

**REPORT
ON THE
RATE SETTING AUDIT**

**MARINA CARE CENTER
CULVER CITY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1639102239**

**FISCAL PERIOD ENDED
SEPTEMBER 30, 2011**

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

**Section Chief: Maria Delgado
Audit Supervisor: Ginn B. Sampson
Auditor: Xiaoli Li**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 10, 2013

Rosie Velasco, Administrator
Marina Care Center
5240 Sepulveda Boulevard
Culver City, CA 90230

MARINA CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1639102239
FISCAL PERIOD ENDED: SEPTEMBER 30, 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.

Rosie Velasco
Page 2

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

cc: Stephen David, CFO
Accurate Business Results
4541 East Anaheim Street
Long Beach, CA 90804

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MARINA CARE CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1639102239

OSHPD Facility No.:
206190423

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	\$ 2,901,012	\$ 89.74
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 906,245	\$ 28.03
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 649,970	\$ 20.11
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 457,936	\$ 14.17
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 30,287	\$ 0.94
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 26,077	\$ 0.81
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 72,986	\$ 2.26
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 366,735	\$ 11.34
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 639,283	\$ 19.77
11	Cost of Routine Service/Audited Total Costs	\$ 6,108,140.00	\$ 6,050,532	\$ 187.16
12	Total Patient Days (Adj 13)	32,237	32,328	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 189.48	\$ 187.16	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj 14)	23,846	22,155	
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:
MARINA CARE CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1639102239

OSHPD Facility No.:
206190423

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:
MARINA CARE CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1639102239

OSHPD Facility No.:
206190423

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 69,026	\$ 69,026		
160	Activities	105,156		\$ 105,156	
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	2,726,830	69,026	105,156	2,901,012 *
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	\$ 2,901,012	\$ 69,026	\$ 105,156	\$ 2,901,012

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
MARINA CARE CENTER

Provider NPI:
1639102239

OSHPD Facility Number:
206190423

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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	\$ 115,138	\$ 115,138										
010	Housekeeping	226,025	75	\$ 226,100									
060	Laundry and Linen	92,892	2,095	4,116	\$ 99,102								
065	Dietary	352,606	8,229	16,170	0	\$ 377,004							
155	Social Services	N/A	676	1,329	0	0	\$ 2,006						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	30,746	60,416	0	0	0	0		\$ 91,162	\$ 91,162		
166	Medical Records	68,015	1,213	2,383	0	0	0	0		71,611		\$ 71,611	
170	Inservice Education - Nursing	77,751	0	0	0	0	0	0	\$ 77,751				
ANCILLARY SERVICES													
075	Patient Supplies		233	458	0	0	0	0	0	692	1,399	1,099	\$ 3,190
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,160	4,244	0	0	0	0	0	6,404	3,218	2,528	12,150
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	2,864	2,250	5,114
083	Speech Pathology		0	0	0	0	0	0	0	0	245	192	437
085	Pharmacy		0	0	0	0	0	0	0	0	2,303	1,809	4,111
090	Laboratory		0	0	0	0	0	0	0	0	344	270	614
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	256	201	458
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		69,712	136,983	99,102	377,004	2,006	0	77,751	762,558	80,473	63,214	906,245
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	60	47	107
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 932,427	\$ 115,138	\$ 226,100	\$ 99,102	\$ 377,004	\$ 2,006	\$ -	\$ 77,751	\$ 769,654	\$ 91,162	\$ 71,611	\$ 932,427

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
MARINA CARE CENTER

Provider NPI:
1639102239

OSHPD Facility Number:
206190423

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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	\$ 237,130	\$ 237,130										
010	Housekeeping	21,452	154	\$ 21,606									
060	Laundry and Linen	20,681	4,314	393	\$ 25,388								
065	Dietary	221,199	16,947	1,545	0	\$ 239,692							
155	Social Services	2,110	1,393	127	0	0	\$ 3,630						
160	Activities	12,945	0	0	0	0	0	\$ 12,945					
165	Administration	N/A	63,322	5,773	0	0	0	0		\$ 69,096	\$ 69,096		
166	Medical Records	5,165	2,498	228	0	0	0	0		7,891		\$ 7,891	
170	Inservice Education - Nursing	2,101	0	0	0	0	0	0	\$ 2,101				
ANCILLARY SERVICES													
075	Patient Supplies	77,859	480	44	0	0	0	0	0	78,383	1,061	121	\$ 79,565
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	163,320	4,448	406	0	0	0	0	0	168,174	2,439	279	170,892
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	163,980	0	0	0	0	0	0	0	163,980	2,171	248	166,399
083	Speech Pathology	14,020	0	0	0	0	0	0	0	14,020	186	21	14,227
085	Pharmacy	131,828	0	0	0	0	0	0	0	131,828	1,745	199	133,772
090	Laboratory	19,702	0	0	0	0	0	0	0	19,702	261	30	19,993
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	14,675	0	0	0	0	0	0	0	14,675	194	22	14,891
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	141,592	143,573	13,090	25,388	239,692	3,630	12,945	2,101	582,011	60,994	6,965	649,970
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	3,415	0	0	0	0	0	0	0	3,415	45	5	3,465
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,253,174	\$ 237,130	\$ 21,606	\$ 25,388	\$ 239,692	\$ 3,630	\$ 12,945	\$ 2,101	\$ 1,176,188	\$ 69,096	\$ 7,891	\$ 1,253,174

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MARINA CARE CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1639102239

OSHPD Facility Number:
206190423

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)	\$ 483,752	94%							
	Property Tax (line 40)	31,994	6%	\$ 515,746						
005	Plant Operations and Maintenance			10,180	\$ 10,180					
010	Housekeeping			328	7	\$ 334				
060	Laundry and Linen			9,197	185	6	\$ 9,388			
065	Dietary			36,132	728	24	0	\$ 36,884		
155	Social Services			2,970	60	2	0	0	\$ 3,032	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			135,005	2,718	89	0	0	0	0
166	Medical Records			5,326	107	4	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,024	21	1	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			9,484	191	6	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			306,101	6,164	203	9,388	36,884	3,032	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	\$ 515,746	100%	\$ 515,746	\$ 10,180	\$ 334	\$ 9,388	\$ 36,884	\$ 3,032	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MARINA CARE CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1639102239

OSHPD Facility Number:
206190423

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 94% Of Total	Property Tax 6% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 483,752	94%							
	Property Tax (line 40)	31,994	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 137,812	\$ 137,812				
166	Medical Records				5,436		\$ 5,436			
170	Inservice Education - Nursing			\$ -						
ANCILLARY SERVICES										
075	Patient Supplies			0	1,045	2,116	83	\$ 3,244	\$ 3,043	\$ 201
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	9,681	4,865	192	14,738	13,824	914
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	4,330	171	4,501	4,221	279
083	Speech Pathology			0	0	370	15	385	361	24
085	Pharmacy			0	0	3,481	137	3,618	3,394	224
090	Laboratory			0	0	520	21	541	507	34
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	387	15	403	378	25
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	361,771	121,653	4,799	488,223	457,936	30,287 *
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	90	4	94	88	6
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 515,746	100%	\$ -	\$ 372,497	\$ 137,812	\$ 5,436	\$ 515,746	\$ 483,752	\$ 31,994

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
MARINA CARE CENTER

Provider NPI:
1639102239

OSHPD Facility Number:
206190423

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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. 58% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 33% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ -												
055	Interest - Other	8,685												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	715,515												
	Total Costs Allocable as Administration	724,200	58%											
167	CDPH Licensing Fees	29,541	2%											
168	Professional Liability Insurance	82,681	7%											
169	Quality Assurance Fees	415,449	33%											
174	Caregiver Training	0	0%											
	Total	1,251,871	100%						\$ 1,251,871					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 692	\$ 78,383	\$ 1,045	\$ 80,120	19,217	\$ 11,117	\$ 453	\$ 1,269	\$ 6,377	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	6,404	168,174	9,681	184,259	44,195	25,566	1,043	2,919	14,667	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	163,980	0	163,980	39,331	22,753	928	2,598	13,052	0
083	Speech Pathology			0	0	14,020	0	14,020	3,363	1,945	79	222	1,116	0
085	Pharmacy			0	0	131,828	0	131,828	31,619	18,292	746	2,088	10,493	0
090	Laboratory			0	0	19,702	0	19,702	4,726	2,734	112	312	1,568	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	14,675	0	14,675	3,520	2,036	83	232	1,168	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			2,901,012	762,558	582,011	361,771	4,607,352	1,105,082	639,283	26,077	72,986	366,735	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	3,415	0	3,415	819	474	19	54	272	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,251,871		\$ 2,901,012	\$ 769,654	\$ 1,176,188	\$ 372,497	\$ 5,219,351	\$ 1,251,871					
	Total Administrative Costs							\$ 1,251,871		\$ 724,200	\$ 29,541	\$ 82,681	\$ 415,449	\$ -
	Unit Cost Multiplier							0.23985187						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 162,773	\$ 76,986	\$ 143,249	\$ 383,008							
	TOTAL FACILITY COSTS							\$ 6,854,230						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
MARINA CARE CENTER

Provider NPI:
1639102239

OSHPD Facility Number:
206190423

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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 Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
GENERAL SERVICES											
005	Plant Operations and Maintenance	497									
010	Housekeeping	16	16								
060	Laundry and Linen	449	449	449							
065	Dietary	1,764	1,764	1,764							
155	Social Services	145	145	145							
160	Activities										
165	Administration	6,591	6,591	6,591							
166	Medical Records	260	260	260							
170	Inservice Education - Nursing										
ANCILLARY SERVICES											
075	Patient Supplies	50	50	50						80,120	80,120
077	Specialized Support Surfaces									0	0
080	Physical Therapy	463	463	463						184,259	184,259
081	Respiratory Therapy									0	0
082	Occupational Therapy									163,980	163,980
083	Speech Pathology									14,020	14,020
085	Pharmacy									131,828	131,828
090	Laboratory									19,702	19,702
095	Home Health Services									0	0
100	Other Ancillary Services									14,675	14,675
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	14,944	14,944	14,944	158,670	95,202	2,868,422	2,868,422	2,868,422	4,607,352	4,607,352
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									3,415	3,415
145	Other Nonreimbursable									0	0
TOTAL STATISTICS		25,179	24,682	24,666	158,670	95,202	2,868,422	2,868,422	2,868,422	5,219,351	5,219,351
TOTAL DIRECT SALARIES COSTS - SCH. 2							\$ 69,026	\$ 105,156			
UNIT COST MULTIPLIER (DIRECT SALARIES)							0.024064102	0.036659878			
TOTAL INDIRECT SALARIES COSTS - SCH. 3			\$ 115,138	\$ 226,100	\$ 99,102	\$ 377,004	\$ 2,006	\$ -	\$ 77,751	\$ 91,162	\$ 71,611
UNIT COST MULTIPLIER (INDIRECT SALARIES)			4.66485698	9.16644927	0.62458093	3.96004731	0.00069918	0.00000000	0.02710584	0.01746619	0.01372032
TOTAL INDIRECT OTHER COSTS - SCH. 4			\$ 237,130	\$ 21,606	\$ 25,388	\$ 239,692	\$ 3,630	\$ 12,945	\$ 2,101	\$ 69,096	\$ 7,891
UNIT COST MULTIPLIER (INDIRECT OTHER)			9.60740621	0.87593118	0.16000516	2.51771609	0.00126553	0.00451293	0.00073246	0.01323837	0.00151181
TOTAL CAPITAL COSTS - SCH. 5		\$ 515,746	\$ 10,180	\$ 334	\$ 9,388	\$ 36,884	\$ 3,032	\$ -	\$ -	\$ 137,812	\$ 5,436
UNIT COST MULTIPLIER (CAPITAL COSTS)		20.48318043	0.41245202	0.01355429	0.05916824	0.38742679	0.00105697	0.00000000	0.00000000	0.02640414	0.00104158

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MARINA CARE CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1639102239

OSHPD Facility Number:
206190423

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	\$ 82,326	\$ 0	\$ 82,326	(Sch 3)
005	.20-.39	Fringe Benefits	6200	32,812	0	32,812	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	240,047	(2,917)	237,130	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 355,185	\$ (2,917)	\$ 352,268	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 161,632	\$ 0	\$ 161,632	(Sch 3)
010	.20-.39	Fringe Benefits	6300	64,393	0	64,393	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	21,452	0	21,452	(Sch 4)
010		Housekeeping - Total	6300	\$ 247,477	\$ 0	\$ 247,477	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	206	0	206	(Sch 5)
025		Depreciation: Equipment	7140		0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	475,764	7,782	483,546	(Sch 5)
040		Property Taxes	7300	39,058	(7,064)	31,994	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 8,685	\$ 0	\$ 8,685	(Sch 6)
057		Subtotal 005 - 055		\$ 1,126,375	\$ (2,199)	\$ 1,124,176	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 66,567	\$ 0	\$ 66,567	(Sch 3)
060	.20-.39	Fringe Benefits	6400	26,325	0	26,325	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	20,681	0	20,681	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 113,573	\$ 0	\$ 113,573	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 250,542	\$ 0	\$ 250,542	(Sch 3)
065	.20-.39	Fringe Benefits	6500	102,064	0	102,064	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	221,199	0	221,199	(Sch 4)
065		Dietary - Total	6500	\$ 573,805	\$ 0	\$ 573,805	
070		Provision for Bad Debts	7700	\$ 77,303	(77,303)	\$ 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	77,859	0	77,859	(Sch 4)
075		Patient Supplies - Total	8100	\$ 77,859	\$ 0	\$ 77,859	
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:
MARINA CARE CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1639102239

OSHPD Facility Number:
206190423

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	163,320	0	163,320	(Sch 4)
080		Physical Therapy - Total	8200	\$ 163,320	\$ 0	\$ 163,320	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	163,980	0	163,980	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 163,980	\$ 0	\$ 163,980	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	14,020	0	14,020	(Sch 4)
083		Speech Pathology - Total	8280	\$ 14,020	\$ 0	\$ 14,020	
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	131,828	0	131,828	(Sch 4)
085		Pharmacy - Total	8300	\$ 131,828	\$ 0	\$ 131,828	
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	19,702	0	19,702	(Sch 4)
090		Laboratory - Total	8400	\$ 19,702	\$ 0	\$ 19,702	
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	14,675	0	14,675	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 14,675	\$ 0	\$ 14,675	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MARINA CARE CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1639102239

OSHPD Facility Number:
206190423

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		\$ 585,384	\$ 0	\$ 585,384	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,007,852	\$ (28,547)	\$ 1,979,305	(Sch 2)
105	.20-.39	Fringe Benefits	6110	755,076	(7,551)	747,525	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	144,480	(2,888)	141,592	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,907,408	\$ (38,986)	\$ 2,868,422	
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:
MARINA CARE CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1639102239

OSHPD Facility Number:
206190423

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
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
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
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900	3,415	0	3,415
140		Beauty and Barber - Total	8900	\$ 3,415	\$ 0	\$ 3,415
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,910,823	\$ (38,986)	\$ 2,871,837
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 51,925	\$ 0	\$ 51,925
155	.20-.39	Fringe Benefits	6600	17,101	0	17,101
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	2,110	0	2,110
155		Social Services - Total	6600	\$ 71,136	\$ 0	\$ 71,136

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MARINA CARE CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1639102239

OSHPD Facility Number:
206190423

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	\$ 72,103	\$ 0	\$ 72,103	(Sch 2)
160	.20-.39	Fringe Benefits	6700	33,053	0	33,053	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	12,945	0	12,945	(Sch 4)
160		Activities - Total	6700	\$ 118,101	\$ 0	\$ 118,101	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 294,214	\$ 28,547	\$ 322,761	(Sch 6)
165	.20-.39	Fringe Benefits	6900	72,587	7,551	80,138	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	317,799	(5,183)	312,616	(Sch 6)
165		Administration - Total	6900	\$ 684,600	\$ 30,915	\$ 715,515	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 54,555	\$ 0	\$ 54,555	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,460	0	13,460	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,165	0	5,165	(Sch 4)
166		Medical Records - Total	6900	\$ 73,180	\$ 0	\$ 73,180	
167		CDPH Licensing Fees	6900	\$ 33,292	\$ (3,751)	\$ 29,541	(Sch 6)
168		Professional Liability Insurance	6900	\$ 94,813	\$ (12,132)	\$ 82,681	(Sch 6)
169		Quality Assurance Fees	6900	\$ 415,449	\$ 0	\$ 415,449	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 62,365	\$ 0	\$ 62,365	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,386	0	15,386	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,101	0	2,101	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 79,852	\$ 0	\$ 79,852	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,570,423	\$ 15,032	\$ 1,585,455	
200		Total		\$ 6,957,686	\$ (103,456)	\$ 6,854,230	

210	0.24	Total Facility Group Health Insurance (Adj 1) *	6900			\$ 140,254	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
MARINA CARE CENTER

Provider NPI:
1639102239

OSHPD Facility Number:
206190423

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
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	(2,917)					(2,917)		
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	7,782	7,782						
040	4	Property Taxes	(7,064)				(7,064)			
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	(77,303)			(77,303)				
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	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:
MARINA CARE CENTER

Provider NPI:
1639102239

OSHPD Facility Number:
206190423

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(28,547)		(28,547)					
105	2	Skilled Nursing Care - Fringe Benefits	(7,551)		(7,551)					
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(2,888)	(3,399)						
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

Provider Name:
MARINA CARE CENTER

Provider NPI:
1639102239

OSHPD Facility Number:
206190423

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	Sub No.	Description	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ					
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
200		Total	(5,019)	511	0	0	0	0	0	0

Provider Name							Fiscal Period	Provider NPI		Adjustments
MARINA CARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1639102239		14
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>MEMORANDUM ADJUSTMENT</u>										
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.24 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230	\$0	\$140,254	\$140,254

Provider Name							Fiscal Period	Provider NPI		Adjustments	
MARINA CARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1639102239		14	
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.					
RECLASSIFICATIONS OF REPORTED COSTS											
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	\$144,480	(\$3,399)	\$141,081 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	317,799	(4,383)	313,416 *	
	10.5	035	4	8A-1	035	4	Leases and Rentals	475,764	7,782	483,546	
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2300 CCR, Title 22, Sections 52000(e) and 5250'				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	* \$313,416	\$7,113	\$320,529 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	94,813	(7,113)	87,700 *	
							To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 5250'				
4	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$2,007,852	(\$28,547)	\$1,979,305	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	755,076	(7,551)	747,525	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	294,214	28,547	322,761	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	72,587	7,551	80,138	
							To reclassify Central Supply Clerk wages and benefits to the Administrative cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2300 CCR, Title 22, Sections 52000(b) and 5250'				

*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period	Provider NPI		Adjustments
MARINA CARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1639102239		14
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 COSTS										
5	10.5	070	4	8A-1	070	4	Provision for Bad Debts To eliminate bad debt expense that is not recognized under the Medi-Cal program. 42 CFR 413.89(b)(1) and 413.178 / CMS Pub. 15-1, Section 300	\$77,303	(\$77,303)	\$0
6	10.5	040	4	8A-1	040	4	Property Taxes To adjust the reported property taxes to agree with the property taxes bills. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$39,058	(\$7,064)	\$31,994
7	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate gasoline expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	\$240,047	(\$2,917)	\$237,130
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate auto and accounting expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	\$320,529	(\$7,913)	\$312,616
9	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To reconcile the reported facility license fees to agree with the provider's general ledger 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$33,292	(\$3,751)	\$29,541
10	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust the reported liability insurance expense to agree with the provider's insurance records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$87,700	(\$5,019)	\$82,681

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments	
MARINA CARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1639102239		14	
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted	
<u>ADJUSTMENTS TO REPORTED COSTS</u>												
11	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reconcile the reported expenses to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		*	\$141,081	\$511	\$141,592

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
MARINA CARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1639102239		14	
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>											
12	10.7	060	3	7	060		Laundry and Linen (Square Feet)	0	449	449	
	10.7	175	3	7	N/A		Total - Square Feet	24,217	449	24,666	
							To include omitted square footage statistics to agree with the provider's records.				
							42 CFR 413.24 and 413.50				
							CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period	Provider NPI		Adjustments
MARINA CARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1639102239		14
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
13	4.1	5	6	1	12		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	32,237	91	32,328

Provider Name							Fiscal Period	Provider NPI		Adjustments
MARINA CARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1639102239		14
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>										
14	4.1	5	2	1	15	Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: October 1, 2010 through September 30, 2011 Payment Period: October 1, 2010 through July 31, 2012 Report Date: August 9, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51541	23,846	(1,691)	22,155	