

**REPORT
ON THE
RATE SETTING AUDIT**

**MAYWOOD ACRES CONVALESCENT
OXNARD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1497941595**

**FISCAL PERIOD ENDED
SEPTEMBER 30, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Celia Aviña
Auditor: Kit Chao**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 11, 2013

Administrator
Maywood Acres Convalescent
2641 South C Street
Oxnard, CA 93033

MAYWOOD ACRES CONVALESCENT
NATIONAL PROVIDER IDENTIFIER (NPI) 1497941595
FISCAL PERIOD ENDED SEPTEMBER 30, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and 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 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.

Administrator
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—Burbank at (818) 295-2620.

Original Signed By

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MAYWOOD ACRES CONVALESCENT

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

Provider NPI:
1497941595

OSHPD Facility No.:
206560496

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	\$ 2,459,833	\$ 86.00
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 759,914	\$ 26.57
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 690,239	\$ 24.13
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 283,065	\$ 9.90
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 38,285	\$ 1.34
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,348	\$ 0.68
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 45,033	\$ 1.57
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 72,744	\$ 2.54
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 549,540	\$ 19.21
11	Cost of Routine Service/Audited Total Costs	\$ 5,174,627	\$ 4,918,001	\$ 171.95
12	Total Patient Days (Adj)	28,602	28,602	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 180.92	\$ 171.95	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 17)	22,173	16,701	
16	Medi-Cal Managed Care Days (Adj 18)		5,128	
INTERMEDIATE CARE				
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	
MENTALLY DISORDERED CARE				
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	
DEVELOPMENTALLY DISABLED CARE				
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	
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:
MAYWOOD ACRES CONVALESCENT

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

Provider NPI:
1497941595

OSHPD Facility No.:
206560496

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	\$ 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	
HOSPICE INPATIENT CARE				
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	
OTHER ROUTINE SERVICES				
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:
MAYWOOD ACRES CONVALESCENT

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

Provider NPI:
1497941595

OSHPD Facility No.:
206560496

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	\$ 92,808	\$ 92,808		
160	Activities	60,462		\$ 60,462	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	2,306,563	92,808	60,462	2,459,833 *
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	\$ 2,459,833	\$ 92,808	\$ 60,462	\$ 2,459,833

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
MAYWOOD ACRES CONVALESCENT

Provider NPI:
1497941595

OSHPD Facility Number:
206560496

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 72,551	\$ 72,551										
010	Housekeeping	148,625	1,824	\$ 150,449									
060	Laundry and Linen	95,780	2,777	5,907	\$ 104,464								
065	Dietary	239,348	7,584	16,132	0	\$ 263,063							
155	Social Services	N/A	3,620	7,700	0	0	\$ 11,320						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	3,368	7,164	0	0	0	0		\$ 10,532	\$ 10,532		
166	Medical Records	171,510	820	1,745	0	0	0	0		174,075		\$ 174,075	
170	Inservice Education - Nursing	80,236	0	0	0	0	0	0	\$ 80,236				
ANCILLARY SERVICES													
075	Patient Supplies		266	565	0	0	0	0	0	831	68	1,121	\$ 2,020
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	44	732	777
080	Physical Therapy		2,328	4,952	0	0	0	0	0	7,279	700	11,565	19,545
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,245	4,776	0	0	0	0	0	7,021	526	8,692	16,240
083	Speech Pathology		0	0	0	0	0	0	0	0	116	1,923	2,039
085	Pharmacy		0	0	0	0	0	0	0	0	305	5,049	5,355
090	Laboratory		0	0	0	0	0	0	0	0	6	96	102
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	33	539	572
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		47,330	100,679	104,464	263,063	11,320	0	80,236	607,093	8,719	144,102	759,914 *
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		389	829	0	0	0	0	0	1,218	15	255	1,488
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 808,050	\$ 72,551	\$ 150,449	\$ 104,464	\$ 263,063	\$ 11,320	\$ -	\$ 80,236	\$ 623,443	\$ 10,532	\$ 174,075	\$ 808,050

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
MAYWOOD ACRES CONVALESCENT

Provider NPI:
1497941595

OSHPD Facility Number:
206560496

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 154,343	\$ 154,343										
010	Housekeeping	56,918	3,880	\$ 60,798									
060	Laundry and Linen	52,228	5,907	2,387	\$ 60,522								
065	Dietary	179,761	16,133	6,519	0	\$ 202,413							
155	Social Services	6,630	7,701	3,112	0	0	\$ 17,443						
160	Activities	18,107	0	0	0	0	0	\$ 18,107					
165	Administration	N/A	7,165	2,895	0	0	0	0		\$ 10,060	\$ 10,060		
166	Medical Records	19,466	1,745	705	0	0	0	0		21,916		\$ 21,916	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	28,435	565	228	0	0	0	0	0	29,229	65	141	\$ 29,435
077	Specialized Support Surfaces	20,502	0	0	0	0	0	0	0	20,502	42	92	20,637
080	Physical Therapy	298,050	4,952	2,001	0	0	0	0	0	305,003	668	1,456	307,128
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	218,516	4,777	1,930	0	0	0	0	0	225,223	502	1,094	226,819
083	Speech Pathology	53,837	0	0	0	0	0	0	0	53,837	111	242	54,190
085	Pharmacy	141,375	0	0	0	0	0	0	0	141,375	292	636	142,302
090	Laboratory	2,697	0	0	0	0	0	0	0	2,697	6	12	2,715
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	15,097	0	0	0	0	0	0	0	15,097	31	68	15,196
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	223,909	100,689	40,685	60,522	202,413	17,443	18,107	0	663,769	8,328	18,142	690,239 *
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	2,825	829	335	0	0	0	0	0	3,988	15	32	4,035
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,492,696	\$ 154,343	\$ 60,798	\$ 60,522	\$ 202,413	\$ 17,443	\$ 18,107	\$ -	\$ 1,460,720	\$ 10,060	\$ 21,916	\$ 1,492,696

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MAYWOOD ACRES CONVALESCENT

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

Provider NPI:
1497941595

OSHPD Facility Number:
206560496

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)	\$ 309,063	88%							
	Property Tax (line 40)	41,801	12%	\$ 350,864						
005	Plant Operations and Maintenance			10,783	\$ 10,783					
010	Housekeeping			8,549	271	\$ 8,820				
060	Laundry and Linen			13,016	413	346	\$ 13,775			
065	Dietary			35,548	1,127	946	0	\$ 37,621		
155	Social Services			16,969	538	451	0	0	\$ 17,958	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			15,787	501	420	0	0	0	0
166	Medical Records			3,845	122	102	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,246	39	33	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			10,911	346	290	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			10,525	334	280	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			221,859	7,034	5,902	13,775	37,621	17,958	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,826	58	49	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 350,864	100%	\$ 350,864	\$ 10,783	\$ 8,820	\$ 13,775	\$ 37,621	\$ 17,958	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MAYWOOD ACRES CONVALESCENT

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

Provider NPI:
1497941595

OSHPD Facility Number:
206560496

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 88% Of Total	Property Tax 12% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 309,063	88%							
	Property Tax (line 40)	41,801	12%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 16,708	\$ 16,708				
166	Medical Records				4,069		\$ 4,069			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,318	108	26	\$ 1,452	\$ 1,279	\$ 173
077	Specialized Support Surfaces			0	0	70	17	87	77	10
080	Physical Therapy			0	11,548	1,110	270	12,928	11,388	1,540
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	11,139	834	203	12,176	10,725	1,451
083	Speech Pathology			0	0	185	45	229	202	27
085	Pharmacy			0	0	485	118	603	531	72
090	Laboratory			0	0	9	2	11	10	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	52	13	64	57	8
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	304,150	13,831	3,368	321,350	283,065	38,285
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	1,932	24	6	1,963	1,729	234
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 350,864	100%	\$ -	\$ 330,087	\$ 16,708	\$ 4,069	\$ 350,864	\$ 309,063	\$ 41,801

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
MAYWOOD ACRES CONVALESCENT

Provider NPI:
1497941595

OSHPD Facility Number:
206560496

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 80% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 11% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 30,228												
055	Interest - Other	2,427												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor) Total Costs Allocable as Administration	631,188 663,843	80%											
167	CDPH Licensing Fees	23,372	3%											
168	Professional Liability Insurance	54,400	7%											
169	Quality Assurance Fees	87,875	11%											
174	Caregiver Training	0	0%											
	Total	829,490	100%						\$ 829,490					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 831	\$ 29,229	\$ 1,318	\$ 31,378	5,340	\$ 4,274	\$ 150	\$ 350	\$ 566	\$ -
077	Specialized Support Surfaces			0	0	20,502	0	20,502	3,489	2,792	98	229	370	0
080	Physical Therapy			0	7,279	305,003	11,548	323,830	55,111	44,105	1,553	3,614	5,838	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	7,021	225,223	11,139	243,383	41,420	33,148	1,167	2,716	4,388	0
083	Speech Pathology			0	0	53,837	0	53,837	9,162	7,333	258	601	971	0
085	Pharmacy			0	0	141,375	0	141,375	24,060	19,255	678	1,578	2,549	0
090	Laboratory			0	0	2,697	0	2,697	459	367	13	30	49	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	15,097	0	15,097	2,569	2,056	72	168	272	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			2,459,833	607,093	663,769	304,150	4,034,845	686,665	549,540	19,348	45,033	72,744	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,218	3,988	1,932	7,139	1,215	972	34	80	129	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 829,490		\$ 2,459,833	\$ 623,443	\$ 1,460,720	\$ 330,087	\$ 4,874,083	\$ 829,490					
	Total Administrative Costs							\$ 829,490		\$ 663,843	\$ 23,372	\$ 54,400	\$ 87,875	\$ -
	Unit Cost Multiplier							0.17018381						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 184,607	\$ 31,976	\$ 20,777	\$ 237,360							
	TOTAL FACILITY COSTS							\$ 5,940,933						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
MAYWOOD ACRES CONVALESCENT

Provider NPI:
1497941595

OSHPD Facility Number:
206560496

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 14)	Plant Ops (SQ FT) 5 (Adj 14)	Hskpng (SQ FT) 10 (Adj 14)	Laundry (LBS) 60 (Adj 15)	Dietary (MEALS) 65 (Adj 16)	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	502									
010	Housekeeping	398	398								
060	Laundry and Linen	606	606	606							
065	Dietary	1,655	1,655	1,655							
155	Social Services	790	790	790							
160	Activities	0	0	0							
165	Administration	735	735	735							
166	Medical Records	179	179	179							
170	Inservice Education - Nursing	0	0	0							
ANCILLARY SERVICES											
075	Patient Supplies	58	58	58						31,378	31,378
077	Specialized Support Surfaces	0	0	0						20,502	20,502
080	Physical Therapy	508	508	508						323,830	323,830
081	Respiratory Therapy	0	0	0						0	0
082	Occupational Therapy	490	490	490						243,383	243,383
083	Speech Pathology	0	0	0						53,837	53,837
085	Pharmacy	0	0	0						141,375	141,375
090	Laboratory	0	0	0						2,697	2,697
095	Home Health Services	0	0	0						0	0
100	Other Ancillary Services	0	0	0						15,097	15,097
101	Subacute Care Ancillary Services	0	0	0						0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0						0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	10,329	10,329	10,329	74,508	82,950	2,530,472	2,530,472	2,530,472	4,034,845	4,034,845
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE											
139	Residential Care	0	0	0	0	0				0	0
140	Beauty and Barber	85	85	85	0	0				7,139	7,139
145	Other Nonreimbursable	0	0	0	0	0				0	0
	TOTAL STATISTICS	16,335	15,833	15,435	74,508	82,950	2,530,472	2,530,472	2,530,472	4,874,083	4,874,083
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 92,808 0.036676162	\$ 60,462 0.023893566			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 72,551 4.58226489	\$ 150,449 9.74724596	\$ 104,464 1.40204654	\$ 263,063 3.17134829	\$ 11,320 0.00447360	\$ - 0.00000000	\$ 80,236 0.03170792	\$ 10,532 0.00216086	\$ 174,075 0.03571441
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 154,343 9.74818417	\$ 60,798 3.93895545	\$ 60,522 0.81229407	\$ 202,413 2.44018344	\$ 17,443 0.00689312	\$ 18,107 0.00715558	\$ - 0.00000000	\$ 10,060 0.00206399	\$ 21,916 0.00449644
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 350,864 21.47927763	\$ 10,783 0.68102049	\$ 8,820 0.57141553	\$ 13,775 0.18488509	\$ 37,621 0.45353811	\$ 17,958 0.00709672	\$ - 0.00000000	\$ - 0.00000000	\$ 16,708 0.00342789	\$ 4,069 0.00083482

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MAYWOOD ACRES CONVALESCENT

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

Provider NPI:
1497941595

OSHPD Facility Number:
206560496

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	\$ 0	\$ 54,537	\$ 54,537	(Sch 3)
005	.20-.39	Fringe Benefits	6200	0	18,014	18,014	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	0	154,343	154,343	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 0	\$ 226,894	\$ 226,894	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	148,625	0	148,625	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	56,918	0	56,918	(Sch 4)
010		Housekeeping - Total	6300	\$ 205,543	\$ 0	\$ 205,543	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 88,965	\$ 88,965	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	0	29,562	29,562	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	3,518	3,518	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	0	41,801	41,801	(Sch 5)
045		Property Insurance	7400	0	30,228	30,228	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	187,018	187,018	(Sch 5)
055		Interest - Other	7600	\$ 0	\$ 2,427	\$ 2,427	(Sch 6)
057		Subtotal 005 - 055		\$ 205,543	\$ 610,413	\$ 815,956	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	95,780	0	95,780	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	52,228	0	52,228	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 148,008	\$ 0	\$ 148,008	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 0	\$ 180,320	\$ 180,320	(Sch 3)
065	.20-.39	Fringe Benefits	6500	0	59,028	59,028	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	0	179,761	179,761	(Sch 4)
065		Dietary - Total	6500	\$ 0	\$ 419,109	\$ 419,109	
070		Provision for Bad Debts	7700	\$ 0	0	0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	0	28,435	28,435	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 28,435	\$ 28,435	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	20,502	20,502	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 20,502	\$ 20,502	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MAYWOOD ACRES CONVALESCENT

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

Provider NPI:
1497941595

OSHPD Facility Number:
206560496

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	298,050	298,050	(Sch 4)
080		Physical Therapy - Total	8200	\$ 0	\$ 298,050	\$ 298,050	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	218,516	218,516	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 0	\$ 218,516	\$ 218,516	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	53,837	53,837	(Sch 4)
083		Speech Pathology - Total	8280	\$ 0	\$ 53,837	\$ 53,837	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	0	141,375	141,375	(Sch 4)
085		Pharmacy - Total	8300	\$ 0	\$ 141,375	\$ 141,375	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	0	2,697	2,697	(Sch 4)
090		Laboratory - Total	8400	\$ 0	\$ 2,697	\$ 2,697	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	0	15,097	15,097	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 0	\$ 15,097	\$ 15,097	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MAYWOOD ACRES CONVALESCENT

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

Provider NPI:
1497941595

OSHPD Facility Number:
206560496

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 0	\$ 778,509	\$ 778,509	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 0	\$ 1,737,719	\$ 1,737,719	(Sch 2)
105	.20-.39	Fringe Benefits	6110	0	568,844	568,844	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	0	223,909	223,909	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 0	\$ 2,530,472	\$ 2,530,472	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MAYWOOD ACRES CONVALESCENT

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

Provider NPI:
1497941595

OSHPD Facility Number:
206560496

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	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	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	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	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	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	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	2,825	2,825 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 2,825	\$ 2,825
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 0	\$ 2,533,297	\$ 2,533,297
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 0	\$ 69,920	\$ 69,920 (Sch 2)
155	.20-.39	Fringe Benefits	6600	0	22,888	22,888 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	6,630	6,630 (Sch 4)
155		Social Services - Total	6600	\$ 0	\$ 99,438	\$ 99,438

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MAYWOOD ACRES CONVALESCENT

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

Provider NPI:
1497941595

OSHPD Facility Number:
206560496

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	\$ 0	\$ 45,554	\$ 45,554	(Sch 2)
160	.20-.39	Fringe Benefits	6700	0	14,908	14,908	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	0	18,107	18,107	(Sch 4)
160		Activities - Total	6700	\$ 0	\$ 78,569	\$ 78,569	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 288,876	\$ 0	\$ 288,876	(Sch 6)
165	.20-.39	Fringe Benefits	6900	94,839	(275)	94,564	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	321,276	(73,528)	247,748	(Sch 6)
165		Administration - Total	6900	\$ 704,991	\$ (73,803)	\$ 631,188	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 129,213	\$ 0	\$ 129,213	(Sch 3)
166	.20-.39	Fringe Benefits	6900	42,420	(123)	42,297	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	19,466	0	19,466	(Sch 4)
166		Medical Records - Total	6900	\$ 191,099	\$ (123)	\$ 190,976	
167		CDPH Licensing Fees	6900	\$ 23,372	\$ 0	\$ 23,372	(Sch 6)
168		Professional Liability Insurance	6900	\$ 67,122	\$ (12,722)	\$ 54,400	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 87,875	\$ 87,875	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 0	\$ 60,448	\$ 60,448	(Sch 3)
170	.20-.39	Fringe Benefits	6800	0	19,788	19,788	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 0	\$ 80,236	\$ 80,236	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 986,584	\$ 259,470	\$ 1,246,054	
200		Total		\$ 1,340,135	\$ 4,600,798	\$ 5,940,933	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 228,034	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
MAYWOOD ACRES CONVALESCENT							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011			1497941595		18
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 total group health insurance costs for informational purpose 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$228,034	\$228,034		

Provider Name							Fiscal Period	Provider NPI		Adjustments
MAYWOOD ACRES CONVALESCENT							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1497941595		18
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				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$0	(\$2,697)	(\$2,697) *
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	0	2,697	2,697
							To reclassify x-ray expense to the appropriate cost center for proper cost determination.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* (\$2,697)	(\$20,502)	(\$23,199) *
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces - Other - Nonlabor	0	20,502	20,502
							To reclassify alternating pressure mattress rental expenses to the appropriate cost center for proper cost determination.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			
4	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$67,122	(\$10,266)	\$56,856 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	321,276	10,266	331,542 *
							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			
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$331,542	(\$87,875)	\$243,667 *
	10.5	169	4	8A-1	169	4	Quality Assurance Fees	0	87,875	87,875
							To reclassify quality assurance fees to the appropriate cost center for proper cost determination.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
MAYWOOD ACRES CONVALESCENT							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1497941595		18
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>										
6	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$0	(\$52)	(\$52) *
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	0	(171)	(171) *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	0	(1,649)	(1,649) *
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	0	(66)	(66) *
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	0	(43)	(43) *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	94,839	(275)	94,564
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	42,420	(123)	42,297
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	0	(57)	(57) *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 243,667	2,436	246,103 *
							To reclassify background check and physical exam expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2144.6, 2300, 2302.4, 2302.8, and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
MAYWOOD ACRES CONVALESCENT							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1497941595		18
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				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
7	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$0	\$54,537	\$54,537
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	(52)	18,066
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor		0	154,343
	10.5	025	4	8A-1	025	4	Depreciation - Equipment		0	29,562
	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other		0	3,518
	10.5	035	4	8A-1	035	4	Leases and Rentals		0	499,800
	10.5	040	4	8A-1	040	4	Property Taxes		0	41,801
	10.5	045	4	8A-1	045	4	Property Insurance		0	30,228
	10.5	055	4	8A-1	055	4	Interest - Other		0	2,427
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages		0	180,320
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	*	(171)	59,199
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor		0	179,761
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor		0	28,435
	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor		0	298,050
	10.5	082	4	8A-1	082	4	Occupational Therapy - Other - Nonlabor		0	218,516
	10.5	083	4	8A-1	083	4	Speech Pathology - Other - Nonlabor		0	53,837
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor		0	141,375
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor		0	15,097
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages		0	1,737,719
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	(1,649)	570,493
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	(23,199)	252,060
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages		0	69,920
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	*	(66)	22,954
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor		0	6,630
	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages		0	45,554
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	*	(43)	14,951
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor		0	18,107
	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages		0	60,448
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	*	(57)	19,845
To adjust the reported expenses that did not flow through correctly from page 10.1 of the cost report to page 10.5. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304										

Provider Name							Fiscal Period	Provider NPI		Adjustments	
MAYWOOD ACRES CONVALESCENT							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1497941595		18	
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					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
8	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate items not included in the routine rate. CCR, Title 22, 51511(c)	*	\$228,861	(\$4,952)	\$223,909
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To include utilization review expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$246,103	\$2,400	\$248,503 *
10	10.5	140	4	8A-1	140	4	Beauty and Barber - Other - Nonlabor To include beauty and barber expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$2,825	\$2,825
11	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements		\$0	\$88,965	\$88,965
	10.5	035	4	8A-1	035	4	Leases and Rentals	*	499,800	(499,800)	0
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment To include the provider's related lease adjustments in page 10.3 of the cost report that did not properly carry over to page 10.5. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		0	187,018	187,018
12	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust the reported liability insurance expense to agree with the invoices submitted. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$56,856	(\$2,456)	\$54,400
13	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust the reported legal fee expense to agree with the invoices submitted. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$248,503	(\$755)	\$247,748

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
MAYWOOD ACRES CONVALESCENT							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1497941595		18
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				
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>										
14	10.7	005	1	7	005	Plant Operations and Maintenance (Square Feet)	0	502	502	
	10.7	010	2,3	7	010	Housekeeping	0	398	398	
	10.7	060	1,2,3	7	060	Laundry and Linen	0	606	606	
	10.7	065	1,2,3	7	065	Dietary	0	1,655	1,655	
	10.7	075	1,2,3	7	075	Patient Supplies	0	58	58	
	10.7	080	1,2,3	7	080	Physical Therapy	0	508	508	
	10.7	082	1,2,3	7	082	Occupational Therapy	0	490	490	
	10.7	105	1,2,3	7	105	Skilled Nursing Care	0	10,329	10,329	
	10.7	140	1,2,3	7	140	Beauty and Barber	0	85	85	
	10.7	155	1,2,3	7	155	Social Services	0	790	790	
	10.7	165	1,2,3	7	165	Administration	0	735	735	
	10.7	166	1,2,3	7	166	Medical Records	0	179	179	
	10.7	175	1	7	N/A	Total Statistics - Square Feet	0	16,335	16,335	
	10.7	175	2	7	N/A	Total Statistics - Square Feet	0	15,833	15,833	
	10.7	175	3	7	N/A	Total Statistics - Square Feet	0	15,435	15,435	
To establish the proper square footage statistics in order to properly allocate indirect costs. 43 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306										
15	10.7	105	4	7	105	Skilled Nursing Care (Laundry Pounds)	0	74,508	74,508	
	10.7	175	4	7	N/A	Total Statistics - Laundry Pounds	0	74,508	74,508	
To establish the proper laundry pound statistics in order to properly allocate indirect costs. 43 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306										
16	10.7	105	5	7	105	Skilled Nursing Care (Number of Meals)	0	82,950	82,950	
	10.7	175	5	7	N/A	Total Statistics - Number of Meals	0	82,950	82,950	
To establish the proper meal count statistics in order to properly allocate indirect costs. 43 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306										

Provider Name							Fiscal Period	Provider NPI		Adjustments
MAYWOOD ACRES CONVALESCENT							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1497941595		18
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>										
17	4.1	5	2	1	15		Skilled Nursing Care - Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: October 01, 2010 through September 30, 2011 Payment Period: October 01, 2010 through March 18, 2013 Report Date: March 19, 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	22,173	(5,472)	16,701
18	Not Reported			1	16		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	5,128	5,128