

**REPORT
ON THE
RATE SETTING AUDIT**

**MARLORA POST ACUTE REHABILITATION HOSPITAL
LONG BEACH, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1366438129**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Mineo Gonzalez**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: July 15, 2013

Steve Hauser, Administrator
Marlora Post Acute Rehabilitation Hospital
3801 East Anaheim Street
Long Beach, CA 90804

MARLORA POST ACUTE REHABILITATION HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1366438129
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rate 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.

Steve Hauser
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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—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

MARLORA POST ACUTE REHABILITATION HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1366438129

OSHPD Facility No.:

206190506

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	\$ 2,840,659	\$ 90.53
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 700,265	\$ 22.32
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 830,856	\$ 26.48
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 158,688	\$ 5.06
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 30,270	\$ 0.96
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 23,111	\$ 0.74
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 75,961	\$ 2.42
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 325,168	\$ 10.36
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 749,626	\$ 23.89
11	Cost of Routine Service/Audited Total Costs	\$ 5,755,553	\$ 5,734,602	\$ 182.76
12	Total Patient Days (Adj)	31,378	31,378	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 183.43	\$ 182.76	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 2)	19,797	18,105	
16	Medi-Cal Managed Care Days (Adj 3)		1,692	
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:
MARLORA POST ACUTE REHABILITATION HOSPITAL

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

Provider NPI:
1366438129

OSHPD Facility No.:
206190506

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:
MARLORA POST ACUTE REHABILITATION HOSPITAL

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

Provider NPI:
1366438129

OSHPD Facility No.:
206190506

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 73,458	\$ 73,458		
160	Activities	97,579		\$ 97,579	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	44,323	0	0	44,323
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	2,669,622	73,458	97,579	2,840,659 *
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	\$ 2,884,982	\$ 73,458	\$ 97,579	\$ 2,884,982

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
MARLORA POST ACUTE REHABILITATION HOSPITAL

Provider NPI:
1366438129

OSHPD Facility Number:
206190506

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	\$ 57,499	\$ 57,499										
010	Housekeeping	140,645	250	\$ 140,895									
060	Laundry and Linen	21,644	1,809	4,453	\$ 27,907								
065	Dietary	351,648	5,699	14,026	0	\$ 371,373							
155	Social Services	N/A	402	990	0	0	\$ 1,392						
160	Activities	N/A	2,162	5,322	0	0	0	\$ 7,484					
165	Administration	N/A	2,503	6,160	0	0	0	0		\$ 8,662	\$ 8,662		
166	Medical Records	97,399	390	959	0	0	0	0		98,748		\$ 98,748	
170	Inservice Education - Nursing	65,504	812	1,999	0	0	0	0	\$ 68,316				
ANCILLARY SERVICES													
075	Patient Supplies		673	1,656	0	0	0	0	0	2,329	159	1,816	\$ 4,304
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,584	3,898	0	0	0	0	0	5,482	564	6,428	12,474
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		271	666	0	0	0	0	0	937	342	3,897	5,176
083	Speech Pathology		271	666	0	0	0	0	0	937	48	548	1,534
085	Pharmacy		258	636	0	0	0	0	0	895	411	4,680	5,985
090	Laboratory		0	0	0	0	0	0	0	0	234	2,672	2,906
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	97	1,102	1,198
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		40,279	99,131	27,907	371,373	1,392	7,484	68,316	615,880	6,805	77,579	700,265 *
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		135	333	0	0	0	0	0	469	2	26	497
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 734,339	\$ 57,499	\$ 140,895	\$ 27,907	\$ 371,373	\$ 1,392	\$ 7,484	\$ 68,316	\$ 626,928	\$ 8,662	\$ 98,748	\$ 734,339

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
MARLORA POST ACUTE REHABILITATION HOSPITAL

Provider NPI:
1366438129

OSHPD Facility Number:
206190506

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	\$ 175,281	\$ 175,281										
010	Housekeeping	61,493	763	\$ 62,256									
060	Laundry and Linen	129,722	5,516	1,968	\$ 137,206								
065	Dietary	242,241	17,373	6,197	0	\$ 265,811							
155	Social Services	1,945	1,226	437	0	0	\$ 3,608						
160	Activities	6,792	6,591	2,351	0	0	0	\$ 15,735					
165	Administration	N/A	7,630	2,722	0	0	0	0		\$ 10,351	\$ 10,351		
166	Medical Records	13,546	1,188	424	0	0	0	0		15,158		\$ 15,158	
170	Inservice Education - Nursing	62,552	2,476	883	0	0	0	0	\$ 65,912				
ANCILLARY SERVICES													
075	Patient Supplies	52,299	2,051	732	0	0	0	0	0	55,082	190	279	\$ 55,551
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	350,969	4,828	1,722	0	0	0	0	0	357,519	674	987	359,180
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	220,417	825	294	0	0	0	0	0	221,537	408	598	222,544
083	Speech Pathology	28,419	825	294	0	0	0	0	0	29,539	57	84	29,681
085	Pharmacy	265,457	788	281	0	0	0	0	0	266,526	491	718	267,735
090	Laboratory	153,212	0	0	0	0	0	0	0	153,212	280	410	153,902
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	63,167	0	0	0	0	0	0	0	63,167	115	169	63,452
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	155,955	122,787	43,802	137,206	265,811	3,608	15,735	65,912	810,815	8,132	11,909	830,856 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	413	147	0	0	0	0	0	560	3	4	567
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,983,467	\$ 175,281	\$ 62,256	\$ 137,206	\$ 265,811	\$ 3,608	\$ 15,735	\$ 65,912	\$ 1,957,958	\$ 10,351	\$ 15,158	\$ 1,983,467

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MARLORA POST ACUTE REHABILITATION HOSPITAL

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

Provider NPI:
1366438129

OSHPD Facility Number:
206190506

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)	\$ 170,009	84%							
	Property Tax (line 40)	32,429	16%	\$ 202,438						
005	Plant Operations and Maintenance			11,692	\$ 11,692					
010	Housekeeping			830	51	\$ 881				
060	Laundry and Linen			6,002	368	28	\$ 6,398			
065	Dietary			18,906	1,159	88	0	\$ 20,152		
155	Social Services			1,334	82	6	0	0	\$ 1,422	
160	Activities			7,173	440	33	0	0	0	\$ 7,646
165	Administration			8,303	509	39	0	0	0	0
166	Medical Records			1,293	79	6	0	0	0	0
170	Inservice Education - Nursing			2,695	165	13	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,232	137	10	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,254	322	24	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			898	55	4	0	0	0	0
083	Speech Pathology			898	55	4	0	0	0	0
085	Pharmacy			857	53	4	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			133,620	8,190	620	6,398	20,152	1,422	7,646
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			449	28	2	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 202,438	100%	\$ 202,438	\$ 11,692	\$ 881	\$ 6,398	\$ 20,152	\$ 1,422	\$ 7,646

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MARLORA POST ACUTE REHABILITATION HOSPITAL

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

Provider NPI:
1366438129

OSHPD Facility Number:
206190506

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 84% Of Total	Property Tax 16% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 170,009	84%							
	Property Tax (line 40)	32,429	16%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 8,850	\$ 8,850				
166	Medical Records				1,378		\$ 1,378			
170	Inservice Education - Nursing			\$ 2,873						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,379	163	25	\$ 2,567	\$ 2,156	\$ 411
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	5,600	576	90	6,266	5,262	1,004
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	958	349	54	1,361	1,143	218
083	Speech Pathology			0	958	49	8	1,014	852	162
085	Pharmacy			0	914	419	65	1,399	1,175	224
090	Laboratory			0	0	239	37	277	232	44
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	99	15	114	96	18
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			2,873	180,922	6,953	1,083	188,958	158,688	30,270
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	479	2	0	482	404	77
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 202,438	100%	\$ 2,873	\$ 192,209	\$ 8,850	\$ 1,378	\$ 202,438	\$ 170,009	\$ 32,429

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
MARLORA POST ACUTE REHABILITATION HOSPITAL

Provider NPI:
1366438129

OSHPD Facility Number:
206190506

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. 6% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 29,785												
055	Interest - Other	120,160												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	804,231												
	Total Costs Allocable as Administration	954,176	64%											
167	CDPH Licensing Fees	29,417	2%											
168	Professional Liability Insurance	96,688	6%											
169	Quality Assurance Fees	413,896	28%											
174	Caregiver Training	0	0%											
	Total	1,494,177	100%						\$ 1,494,177					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 44,323	\$ 2,329	\$ 55,082	\$ 2,379	\$ 104,113	27,475	\$ 17,545	\$ 541	\$ 1,778	\$ 7,611	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	5,482	357,519	5,600	368,601	97,271	62,117	1,915	6,294	26,945	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	937	221,537	958	223,432	58,962	37,653	1,161	3,815	16,333	0
083	Speech Pathology			0	937	29,539	958	31,434	8,295	5,297	163	537	2,298	0
085	Pharmacy			0	895	266,526	914	268,335	70,811	45,220	1,394	4,582	19,615	0
090	Laboratory			0	0	153,212	0	153,212	40,431	25,819	796	2,616	11,200	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	63,167	0	63,167	16,669	10,645	328	1,079	4,617	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			2,840,659	615,880	810,815	180,922	4,448,276	1,173,865	749,626	23,111	75,961	325,168	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	469	560	479	1,507	398	254	8	26	110	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,494,177		\$ 2,884,982	\$ 626,928	\$ 1,957,958	\$ 192,209	\$ 5,662,077	\$ 1,494,177					
	Total Administrative Costs							\$ 1,494,177		\$ 954,176	\$ 29,417	\$ 96,688	\$ 413,896	\$ -
	Unit Cost Multiplier							0.26389201						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 107,411	\$ 25,509	\$ 10,229	\$ 143,149							
	TOTAL FACILITY COSTS							\$ 7,299,403						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
MARLORA POST ACUTE REHABILITATION HOSPITAL

Provider NPI:
1366438129

OSHPD Facility Number:
206190506

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc 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	859									
010	Housekeeping	61	61								
060	Laundry and Linen	441	441	441							
065	Dietary	1,389	1,389	1,389							
155	Social Services	98	98	98							
160	Activities	527	527	527							
165	Administration	610	610	610							
166	Medical Records	95	95	95							
170	Inservice Education - Nursing	198	198	198							
	ANCILLARY SERVICES										
075	Patient Supplies	164	164	164						104,113	104,113
077	Specialized Support Surfaces									0	0
080	Physical Therapy	386	386	386						368,601	368,601
081	Respiratory Therapy									0	0
082	Occupational Therapy	66	66	66						223,432	223,432
083	Speech Pathology	66	66	66						31,434	31,434
085	Pharmacy	63	63	63						268,335	268,335
090	Laboratory									153,212	153,212
095	Home Health Services									0	0
100	Other Ancillary Services									63,167	63,167
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,817	9,817	9,817	156,360	93,816	2,825,577	2,825,577	2,825,577	4,448,276	4,448,276
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	33	33	33						1,507	1,507
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	14,873	14,014	13,953	156,360	93,816	2,825,577	2,825,577	2,825,577	5,662,077	5,662,077
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 73,458 0.025997522	\$ 97,579 0.034534185			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 57,499 4.10296846	\$ 140,895 10.09784857	\$ 27,907 0.17847634	\$ 371,373 3.95852450	\$ 1,392 0.00049253	\$ 7,484 0.00264860	\$ 68,316 0.02417763	\$ 8,662 0.00152992	\$ 98,748 0.01744026
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 175,281 12.50756387	\$ 62,256 4.46183340	\$ 137,206 0.87749747	\$ 265,811 2.83332793	\$ 3,608 0.00127691	\$ 15,735 0.00556873	\$ 65,912 0.02332690	\$ 10,351 0.00182819	\$ 15,158 0.00267713
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 202,438 13.61110738	\$ 11,692 0.83430436	\$ 881 0.06315274	\$ 6,398 0.04092017	\$ 20,152 0.21480767	\$ 1,422 0.00050320	\$ 7,646 0.00270600	\$ 2,873 0.00101668	\$ 8,850 0.00156307	\$ 1,378 0.00024343

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MARLORA POST ACUTE REHABILITATION HOSPITAL

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

Provider NPI:
1366438129

OSHPD Facility Number:
206190506

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	\$ 43,682	\$ 0	\$ 43,682	(Sch 3)
005	.20-.39	Fringe Benefits	6200	13,817	0	13,817	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	175,281	0	175,281	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 232,780	\$ 0	\$ 232,780	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 111,393	\$ 0	\$ 111,393	(Sch 3)
010	.20-.39	Fringe Benefits	6300	29,252	0	29,252	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	61,493	0	61,493	(Sch 4)
010		Housekeeping - Total	6300	\$ 202,138	\$ 0	\$ 202,138	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 22,266	\$ 0	\$ 22,266	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	40,702	0	40,702	(Sch 5)
025		Depreciation: Equipment	7140	103,230	0	103,230	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	2,893	0	2,893	(Sch 5)
040		Property Taxes	7300	32,429	0	32,429	(Sch 5)
045		Property Insurance	7400	29,785	0	29,785	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	918	0	918	(Sch 6)
055		Interest - Other	7600	\$ 120,160	\$ 0	\$ 120,160	(Sch 6)
057		Subtotal 005 - 055		\$ 787,301	\$ 0	\$ 787,301	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 17,815	\$ 0	\$ 17,815	(Sch 3)
060	.20-.39	Fringe Benefits	6400	3,829	0	3,829	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	129,722	0	129,722	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 151,366	\$ 0	\$ 151,366	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 286,590	\$ 0	\$ 286,590	(Sch 3)
065	.20-.39	Fringe Benefits	6500	65,058	0	65,058	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	242,241	0	242,241	(Sch 4)
065		Dietary - Total	6500	\$ 593,889	\$ 0	\$ 593,889	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 33,583	\$ 0	\$ 33,583	(Sch 2)
075	.20-.39	Fringe Benefits	8100	10,740	0	10,740	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	52,299	0	52,299	(Sch 4)
075		Patient Supplies - Total	8100	\$ 96,622	\$ 0	\$ 96,622	
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:
MARLORA POST ACUTE REHABILITATION HOSPITAL

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

Provider NPI:
1366438129

OSHPD Facility Number:
206190506

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	350,969	0	350,969	(Sch 4)
080		Physical Therapy - Total	8200	\$ 350,969	\$ 0	\$ 350,969	
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	220,417	0	220,417	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 220,417	\$ 0	\$ 220,417	
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	28,419	0	28,419	(Sch 4)
083		Speech Pathology - Total	8280	\$ 28,419	\$ 0	\$ 28,419	
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	265,457	0	265,457	(Sch 4)
085		Pharmacy - Total	8300	\$ 265,457	\$ 0	\$ 265,457	
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	153,212	0	153,212	(Sch 4)
090		Laboratory - Total	8400	\$ 153,212	\$ 0	\$ 153,212	
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	63,167	0	63,167	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 63,167	\$ 0	\$ 63,167	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MARLORA POST ACUTE REHABILITATION HOSPITAL

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

Provider NPI:
1366438129

OSHPD Facility Number:
206190506

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		\$ 1,178,263	0	\$ 1,178,263	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,177,850	\$ 0	\$ 2,177,850	(Sch 2)
105	.20-.39	Fringe Benefits	6110	491,772	0	491,772	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	155,955	0	155,955	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,825,577	\$ 0	\$ 2,825,577	
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:
MARLORA POST ACUTE REHABILITATION HOSPITAL

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

Provider NPI:
1366438129

OSHPD Facility Number:
206190506

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,825,577	\$ 0	\$ 2,825,577
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 59,282	\$ 0	\$ 59,282 (Sch 2)
155	.20-.39	Fringe Benefits	6600	14,176	0	14,176 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,945	0	1,945 (Sch 4)
155		Social Services - Total	6600	\$ 75,403	\$ 0	\$ 75,403

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MARLORA POST ACUTE REHABILITATION HOSPITAL

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

Provider NPI:
1366438129

OSHPD Facility Number:
206190506

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	\$ 76,904	\$ 0	\$ 76,904	(Sch 2)
160	.20-.39	Fringe Benefits	6700	20,675	0	20,675	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,792	0	6,792	(Sch 4)
160		Activities - Total	6700	\$ 104,371	\$ 0	\$ 104,371	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 423,148	\$ 0	\$ 423,148	(Sch 6)
165	.20-.39	Fringe Benefits	6900	80,216	0	80,216	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	300,867	0	300,867	(Sch 6)
165		Administration - Total	6900	\$ 804,231	\$ 0	\$ 804,231	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 85,045	\$ 0	\$ 85,045	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,354	0	12,354	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	13,546	0	13,546	(Sch 4)
166		Medical Records - Total	6900	\$ 110,945	\$ 0	\$ 110,945	
167		CDPH Licensing Fees	6900	\$ 29,417	\$ 0	\$ 29,417	(Sch 6)
168		Professional Liability Insurance	6900	\$ 96,688	\$ 0	\$ 96,688	(Sch 6)
169		Quality Assurance Fees	6900	\$ 413,896	\$ 0	\$ 413,896	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 54,682	\$ 0	\$ 54,682	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,822	0	10,822	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	62,552	0	62,552	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 128,056	\$ 0	\$ 128,056	
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		\$ 1,763,007	\$ 0	\$ 1,763,007	
200		Total		\$ 7,299,403	\$ 0	\$ 7,299,403	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 106,109	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
MARLORA POST ACUTE REHABILITATION HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1366438129		3
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 for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$106,109	\$106,109

Provider Name							Fiscal Period		Provider NPI		Adjustments
MARLORA POST ACUTE REHABILITATION HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1366438129		3
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>											
2	4.1	5	2	1	15	N/A	Skilled Nursing Care - Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Report Date: January 31, 2013 Payment Period: January 1, 2010 through December 31, 2012 Service Period: January 1, 2011 through Decemver 31, 2011 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	19,797	(1,692)	18,105	
3	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	1,692	1,692	