

**REPORT  
ON THE  
RATE SETTING AUDIT  
MARY HEALTH OF THE SICK CONVALESCENT  
& NURSING HOSPITAL  
NEWBURY PARK, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1821096066  
FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli  
Audit Supervisor: Allen Dervi  
Auditor: Anita Keshishyan**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 3, 2013

Administrator  
Mary Health of the Sick Convalescent & Nursing Hospital  
2929 Theresa Drive  
Newbury Park, CA 91320

MARY HEALTH OF THE SICK CONVALESCENT & NURSING HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI) 1821096066  
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

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

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

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

Administrator  
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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—Burbank at (818) 295-2620.

**Original Signed By**

Daniel J. Giardinelli, Chief  
Audits Section—Burbank  
Financial Audits Branch

Certified

cc: Tiffany Karlin, CEO  
Accurate Business Results, LLC  
4541 East Anaheim Street  
Long Beach, CA 90804

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

## Provider Name:

MARY HEALTH OF THE SICK CONVALESCENT &amp; NURSING HOSPITAL

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1821096066

## OSHPD Facility No.:

206560495

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,210,041	\$ 148.74
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,368,062	\$ 63.39
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 803,063	\$ 37.21
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 219,262	\$ 10.16
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 15,851	\$ 0.73
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 53,557	\$ 2.48
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 257,253	\$ 11.92
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 553,825	\$ 25.66
11	Cost of Routine Service/Audited Total Costs	\$ 6,260,878	\$ 6,480,913	\$ 300.31
12	Total Patient Days (Adj )	21,581	21,581	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 290.11	\$ 300.31	
14	Overpayments (Adj )	\$	\$ 0	
15	Medi-Cal Days (Adj 6)	10,112	5,162	
16	Medi-Cal Managed Care Days (Adj 5)		4,290	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj )	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj )	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$ 0	\$ 0	
<b>SUBACUTE CARE</b>				
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:**  
MARY HEALTH OF THE SICK CONVALESCENT & NURSING HOSPITAL

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

**Provider NPI:**  
1821096066

**OSHPD Facility No.:**  
206560495

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
50	Total Patient Days (Adj )	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$ 0	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj )	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj )	\$ 0	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj )	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj )	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
MARY HEALTH OF THE SICK CONVALESCENT & NURSING HOSPITAL

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

Provider NPI:  
1821096066

OSHPD Facility No.:  
206560495

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 75,589	\$ 75,589		
160	Activities	130,656		\$ 130,656	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	230,786	0	0	230,786
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	162,365	0	0	162,365
083	Speech Pathology	31,254	0	0	31,254
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
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	3,003,796	75,589	130,656	3,210,041
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
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 3,634,446</b>	<b>\$ 75,589</b>	<b>\$ 130,656</b>	<b>\$ 3,634,446</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name: MARY HEALTH OF THE SICK CONVALESCENT & NURSING HOSPITAL  
Provider NPI: 1821096066

OSHPD Facility Number: 206560495

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 429,537	\$ 429,537										
010	Housekeeping	272,487	3,712	\$ 276,199									
060	Laundry and Linen	171,452	14,120	9,159	\$ 194,731								
065	Dietary	538,155	59,446	38,558	0	\$ 636,160							
155	Social Services	N/A	1,358	881	0	0	\$ 2,240						
160	Activities	N/A	62,412	40,482	0	0	0	\$ 102,894					
165	Administration	N/A	41,442	26,880	0	0	0	0		\$ 68,322	\$ 68,322		
166	Medical Records	47,385	0	0	0	0	0	0		47,385		\$ 47,385	
170	Inservice Education - Nursing	31,480	25,313	16,419	0	0	0	0	\$ 73,212				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		4,515	2,929	0	0	0	0	0	7,444	367	255	\$ 8,066
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		30,976	20,092	0	0	0	0	0	51,068	3,728	2,585	57,381
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	1,787	1,239	3,026
083	Speech Pathology		0	0	0	0	0	0	0	0	344	239	582
085	Pharmacy		4,668	3,028	0	0	0	0	0	7,697	1,174	814	9,684
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		9,700	6,292	0	0	0	0	0	15,992	576	399	16,967
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		156,279	101,366	194,731	636,160	2,240	102,894	73,212	1,266,880	59,746	41,437	1,368,062 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		4,381	2,842	0	0	0	0	0	7,223	179	124	7,526
145	Other Nonreimbursable		11,212	7,272	0	0	0	0	0	18,484	423	293	19,200
	<b>TOTAL</b>	<b>\$ 1,490,496</b>	<b>\$ 429,537</b>	<b>\$ 276,199</b>	<b>\$ 194,731</b>	<b>\$ 636,160</b>	<b>\$ 2,240</b>	<b>\$ 102,894</b>	<b>\$ 73,212</b>	<b>\$ 1,374,789</b>	<b>\$ 68,322</b>	<b>\$ 47,385</b>	<b>\$ 1,490,496</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name: MARY HEALTH OF THE SICK CONVALESCENT & NURSING HOSPITAL  
Provider NPI: 1821096066

OSHPD Facility Number: 206560495

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 452,886	\$ 452,886										
010	Housekeeping	40,756	3,914	\$ 44,670									
060	Laundry and Linen	62,875	14,888	1,481	\$ 79,244								
065	Dietary	201,399	62,678	6,236	0	\$ 270,313							
155	Social Services	9,695	1,432	143	0	0	\$ 11,270						
160	Activities	8,413	65,805	6,547	0	0	0	\$ 80,765					
165	Administration	N/A	43,695	4,347	0	0	0	0		\$ 48,042	\$ 48,042		
166	Medical Records	6,547	0	0	0	0	0	0		6,547		\$ 6,547	
170	Inservice Education - Nursing	6,474	26,689	2,655	0	0	0	0	\$ 35,818				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	17,911	4,761	474	0	0	0	0	0	23,146	258	35	\$ 23,439
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	1,838	32,660	3,249	0	0	0	0	0	37,748	2,621	357	40,726
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	1,256	171	1,428
083	Speech Pathology	0	0	0	0	0	0	0	0	0	242	33	275
085	Pharmacy	90,672	4,922	490	0	0	0	0	0	96,084	825	112	97,022
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	19,088	10,228	1,018	0	0	0	0	0	30,333	405	55	30,793
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	96,749	164,774	16,394	79,244	270,313	11,270	80,765	35,818	755,326	42,012	5,725	803,063 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,242	4,620	460	0	0	0	0	0	6,321	126	17	6,464
145	Other Nonreimbursable	0	11,821	1,176	0	0	0	0	0	12,998	297	40	13,335
	<b>TOTAL</b>	<b>\$ 1,016,545</b>	<b>\$ 452,886</b>	<b>\$ 44,670</b>	<b>\$ 79,244</b>	<b>\$ 270,313</b>	<b>\$ 11,270</b>	<b>\$ 80,765</b>	<b>\$ 35,818</b>	<b>\$ 961,956</b>	<b>\$ 48,042</b>	<b>\$ 6,547</b>	<b>\$ 1,016,545</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
MARY HEALTH OF THE SICK CONVALESCENT & NURSING HOSPITAL

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

Provider NPI:  
1821096066

OSHPD Facility Number:  
206560495

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 262,881	100%							
	Property Tax (line 40)	0	0%	\$ 262,881						
005	Plant Operations and Maintenance			15,514	\$ 15,514					
010	Housekeeping			2,138	134	\$ 2,272				
060	Laundry and Linen			8,132	510	75	\$ 8,717			
065	Dietary			34,235	2,147	317	0	\$ 36,699		
155	Social Services			782	49	7	0	0	\$ 839	
160	Activities			35,943	2,254	333	0	0	0	\$ 38,530
165	Administration			23,866	1,497	221	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			14,578	914	135	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			2,600	163	24	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			17,839	1,119	165	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			2,689	169	25	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			5,586	350	52	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			90,000	5,645	834	8,717	36,699	839	38,530
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,523	158	23	0	0	0	0
145	Other Nonreimbursable			6,457	405	60	0	0	0	0
	<b>TOTAL</b>	<b>\$ 262,881</b>	<b>100%</b>	<b>\$ 262,881</b>	<b>\$ 15,514</b>	<b>\$ 2,272</b>	<b>\$ 8,717</b>	<b>\$ 36,699</b>	<b>\$ 839</b>	<b>\$ 38,530</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
MARY HEALTH OF THE SICK CONVALESCENT & NURSING HOSPITAL

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

Provider NPI:  
1821096066

OSHPD Facility Number:  
206560495

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 100% Of Total	Property Tax 0% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 262,881	100%							
	Property Tax (line 40)	0	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 25,584	\$ 25,584				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 15,627						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	2,788	138	0	\$ 2,925	\$ 2,925	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	19,123	1,396	0	20,519	20,519	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	669	0	669	669	0
083	Speech Pathology			0	0	129	0	129	129	0
085	Pharmacy			0	2,882	440	0	3,322	3,322	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	5,989	216	0	6,204	6,204	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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			15,627	196,889	22,373	0	219,262	219,262	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*
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,705	67	0	2,772	2,772	0
145	Other Nonreimbursable			0	6,922	158	0	7,080	7,080	0
	<b>TOTAL</b>	\$ 262,881	100%	\$ 15,627	\$ 237,297	\$ 25,584	\$ -	\$ 262,881	\$ 262,881	\$ -

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
MARY HEALTH OF THE SICK CONVALESCENT & NURSING HOSPITAL

Provider NPI:  
1821096066

OSHPD Facility Number:  
206560495

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. 63% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ -												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	633,326												
	Total Costs Allocable as Administration	633,326	63%											
167	CDPH Licensing Fees	18,126	2%											
168	Professional Liability Insurance	61,245	6%											
169	Quality Assurance Fees	294,182	29%											
174	Caregiver Training	0	0%											
	Total	1,006,879	100%						\$ 1,006,879					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 7,444	\$ 23,146	\$ 2,788	\$ 33,377	5,413	\$ 3,405	\$ 97	\$ 329	\$ 1,582	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			230,786	51,068	37,748	19,123	338,725	54,934	34,553	989	3,341	16,050	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			162,365	0	0	0	162,365	26,332	16,563	474	1,602	7,693	0
083	Speech Pathology			31,254	0	0	0	31,254	5,069	3,188	91	308	1,481	0
085	Pharmacy			0	7,697	96,084	2,882	106,663	17,298	10,881	311	1,052	5,054	0
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	15,992	30,333	5,989	52,314	8,484	5,337	153	516	2,479	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
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			3,210,041	1,266,880	755,326	196,889	5,429,136	880,486	553,825	15,851	53,557	257,253	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*
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	7,223	6,321	2,705	16,250	2,635	1,658	47	160	770	0
145	Other Nonreimbursable			0	18,484	12,998	6,922	38,404	6,228	3,918	112	379	1,820	0
	<b>SUBTOTAL</b>	\$ 1,006,879		\$ 3,634,446	\$ 1,374,789	\$ 961,956	\$ 237,297	\$ 6,208,487	\$ 1,006,879					
	Total Administrative Costs							\$ 1,006,879		\$ 633,326	\$ 18,126	\$ 61,245	\$ 294,182	\$ -
	Unit Cost Multiplier							0.16217783						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 115,707	\$ 54,589	\$ 25,584	\$ 195,881							
	<b>TOTAL FACILITY COSTS</b>							\$ 7,411,247						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
MARY HEALTH OF THE SICK CONVALESCENT & NURSING HOSPITAL

Provider NPI:  
1821096066

OSHPD Facility Number:  
206560495

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 2)	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 2)	Laundry (LBS) 60 (Adj 3)	Dietary (MEALS) 65 (Adj 4)	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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	1,408									
010	Housekeeping	194	194								
060	Laundry and Linen	738	738	738							
065	Dietary	3,107	3,107	3,107							
155	Social Services	71	71	71							
160	Activities	3,262	3,262	3,262							
165	Administration	2,166	2,166	2,166							
166	Medical Records										
170	Inservice Education - Nursing	1,323	1,323	1,323							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	236	236	236						33,377	33,377
077	Specialized Support Surfaces									0	0
080	Physical Therapy	1,619	1,619	1,619						338,725	338,725
081	Respiratory Therapy									0	0
082	Occupational Therapy									162,365	162,365
083	Speech Pathology									31,254	31,254
085	Pharmacy	244	244	244						106,663	106,663
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services	507	507	507						52,314	52,314
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	8,168	8,168	8,168	105,915	63,549	3,100,545	3,100,545	3,100,545	5,429,136	5,429,136
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	229	229	229						16,250	16,250
145	Other Nonreimbursable	586	586	586						38,404	38,404
	<b>TOTAL STATISTICS</b>	<b>23,858</b>	<b>22,450</b>	<b>22,256</b>	<b>105,915</b>	<b>63,549</b>	<b>3,100,545</b>	<b>3,100,545</b>	<b>3,100,545</b>	<b>6,208,487</b>	<b>6,208,487</b>
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 75,589 0.024379262	\$ 130,656 0.042139688			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 429,537 19.13305123	\$ 276,199 12.41008321	\$ 194,731 1.83855765	\$ 636,160 10.01053547	\$ 2,240 0.00072231	\$ 102,894 0.03318568	\$ 73,212 0.02361248	\$ 68,322 0.01100468	\$ 47,385 0.00763229
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 452,886 20.17309577	\$ 44,670 2.00708036	\$ 79,244 0.74818458	\$ 270,313 4.25361229	\$ 11,270 0.00363478	\$ 80,765 0.02604856	\$ 35,818 0.01155228	\$ 48,042 0.00773816	\$ 6,547 0.00105452
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 262,881 11.01856820	\$ 15,514 0.69105319	\$ 2,272 0.10206985	\$ 8,717 0.08230211	\$ 36,699 0.57749020	\$ 839 0.00027048	\$ 38,530 0.01242676	\$ 15,627 0.00504004	\$ 25,584 0.00412083	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MARY HEALTH OF THE SICK CONVALESCENT & NURSING HOSPITAL

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

Provider NPI:  
1821096066

OSHPD Facility Number:  
206560495

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	\$ 342,774	\$ 0	\$ 342,774	(Sch 3)
005	.20-.39	Fringe Benefits	6200	86,763	0	86,763	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	452,886	0	452,886	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 882,423	\$ 0	\$ 882,423	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 208,302	\$ 0	\$ 208,302	(Sch 3)
010	.20-.39	Fringe Benefits	6300	64,185	0	64,185	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	40,756	0	40,756	(Sch 4)
010		Housekeeping - Total	6300	\$ 313,243	\$ 0	\$ 313,243	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 243,343	\$ 0	\$ 243,343	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	15,821	0	15,821	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	3,717	0	3,717	(Sch 5)
040		Property Taxes	7300		0	0	(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	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,458,547	\$ 0	\$ 1,458,547	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 130,543	\$ 0	\$ 130,543	(Sch 3)
060	.20-.39	Fringe Benefits	6400	40,909	0	40,909	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	62,875	0	62,875	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 234,327	\$ 0	\$ 234,327	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 425,930	\$ 0	\$ 425,930	(Sch 3)
065	.20-.39	Fringe Benefits	6500	112,225	0	112,225	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	201,399	0	201,399	(Sch 4)
065		Dietary - Total	6500	\$ 739,554	\$ 0	\$ 739,554	
070		Provision for Bad Debts	7700	\$ 154,168	(154,168)	\$ 0	
		<b>Ancillary Services</b>					
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	17,911	0	17,911	(Sch 4)
075		Patient Supplies - Total	8100	\$ 17,911	\$ 0	\$ 17,911	
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:  
MARY HEALTH OF THE SICK CONVALESCENT & NURSING HOSPITAL

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

Provider NPI:  
1821096066

OSHPD Facility Number:  
206560495

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	230,786	0	230,786	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,838	0	1,838	(Sch 4)
080		Physical Therapy - Total	8200	\$ 232,624	\$ 0	\$ 232,624	
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	162,365	0	162,365	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 162,365	\$ 0	\$ 162,365	
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	31,254	0	31,254	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 31,254	\$ 0	\$ 31,254	
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	90,672	0	90,672	(Sch 4)
085		Pharmacy - Total	8300	\$ 90,672	\$ 0	\$ 90,672	
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		0	0	(Sch 4)
090		Laboratory - Total	8400	\$ 0	\$ 0	\$ 0	
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	19,088	0	19,088	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 19,088	\$ 0	\$ 19,088	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MARY HEALTH OF THE SICK CONVALESCENT & NURSING HOSPITAL

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

Provider NPI:  
1821096066

OSHPD Facility Number:  
206560495

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		\$ 553,914	\$ 0	\$ 553,914	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,526,975	\$ 0	\$ 2,526,975	(Sch 2)
105	.20-.39	Fringe Benefits	6110	476,821	0	476,821	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	96,749	0	96,749	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,100,545	\$ 0	\$ 3,100,545	
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:  
MARY HEALTH OF THE SICK CONVALESCENT & NURSING HOSPITAL

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

Provider NPI:  
1821096066

OSHPD Facility Number:  
206560495

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)
		<b>Other Nonreimbursable</b>				
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	1,242	0	1,242 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,242	\$ 0	\$ 1,242
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		<b>Subtotal 105 - 145</b>		\$ 3,101,787	\$ 0	\$ 3,101,787
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 53,027	\$ 0	\$ 53,027 (Sch 2)
155	.20-.39	Fringe Benefits	6600	22,562	0	22,562 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	9,695	0	9,695 (Sch 4)
155		Social Services - Total	6600	\$ 85,284	\$ 0	\$ 85,284

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MARY HEALTH OF THE SICK CONVALESCENT & NURSING HOSPITAL

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

Provider NPI:  
1821096066

OSHPD Facility Number:  
206560495

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	\$ 100,952	\$ 0	\$ 100,952	(Sch 2)
160	.20-.39	Fringe Benefits	6700	29,704	0	29,704	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,413	0	8,413	(Sch 4)
160		Activities - Total	6700	\$ 139,069	\$ 0	\$ 139,069	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 473,255	\$ 0	\$ 473,255	(Sch 6)
165	.20-.39	Fringe Benefits	6900	69,968	0	69,968	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	90,103	0	90,103	(Sch 6)
165		Administration - Total	6900	\$ 633,326	\$ 0	\$ 633,326	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 44,203	\$ 0	\$ 44,203	(Sch 3)
166	.20-.39	Fringe Benefits	6900	3,182	0	3,182	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,547	0	6,547	(Sch 4)
166		Medical Records - Total	6900	\$ 53,932	\$ 0	\$ 53,932	
167		CDPH Licensing Fees	6900	\$ 18,126	\$ 0	\$ 18,126	(Sch 6)
168		Professional Liability Insurance	6900	\$ 61,245	\$ 0	\$ 61,245	(Sch 6)
169		Quality Assurance Fees	6900	\$ 294,182	\$ 0	\$ 294,182	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 26,483	\$ 0	\$ 26,483	(Sch 3)
170	.20-.39	Fringe Benefits	6800	4,997	0	4,997	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	6,474	0	6,474	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 37,954	\$ 0	\$ 37,954	
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	
		<b>Subtotal 155 - 174</b>		\$ 1,323,118	\$ 0	\$ 1,323,118	
200		<b>Total</b>		\$ 7,565,415	\$ (154,168)	\$ 7,411,247	

210	0.24	Total Facility Group Health Insurance *	6900		\$	0
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period	Provider NPI		Adjustments
MARY HEALTH OF THE SICK CONVALESCENT & NURSING HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1821096066		6
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				
<b><u>ADJUSTMENT TO REPORTED COSTS</u></b>										
1	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	\$154,168	(\$154,168)	\$0

Provider Name							Fiscal Period			Provider NPI		Adjustments
MARY HEALTH OF THE SICK CONVALESCENT & NURSING HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1821096066		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Cost Report			Audit Report								
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>												
2	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	1,408	1,408		
	10.7	010	1,2	7	010	N/A	Housekeeping	0	194	194		
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	738	738		
	10.7	065	1,2,3	7	065	N/A	Dietary	0	3,107	3,107		
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	236	236		
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	1,619	1,619		
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	244	244		
	10.7	100	1,2,3	7	100	N/A	Other Ancillary Services	0	507	507		
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	8,168	8,168		
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	229	229		
	10.7	145	1,2,3	7	145	N/A	Other Nonreimbursable	0	586	586		
	10.7	155	1,2,3	7	155	N/A	Social Services	0	71	71		
	10.7	160	1,2,3	7	160	N/A	Activities	0	3,262	3,262		
	10.7	165	1,2,3	7	165	N/A	Administration	0	2,166	2,166		
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	1,323	1,323		
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet	0	23,858	23,858		
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	0	22,450	22,450		
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	0	22,256	22,256		
To adjust square footage statistics to agree with the prior year's audited square footage in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												
3	10.7	105	4	7	105		Skilled Nursing Care (Laundry Pounds)	0	105,915	105,915		
	10.7	175	4	7	175		Total Statistics - Laundry Pounds	0	105,915	105,915		
To include laundry pounds statistics for proper cost determination. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												
4	10.7	105	5	7	105		Skilled Nursing Care (Patient Meals)	0	63,549	63,549		
	10.7	175	5	7	175		Total Statistics - Patient Meals	0	63,549	63,549		
To include patient meals statistics for proper cost determination. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												

Provider Name							Fiscal Period			Provider NPI		Adjustments
MARY HEALTH OF THE SICK CONVALESCENT & NURSING HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1821096066		6
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						
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>												
5	Not Reported			1	16		Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304		0	4,290	4,290	

Provider Name							Fiscal Period	Provider NPI		Adjustments
MARY HEALTH OF THE SICK CONVALESCENT & NURSING HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1821096066		6
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				
<b><u>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA</u></b>										
6	4.1	5	2	1	15	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through February 5, 2013 Report Date: February 5, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	10,112	(4,950)	5,162	