

**REPORT
ON THE
RATE SETTING AUDIT**

**MARLINDA IMPERIAL, LLC
PASADENA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1548332117**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Maria Delgado
Audit Supervisor: Cyrus Lam
Auditor: Ken Lo**



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



EDMUND G. BROWN JR.
GOVERNOR

May 28, 2013

DJ Weaver, Administrator
Marlinda Imperial, LLC
150 Bellefontaine Street
Pasadena, CA 91105

MARLINDA IMPERIAL, LLC
NATIONAL PROVIDER IDENTIFIER (NPI): 1548332117
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 Medi-Cal Benefits, Waiver Analysis and Rates 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.

DJ Weaver
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
Enclosures

cc: Katherine Lance, CEO
Bloomfield Parks
3351 East Imperial Highway
Lynwood, CA 90262

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MARLINDA IMPERIAL, LLC

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

Provider NPI:
1548332117

OSHPD Facility No.:
206190505

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	\$ 3,389,420	\$ 92.40
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 842,365	\$ 22.96
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 757,703	\$ 20.66
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 110,771	\$ 3.02
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 53,458	\$ 1.46
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 26,177	\$ 0.71
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 68,349	\$ 1.86
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 427,377	\$ 11.65
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 917,653	\$ 25.02
11	Cost of Routine Service/Audited Total Costs	\$ 6,606,665.00	\$ 6,593,273	\$ 179.74
12	Total Patient Days (Adj)	36,683	36,683	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 180.10	\$ 179.74	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj 7)	27,105	26,914	
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:
MARLINDA IMPERIAL, LLC

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

Provider NPI:
1548332117

OSHPD Facility No.:
206190505

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:
MARLINDA IMPERIAL, LLC

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

Provider NPI:
1548332117

OSHPD Facility No.:
206190505

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	\$ 71,354	\$ 71,354		
160	Activities	80,802		\$ 80,802	
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	3,237,264	71,354	80,802	3,389,420 *
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	\$ 3,389,420	\$ 71,354	\$ 80,802	\$ 3,389,420

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
MARLINDA IMPERIAL, LLC

Provider NPI:
1548332117

OSHPD Facility Number:
206190505

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	\$ 93,185	\$ 93,185										
010	Housekeeping	191,887	591	\$ 192,478									
060	Laundry and Linen	94,037	2,887	6,001	\$ 102,925								
065	Dietary	385,236	8,279	17,210	0	\$ 410,725							
155	Social Services	N/A	305	633	0	0	\$ 938						
160	Activities	N/A	2,978	6,190	0	0	0	\$ 9,168					
165	Administration	N/A	3,596	7,476	0	0	0	0	\$ 11,072	\$ 11,072			
166	Medical Records	74,256	2,214	4,603	0	0	0	0		81,073		\$ 81,073	
170	Inservice Education - Nursing	27,169	482	1,002	0	0	0	0	\$ 28,653				
ANCILLARY SERVICES													
075	Patient Supplies		423	879	0	0	0	0	0	1,302	25	181	\$ 1,507
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	5	35	40
080	Physical Therapy		1,178	2,448	0	0	0	0	0	3,625	429	3,143	7,197
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		591	1,229	0	0	0	0	0	1,820	355	2,601	4,775
083	Speech Pathology		195	406	0	0	0	0	0	602	58	424	1,084
085	Pharmacy		0	0	0	0	0	0	0	0	445	3,256	3,700
090	Laboratory		0	0	0	0	0	0	0	0	147	1,077	1,224
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	92	673	765
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		68,529	142,454	102,925	410,725	938	9,168	28,653	763,393	9,489	69,482	842,365
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		937	1,947	0	0	0	0	0	2,883	28	202	3,113
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 865,770	\$ 93,185	\$ 192,478	\$ 102,925	\$ 410,725	\$ 938	\$ 9,168	\$ 28,653	\$ 773,625	\$ 11,072	\$ 81,073	\$ 865,770

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
MARLINDA IMPERIAL, LLC

Provider NPI:
1548332117

OSHPD Facility Number:
206190505

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	\$ 200,625	\$ 200,625										
010	Housekeeping	37,963	1,273	\$ 39,236									
060	Laundry and Linen	39,667	6,216	1,223	\$ 47,106								
065	Dietary	267,977	17,825	3,508	0	\$ 289,310							
155	Social Services	2,027	656	129	0	0	\$ 2,812						
160	Activities	6,057	6,411	1,262	0	0	0	\$ 13,730					
165	Administration	N/A	7,743	1,524	0	0	0	0		\$ 9,267	\$ 9,267		
166	Medical Records	6,508	4,767	938	0	0	0	0		12,213		\$ 12,213	
170	Inservice Education - Nursing	1,971	1,038	204	0	0	0	0	\$ 3,213				
ANCILLARY SERVICES													
075	Patient Supplies	9,962	910	179	0	0	0	0	0	11,051	21	27	\$ 11,099
077	Specialized Support Surfaces	2,533	0	0	0	0	0	0	0	2,533	4	5	2,542
080	Physical Therapy	219,438	2,535	499	0	0	0	0	0	222,472	359	473	223,305
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	184,460	1,273	250	0	0	0	0	0	185,983	297	392	186,672
083	Speech Pathology	29,316	421	83	0	0	0	0	0	29,820	48	64	29,932
085	Pharmacy	236,483	0	0	0	0	0	0	0	236,483	372	490	237,346
090	Laboratory	78,249	0	0	0	0	0	0	0	78,249	123	162	78,534
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	48,904	0	0	0	0	0	0	0	48,904	77	101	49,082
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	206,543	147,542	29,038	47,106	289,310	2,812	13,730	3,213	739,295	7,942	10,467	757,703
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	7,602	2,016	397	0	0	0	0	0	10,015	23	30	10,069
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,586,285	\$ 200,625	\$ 39,236	\$ 47,106	\$ 289,310	\$ 2,812	\$ 13,730	\$ 3,213	\$ 1,564,805	\$ 9,267	\$ 12,213	\$ 1,586,285

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MARLINDA IMPERIAL, LLC

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

Provider NPI:
1548332117

OSHPD Facility Number:
206190505

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)	\$ 115,974	67%							
	Property Tax (line 40)	55,969	33%	\$ 171,943						
005	Plant Operations and Maintenance			9,315	\$ 9,315					
010	Housekeeping			1,031	59	\$ 1,091				
060	Laundry and Linen			5,038	289	34	\$ 5,361			
065	Dietary			14,449	828	98	0	\$ 15,374		
155	Social Services			532	30	4	0	0	\$ 566	
160	Activities			5,197	298	35	0	0	0	\$ 5,530
165	Administration			6,276	360	42	0	0	0	0
166	Medical Records			3,864	221	26	0	0	0	0
170	Inservice Education - Nursing			841	48	6	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			738	42	5	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,055	118	14	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,031	59	7	0	0	0	0
083	Speech Pathology			341	20	2	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			119,598	6,851	807	5,361	15,374	566	5,530
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			1,635	94	11	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 171,943	100%	\$ 171,943	\$ 9,315	\$ 1,091	\$ 5,361	\$ 15,374	\$ 566	\$ 5,530

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MARLINDA IMPERIAL, LLC

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

Provider NPI:
1548332117

OSHPD Facility Number:
206190505

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 67% Of Total	Property Tax 33% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 115,974	67%							
	Property Tax (line 40)	55,969	33%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 6,678	\$ 6,678				
166	Medical Records				4,112		\$ 4,112			
170	Inservice Education - Nursing			\$ 895						
ANCILLARY SERVICES										
075	Patient Supplies			0	785	15	9	\$ 809	\$ 546	\$ 263
077	Specialized Support Surfaces			0	0	3	2	5	3	2
080	Physical Therapy			0	2,187	259	159	2,605	1,757	848
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,098	214	132	1,444	974	470
083	Speech Pathology			0	363	35	21	419	283	137
085	Pharmacy			0	0	268	165	433	292	141
090	Laboratory			0	0	89	55	143	97	47
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	55	34	90	60	29
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			895	154,982	5,723	3,524	164,229	110,771	53,458 *
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	1,739	17	10	1,766	1,191	575
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 171,943	100%	\$ 895	\$ 161,153	\$ 6,678	\$ 4,112	\$ 171,943	\$ 115,974	\$ 55,969

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
MARLINDA IMPERIAL, LLC

Provider NPI:
1548332117

OSHPD Facility Number:
206190505

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. 64% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 13,455												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,057,273												
	Total Costs Allocable as Administration	1,070,728	64%											
167	CDPH Licensing Fees	30,544	2%											
168	Professional Liability Insurance	79,750	5%											
169	Quality Assurance Fees	498,669	30%											
174	Caregiver Training	0	0%											
	Total	1,679,691	100%						\$ 1,679,691					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,302	\$ 11,051	\$ 785	\$ 13,138	3,747	\$ 2,389	\$ 68	\$ 178	\$ 1,113	\$ -
077	Specialized Support Surfaces			0	0	2,533	0	2,533	722	461	13	34	214	0
080	Physical Therapy			0	3,625	222,472	2,187	228,284	65,112	41,506	1,184	3,091	19,331	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,820	185,983	1,098	188,900	53,879	34,345	980	2,558	15,996	0
083	Speech Pathology			0	602	29,820	363	30,785	8,781	5,597	160	417	2,607	0
085	Pharmacy			0	0	236,483	0	236,483	67,451	42,997	1,227	3,202	20,025	0
090	Laboratory			0	0	78,249	0	78,249	22,319	14,227	406	1,060	6,626	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	48,904	0	48,904	13,949	8,892	254	662	4,141	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			3,389,420	763,393	739,295	154,982	5,047,089	1,439,556	917,653	26,177	68,349	427,377	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	2,883	10,015	1,739	14,638	4,175	2,661	76	198	1,240	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,679,691		\$ 3,389,420	\$ 773,625	\$ 1,564,805	\$ 161,153	\$ 5,889,004	\$ 1,679,691					
	Total Administrative Costs							\$ 1,679,691		\$ 1,070,728	\$ 30,544	\$ 79,750	\$ 498,669	\$ -
	Unit Cost Multiplier							0.28522498						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 92,145	\$ 21,480	\$ 10,790	\$ 124,414							
	TOTAL FACILITY COSTS							\$ 7,693,109						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
MARLINDA IMPERIAL, LLC

Provider NPI:
1548332117

OSHPD Facility Number:
206190505

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)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,174									
010	Housekeeping	130	130								
060	Laundry and Linen	635	635	635							
065	Dietary	1,821	1,821	1,821							
155	Social Services	67	67	67							
160	Activities	655	655	655							
165	Administration	791	791	791							
166	Medical Records	487	487	487							
170	Inservice Education - Nursing	106	106	106							
	ANCILLARY SERVICES										
075	Patient Supplies	93	93	93						13,138	13,138
077	Specialized Support Surfaces									2,533	2,533
080	Physical Therapy	259	259	259						228,284	228,284
081	Respiratory Therapy									0	0
082	Occupational Therapy	130	130	130						188,900	188,900
083	Speech Pathology	43	43	43						30,785	30,785
085	Pharmacy									236,483	236,483
090	Laboratory									78,249	78,249
095	Home Health Services									0	0
100	Other Ancillary Services									48,904	48,904
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	15,073	15,073	15,073	182,355	109,413	3,443,807	3,443,807	3,443,807	5,047,089	5,047,089
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	206	206	206						14,638	14,638
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	21,670	20,496	20,366	182,355	109,413	3,443,807	3,443,807	3,443,807	5,889,004	5,889,004
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 71,354	\$ 80,802			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.020719512	0.023462987			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 93,185	\$ 192,478	\$ 102,925	\$ 410,725	\$ 938	\$ 9,168	\$ 28,653	\$ 11,072	\$ 81,073
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.54649688	9.45094985	0.56442312	3.75389899	0.00027232	0.00266227	0.00832007	0.00188011	0.01376680
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 200,625	\$ 39,236	\$ 47,106	\$ 289,310	\$ 2,812	\$ 13,730	\$ 3,213	\$ 9,267	\$ 12,213
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.78849532	1.92651991	0.25832050	2.64420172	0.00081651	0.00398696	0.00093292	0.00157354	0.00207390
	TOTAL CAPITAL COSTS - SCH. 5	\$ 171,943	\$ 9,315	\$ 1,091	\$ 5,361	\$ 15,374	\$ 566	\$ 5,530	\$ 895	\$ 6,678	\$ 4,112
	UNIT COST MULTIPLIER (CAPITAL COSTS)	7.93461006	0.45449025	0.05354920	0.02939915	0.14051406	0.00016425	0.00160576	0.00025986	0.00113400	0.00069818

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MARLINDA IMPERIAL, LLC

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

Provider NPI:
1548332117

OSHPD Facility Number:
206190505

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005							
005	.01-.19	Salaries and Wages	6200	\$ 71,909			(Sch 3)
005	.20-.39	Fringe Benefits	6200	21,276	0	21,276	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	200,625	0	200,625	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 293,810	\$ 0	\$ 293,810	
010	.01-.19	Salaries and Wages	6300	\$ 144,200			(Sch 3)
010	.20-.39	Fringe Benefits	6300	47,687	0	47,687	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	37,963	0	37,963	(Sch 4)
010		Housekeeping - Total	6300	\$ 229,850	\$ 0	\$ 229,850	
		Depreciation: Buildings and Improvements	7110 - 7120	37,959			(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	2,818	0	2,818	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	55,969	0	55,969	(Sch 5)
045		Property Insurance	7400	18,676	(5,221)	13,455	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	75,197	0	75,197	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
				714,279	(5,221)	709,058	
060	.01-.19	Salaries and Wages	6400	\$ 69,277			(Sch 3)
060	.20-.39	Fringe Benefits	6400	24,760	0	24,760	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	39,667	0	39,667	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 133,704	\$ 0	\$ 133,704	
065	.01-.19	Salaries and Wages	6500	\$ 283,890			(Sch 3)
065	.20-.39	Fringe Benefits	6500	101,346	0	101,346	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	267,977	0	267,977	(Sch 4)
065		Dietary - Total	6500	\$ 653,213	\$ 0	\$ 653,213	
		Provision for Bad Debts	7700				
075	.01-.19	Salaries and Wages	8100	\$	\$	\$	(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	9,962	0	9,962	(Sch 4)
075		Patient Supplies - Total	8100	\$ 9,962	\$ 0	\$ 9,962	
		Specialized Support Surfaces					
	.01-.19	Salaries and Wages	8150	\$	\$	\$	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	2,533	0	2,533	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 2,533	\$ 0	\$ 2,533	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MARLINDA IMPERIAL, LLC

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

Provider NPI:
1548332117

OSHPD Facility Number:
206190505

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	219,438	0	219,438	(Sch 4)
080		Physical Therapy - Total	8200	\$ 219,438	\$ 0	\$ 219,438	
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	184,460	0	184,460	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 184,460	\$ 0	\$ 184,460	
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	29,316	0	29,316	(Sch 4)
083		Speech Pathology - Total	8280	\$ 29,316	\$ 0	\$ 29,316	
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	236,483	0	236,483	(Sch 4)
085		Pharmacy - Total	8300	\$ 236,483	\$ 0	\$ 236,483	
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	78,249	0	78,249	(Sch 4)
090		Laboratory - Total	8400	\$ 78,249	\$ 0	\$ 78,249	
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	48,904	0	48,904	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 48,904	\$ 0	\$ 48,904	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MARLINDA IMPERIAL, LLC

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

Provider NPI:
1548332117

OSHPD Facility Number:
206190505

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		\$ 809,345	\$ 0	\$ 809,345	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,435,356	\$ 0	\$ 2,435,356	(Sch 2)
105	.20-.39	Fringe Benefits	6110	798,677	3,231	801,908	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	206,543	0	206,543	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,440,576	\$ 3,231	\$ 3,443,807	
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:
MARLINDA IMPERIAL, LLC

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

Provider NPI:
1548332117

OSHPD Facility Number:
206190505

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	7,602	0	7,602	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 7,602	\$ 0	\$ 7,602	
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		\$ 3,448,178	\$ 3,231	\$ 3,451,409	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 52,481	\$ 0	\$ 52,481	(Sch 2)
155	.20-.39	Fringe Benefits	6600	18,873	0	18,873	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,027	0	2,027	(Sch 4)
155		Social Services - Total	6600	\$ 73,381	\$ 0	\$ 73,381	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MARLINDA IMPERIAL, LLC

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

Provider NPI:
1548332117

OSHPD Facility Number:
206190505

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	\$ 59,529	\$ 0	\$ 59,529	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,273	0	21,273	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,057	0	6,057	(Sch 4)
160		Activities - Total	6700	\$ 86,859	\$ 0	\$ 86,859	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 194,231	\$ 0	\$ 194,231	(Sch 6)
165	.20-.39	Fringe Benefits	6900	62,917	(3,231)	59,686	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	799,829	3,527	803,356	(Sch 6)
165		Administration - Total	6900	\$ 1,056,977	\$ 296	\$ 1,057,273	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 57,575	\$ 0	\$ 57,575	(Sch 3)
166	.20-.39	Fringe Benefits	6900	16,681	0	16,681	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,941	1,567	6,508	(Sch 4)
166		Medical Records - Total	6900	\$ 79,197	\$ 1,567	\$ 80,764	
167		CDPH Licensing Fees	6900	\$ 30,544	\$ 0	\$ 30,544	(Sch 6)
168		Professional Liability Insurance	6900	\$ 81,178	\$ (1,428)	\$ 79,750	(Sch 6)
169		Quality Assurance Fees	6900	\$ 498,669	\$ 0	\$ 498,669	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 21,288	\$ 0	\$ 21,288	(Sch 3)
170	.20-.39	Fringe Benefits	6800	5,881	0	5,881	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,971	0	1,971	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 29,140	\$ 0	\$ 29,140	
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		\$ 1,935,945	\$ 435	\$ 1,936,380	
200		Total		\$ 7,694,664	\$ (1,555)	\$ 7,693,109	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 220,309	
-----	------	---	------	--	--	------------	--

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

Provider Name:
MARLINDA IMPERIAL, LLC

Provider NPI:
1548332117

OSHPD Facility Number:
206190505

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

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	(5,221)			(5,221)				
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	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
MARLINDA IMPERIAL, LLC							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1548332117		7
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						
MEMORANDUM ADJUSTMENT												
1	Not Reported			8	210		Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$220,309	\$220,309		

Provider Name							Fiscal Period	Provider NPI		Adjustments	
MARLINDA IMPERIAL, LLC							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1548332117		7	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	\$798,677	\$3,231	\$801,908	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	62,917	(3,231)	59,686	
							To reclassify the reported fringe benefits to agree with the provider's allocation based on salaries. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$799,829	\$1,428	\$801,257 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	81,178	(1,428)	79,750	
							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 52501				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
MARLINDA IMPERIAL, LLC							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1548332117		7
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										
4	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$4,941	\$1,567	\$6,508
5	10.5	045	4	8A-1	045	4	Property Insurance To reconcile the reported expenses to agree with the provider's paid invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$18,676	(\$5,221)	\$13,455
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust administrative auto expenses to agree with the provider's paid invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* \$801,257	\$2,099	\$803,356

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
MARLINDA IMPERIAL, LLC							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1548332117		7
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.				
ADJUSTMENT TO REPORTED PATIENT DAYS										
7	4.1	5	2	1	15	Medi-Cal Days	27,105	(191)	26,914	
Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through August 31, 2012 Report Date: September 13, 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										