\$ 4,271	\$ 12,443	\$ 44,576	\$ 2,797	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MEADOWOOD NURSING CENTER

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

Provider NPI:
1679542658

OSHPD Facility Number:
206174005

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 90% Of Total	Property Tax 10% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 320,222	90%							
	Property Tax (line 40)	37,433	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 37,202	\$ 37,202				
166	Medical Records				2,670		\$ 2,670			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	6,357	210	15	\$ 6,582	\$ 5,893	\$ 689
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	15,892	1,864	134	17,889	16,017	1,872
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	3,576	1,007	72	4,655	4,168	487
083	Speech Pathology			0	3,576	434	31	4,041	3,618	423
085	Pharmacy			0	2,098	1,489	107	3,693	3,307	387
090	Laboratory			0	0	101	7	109	97	11
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	3,496	353	25	3,875	3,469	406
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	280,247	31,662	2,272	314,181	281,298	32,883
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	2,543	82	6	2,630	2,355	275
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 357,655	100%	\$ -	\$ 317,783	\$ 37,202	\$ 2,670	\$ 357,655	\$ 320,222	\$ 37,433

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
MEADOWOOD NURSING CENTER

Provider NPI:
1679542658

OSHPD Facility Number:
206174005

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. 59% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 10,608												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	669,958												
	Total Costs Allocable as Administration	680,566	59%											
167	CDPH Licensing Fees	24,038	2%											
168	Professional Liability Insurance	83,419	7%											
169	Quality Assurance Fees	374,232	32%											
174	Caregiver Training	0	0%											
	Total	1,162,255	100%						\$ 1,162,255					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 3,586	\$ 16,744	\$ 6,357	\$ 26,686	6,568	\$ 3,846	\$ 136	\$ 471	\$ 2,115	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	8,964	211,714	15,892	236,570	58,225	34,094	1,204	4,179	18,748	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	2,017	122,245	3,576	127,837	31,463	18,424	651	2,258	10,131	0
083	Speech Pathology			0	2,017	49,524	3,576	55,116	13,565	7,943	281	974	4,368	0
085	Pharmacy			0	1,183	185,718	2,098	188,999	46,517	27,238	962	3,339	14,978	0
090	Laboratory			0	0	12,875	0	12,875	3,169	1,856	66	227	1,020	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	1,972	39,387	3,496	44,856	11,040	6,464	228	792	3,555	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			2,274,867	656,257	807,621	280,247	4,018,993	989,159	579,209	20,458	70,995	318,497	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	1,434	6,380	2,543	10,357	2,549	1,493	53	183	821	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,162,255		\$ 2,274,867	\$ 677,431	\$ 1,452,207	\$ 317,783	\$ 4,722,288	\$ 1,162,255					
	Total Administrative Costs							\$ 1,162,255		\$ 680,566	\$ 24,038	\$ 83,419	\$ 374,232	\$ -
	Unit Cost Multiplier							0.24612117						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 64,440	\$ 48,948	\$ 39,872	\$ 153,260							
	TOTAL FACILITY COSTS							\$ 6,037,803						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
MEADOWOOD NURSING CENTER

Provider NPI:
1679542658

OSHPD Facility Number:
206174005

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 Srvs (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	444									
010	Housekeeping	272	272								
060	Laundry and Linen	783	783	783							
065	Dietary	2,805	2,805	2,805							
155	Social Services	176	176	176							
160	Activities	0	0	0							
165	Administration	2,341	2,341	2,341							
166	Medical Records	168	168	168							
170	Inservice Education - Nursing	0	0	0							
	ANCILLARY SERVICES										
075	Patient Supplies	400	400	400						26,686	26,686
077	Specialized Support Surfaces	0	0	0						0	0
080	Physical Therapy	1,000	1,000	1,000						236,570	236,570
081	Respiratory Therapy	0	0	0						0	0
082	Occupational Therapy	225	225	225						127,837	127,837
083	Speech Pathology	225	225	225						55,116	55,116
085	Pharmacy	132	132	132						188,999	188,999
090	Laboratory	0	0	0						12,875	12,875
095	Home Health Services	0	0	0						0	0
100	Other Ancillary Services	220	220	220						44,856	44,856
101	Subacute Care Ancillary Services	0	0	0						0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	13,871	13,871	13,871	134,592	83,253	2,346,457	2,346,457	2,346,457	4,018,993	4,018,993
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	160	160	160						10,357	10,357
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	23,222	22,778	22,506	134,592	83,253	2,346,457	2,346,457	2,346,457	4,722,288	4,722,288
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 35,202	\$ 65,422			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.015002193	0.027881184			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 28,092	\$ 173,992	\$ 97,208	\$ 367,602	\$ 1,578	\$ -	\$ 65,527	\$ 20,985	\$ 43,455
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		1.23329529	7.73093648	0.72224199	4.41547656	0.00067238	0.00000000	0.02792593	0.00444388	0.00920211
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 378,663	\$ 22,616	\$ 40,621	\$ 324,043	\$ 3,103	\$ 23,030	\$ 79	\$ 41,269	\$ 7,679
	UNIT COST MULTIPLIER (INDIRECT OTHER)		16.62406708	1.00487631	0.30181187	3.89227038	0.00132229	0.00981480	0.00003367	0.00873927	0.00162605
	TOTAL CAPITAL COSTS - SCH. 5	\$ 357,655	\$ 6,838	\$ 4,271	\$ 12,443	\$ 44,576	\$ 2,797	\$ -	\$ -	\$ 37,202	\$ 2,670
	UNIT COST MULTIPLIER (CAPITAL COSTS)	15.40155887	0.30021478	0.18976639	0.09245034	0.53542539	0.00119197	0.00000000	0.00000000	0.00787798	0.00056536

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MEADOWOOD NURSING CENTER

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

Provider NPI:
1679542658

OSHPD Facility Number:
206174005

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	\$ 21,830	\$ 0	\$ 21,830	(Sch 3)
005	.20-.39	Fringe Benefits	6200	6,262	0	6,262	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	378,663	0	378,663	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 406,755	\$ 0	\$ 406,755	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 135,678	\$ 0	\$ 135,678	(Sch 3)
010	.20-.39	Fringe Benefits	6300	37,979	0	37,979	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	18,094	0	18,094	(Sch 4)
010		Housekeeping - Total	6300	\$ 191,751	\$ 0	\$ 191,751	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 75,445	\$ 0	\$ 75,445	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	29,316	0	29,316	(Sch 5)
025		Depreciation: Equipment	7140	12,036	0	12,036	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	6,019	0	6,019	(Sch 5)
040		Property Taxes	7300	39,474	(2,041)	37,433	(Sch 5)
045		Property Insurance	7400	10,608	0	10,608	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	197,406	0	197,406	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 968,810	\$ (2,041)	\$ 966,769	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 69,081	\$ 0	\$ 69,081	(Sch 3)
060	.20-.39	Fringe Benefits	6400	21,108	0	21,108	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	26,818	0	26,818	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 117,007	\$ 0	\$ 117,007	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 271,688	\$ 0	\$ 271,688	(Sch 3)
065	.20-.39	Fringe Benefits	6500	70,769	0	70,769	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	274,594	0	274,594	(Sch 4)
065		Dietary - Total	6500	\$ 617,051	\$ 0	\$ 617,051	
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	9,657	35	9,692	(Sch 4)
075		Patient Supplies - Total	8100	\$ 9,657	\$ 35	\$ 9,692	
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:
MEADOWOOD NURSING CENTER

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

Provider NPI:
1679542658

OSHPD Facility Number:
206174005

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	194,085	0	194,085	(Sch 4)
080		Physical Therapy - Total	8200	\$ 194,085	\$ 0	\$ 194,085	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(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	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	118,278	0	118,278	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 118,278	\$ 0	\$ 118,278	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	45,557	0	45,557	(Sch 4)
083		Speech Pathology - Total	8280	\$ 45,557	\$ 0	\$ 45,557	
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	183,391	0	183,391	(Sch 4)
085		Pharmacy - Total	8300	\$ 183,391	\$ 0	\$ 183,391	
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	12,875	0	12,875	(Sch 4)
090		Laboratory - Total	8400	\$ 12,875	\$ 0	\$ 12,875	
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	35,509	0	35,509	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 35,509	\$ 0	\$ 35,509	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MEADOWOOD NURSING CENTER

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

Provider NPI:
1679542658

OSHPD Facility Number:
206174005

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	\$ 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		\$ 599,352	\$ 35	\$ 599,387	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,718,208	\$ 0	\$ 1,718,208	(Sch 2)
105	.20-.39	Fringe Benefits	6110	457,350	(1,315)	456,035	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	207,121	(34,907)	172,214	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,382,679	\$ (36,222)	\$ 2,346,457	
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	\$ 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:
MEADOWOOD NURSING CENTER

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

Provider NPI:
1679542658

OSHPD Facility Number:
206174005

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	\$ 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	3,559	0	3,559 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,559	\$ 0	\$ 3,559
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		\$ 2,386,238	\$ (36,222)	\$ 2,350,016
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 27,078	\$ 0	\$ 27,078 (Sch 2)
155	.20-.39	Fringe Benefits	6600	8,124	0	8,124 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0 (Sch 4)
155		Social Services - Total	6600	\$ 35,202	\$ 0	\$ 35,202

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MEADOWOOD NURSING CENTER

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

Provider NPI:
1679542658

OSHPD Facility Number:
206174005

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	\$ 50,337	\$ 0	\$ 50,337	(Sch 2)
160	.20-.39	Fringe Benefits	6700	15,085	0	15,085	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	23,030	0	23,030	(Sch 4)
160		Activities - Total	6700	\$ 88,452	\$ 0	\$ 88,452	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 384,563	\$ (32,033)	\$ 352,530	(Sch 6)
165	.20-.39	Fringe Benefits	6900	84,873	88	84,961	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	206,192	26,275	232,467	(Sch 6)
165		Administration - Total	6900	\$ 675,628	\$ (5,670)	\$ 669,958	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 34,368	\$ 0	\$ 34,368	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,581	0	7,581	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,717	0	4,717	(Sch 4)
166		Medical Records - Total	6900	\$ 46,666	\$ 0	\$ 46,666	
167		CDPH Licensing Fees	6900	\$ 24,038	\$ 0	\$ 24,038	(Sch 6)
168		Professional Liability Insurance	6900	\$ 92,742	\$ (9,323)	\$ 83,419	(Sch 6)
169		Quality Assurance Fees	6900	\$ 374,232	\$ 0	\$ 374,232	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 50,816	\$ 0	\$ 50,816	(Sch 3)
170	.20-.39	Fringe Benefits	6800	14,711	0	14,711	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	79	0	79	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 65,606	\$ 0	\$ 65,606	
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		\$ 1,402,566	\$ (14,993)	\$ 1,387,573	
200		Total		\$ 6,091,024	\$ (53,221)	\$ 6,037,803	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 97,112	
-----	------	---	------	--	--	-----------	--

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

Provider Name:
MEADOWOOD NURSING CENTER

Provider NPI:
1679542658

OSHPD Facility Number:
206174005

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 6	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	(2,041)		(2,041)					
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	35	35						
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	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name							Fiscal Period	Provider NPI	Adjustments	
MEADOWOOD NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1679542658	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	Group Health Insurance To include Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$97,112	\$97,112

Provider Name							Fiscal Period	Provider NPI		Adjustments
MEADOWOOD NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1679542658		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>RECLASSIFICATION OF REPORTED COSTS</u>										
2	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$9,657	\$35	\$9,692
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	384,563	(26,398)	358,165 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	84,873	88	84,961
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	206,192	26,275	232,467
							To reclassify administration salary expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
MEADOWOOD NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1679542658		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 COSTS</u>											
3	10.5	040	4	8A-1	040	4	Property Taxes To adjust property taxes to agree with the provider's property tax invoices. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2122.2F, 2300, and 2304	\$39,474	(\$2,041)	\$37,433	
4	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	\$457,350	(\$1,315)	\$456,035	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate skilled nursing care expense not related to patient care and to agree with the provider's records. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2300, 2304, 2102.3, and 2105	207,121	(34,907)	172,214	
5	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages To adjust administrator compensation based on the reasonable test and maximum range allowed for the Lake County. 42 CFR 413.102 CMS Pub. 15-1, Sections 332, 900-907, 1002, 2102.1,2103, 2142, 2144-2146, and 2404.F CCR, Title 22, Sections 52000(a) and 52504	* \$358,165	(\$5,635)	\$352,530	
6	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust liability insurance payment not related to current year. 42 CFR 413.20, 413.24, and 413.134 CMS Pub. 15-1, Sections 102, 2300, and 2304	\$92,742	(\$9,323)	\$83,419	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
MEADOWOOD NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1679542658		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.						
ADJUSTMENTS TO REPORTED PATIENT DAYS												
7	4.1	70	6	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	28,152	17	28,169		
8	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, 2012 Report Date: March 1, 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	20,416	543	20,959		