

**REPORT  
ON THE  
RATE SETTING AUDIT**

**MARINA GARDEN NURSING CENTER  
ALAMEDA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1699770867**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong  
Audit Supervisor: Jesse Duran  
Auditor: Li Jing Yu**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 16, 2013

Kenneth Leung, Owner  
Bellaken Health Group, LLC  
3201 Fernside Boulevard  
Alameda, CA 94501-1709

MARINA GARDEN NURSING CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1699770867  
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 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.

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

John Melton, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

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

Provider Name:  
MARINA GARDEN NURSING CENTER

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

Provider NPI:  
1699770867

OSHPD Facility No.:  
206013653

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	\$ 940,487	\$ 81.67
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 246,551	\$ 21.41
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 171,996	\$ 14.94
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 103,660	\$ 9.00
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 20,294	\$ 1.76
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 6,428	\$ 0.56
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 23,145	\$ 2.01
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 124,397	\$ 10.80
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 227,497	\$ 19.76
11	Cost of Routine Service/Audited Total Costs	\$ 1,874,716	\$ 1,864,454	\$ 161.92
12	Total Patient Days (Adj )	11,515	11,515	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 162.81	\$ 161.92	
14	Overpayments (Adj )	\$	\$ 0	
15	Medi-Cal Days (Adj 2 )	9,829	9,838	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 0	
<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:**  
MARINA GARDEN NURSING CENTER

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

**Provider NPI:**  
1699770867

**OSHPD Facility No.:**  
206013653

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	
50	Total Patient Days (Adj )		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj )		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj )	\$	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj )		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj )	\$	\$ 0	

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
MARINA GARDEN NURSING CENTER

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

Provider NPI:  
1699770867

OSHPD Facility No.:  
206013653

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	\$ 30,827	\$ 30,827		
160	Activities	15,351		\$ 15,351	
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	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
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	894,309	30,827	15,351	940,487
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>\$ 940,487</b>	<b>\$ 30,827</b>	<b>\$ 15,351</b>	<b>\$ 940,487</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
MARINA GARDEN NURSING CENTER

Provider NPI:  
1699770867

OSHPD Facility Number:  
206013653

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	\$ 29,838	\$ 29,838										
010	Housekeeping	38,978	289	\$ 39,267									
060	Laundry and Linen	41,385	1,720	2,286	\$ 45,391								
065	Dietary	102,128	4,153	5,519	0	\$ 111,799							
155	Social Services	N/A	183	244	0	0	\$ 427						
160	Activities	N/A	183	244	0	0	0	\$ 427					
165	Administration	N/A	3,462	4,600	0	0	0	0		\$ 8,062	\$ 8,062		
166	Medical Records	33,222	289	384	0	0	0	0		33,895		\$ 33,895	
170	Inservice Education - Nursing	11,488	183	244	0	0	0	0	\$ 11,915				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		0	0	0	0	0	0	0	0	76	321	\$ 398
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		183	244	0	0	0	0	0	427	815	3,425	4,667
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		183	244	0	0	0	0	0	427	534	2,247	3,208
083	Speech Pathology		183	244	0	0	0	0	0	427	68	284	779
085	Pharmacy		247	328	0	0	0	0	0	575	132	557	1,264
090	Laboratory		0	0	0	0	0	0	0	0	19	78	97
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	14	61	75
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		18,578	24,688	45,391	111,799	427	427	11,915	213,226	6,403	26,921	246,551 *
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	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 257,039	\$ 29,838	\$ 39,267	\$ 45,391	\$ 111,799	\$ 427	\$ 427	\$ 11,915	\$ 215,082	\$ 8,062	\$ 33,895	\$ 257,039

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
MARINA GARDEN NURSING CENTER

Provider NPI:  
1699770867

OSHPD Facility Number:  
206013653

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	\$ 49,669	\$ 49,669										
010	Housekeeping	6,737	481	\$ 7,218									
060	Laundry and Linen	4,069	2,864	420	\$ 7,353								
065	Dietary	56,801	6,913	1,014	0	\$ 64,728							
155	Social Services	0	305	45	0	0	\$ 350						
160	Activities	2,238	305	45	0	0	0	\$ 2,588					
165	Administration	N/A	5,763	846	0	0	0	0		\$ 6,608	\$ 6,608		
166	Medical Records	2,902	481	71	0	0	0	0		3,454		\$ 3,454	
170	Inservice Education - Nursing	139	305	45	0	0	0	0	\$ 489				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	17,041	0	0	0	0	0	0	0	17,041	63	33	\$ 17,136
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	180,162	305	45	0	0	0	0	0	180,512	668	349	181,529
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	117,635	305	45	0	0	0	0	0	117,985	438	229	118,652
083	Speech Pathology	13,504	305	45	0	0	0	0	0	13,854	55	29	13,938
085	Pharmacy	27,417	411	60	0	0	0	0	0	27,888	109	57	28,053
090	Laboratory	4,159	0	0	0	0	0	0	0	4,159	15	8	4,182
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	3,217	0	0	0	0	0	0	0	3,217	12	6	3,235
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	53,032	30,926	4,538	7,353	64,728	350	2,588	489	164,004	5,249	2,743	171,996 *
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	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 538,722</b>	<b>\$ 49,669</b>	<b>\$ 7,218</b>	<b>\$ 7,353</b>	<b>\$ 64,728</b>	<b>\$ 350</b>	<b>\$ 2,588</b>	<b>\$ 489</b>	<b>\$ 528,660</b>	<b>\$ 6,608</b>	<b>\$ 3,454</b>	<b>\$ 538,722</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
MARINA GARDEN NURSING CENTER

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

Provider NPI:  
1699770867

OSHPD Facility Number:  
206013653

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)	\$ 109,471	84%							
	Property Tax (line 40)	21,432	16%	\$ 130,903						
005	Plant Operations and Maintenance			4,912	\$ 4,912					
010	Housekeeping			1,221	48	\$ 1,268				
060	Laundry and Linen			7,264	283	74	\$ 7,621			
065	Dietary			17,535	684	178	0	\$ 18,397		
155	Social Services			774	30	8	0	0	\$ 812	
160	Activities			774	30	8	0	0	0	\$ 812
165	Administration			14,618	570	149	0	0	0	0
166	Medical Records			1,221	48	12	0	0	0	0
170	Inservice Education - Nursing			774	30	8	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			774	30	8	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			774	30	8	0	0	0	0
083	Speech Pathology			774	30	8	0	0	0	0
085	Pharmacy			1,042	41	11	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			78,447	3,059	797	7,621	18,397	812	812
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 130,903</b>	<b>100%</b>	<b>\$ 130,903</b>	<b>\$ 4,912</b>	<b>\$ 1,268</b>	<b>\$ 7,621</b>	<b>\$ 18,397</b>	<b>\$ 812</b>	<b>\$ 812</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
MARINA GARDEN NURSING CENTER

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

Provider NPI:  
1699770867

OSHPD Facility Number:  
206013653

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 84% Of Total	Property Tax 16% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 109,471	84%							
	Property Tax (line 40)	21,432	16%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 15,336	\$ 15,336				
166	Medical Records				1,281		\$ 1,281			
170	Inservice Education - Nursing			\$ 812						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	0	145	12	\$ 157	\$ 132	\$ 26
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	812	1,550	129	2,491	2,083	408
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	812	1,017	85	1,914	1,600	313
083	Speech Pathology			0	812	129	11	952	796	156
085	Pharmacy			0	1,093	252	21	1,366	1,143	224
090	Laboratory			0	0	35	3	38	32	6
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	27	2	30	25	5
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			812	110,757	12,181	1,017	123,955	103,660	20,294 *
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 130,903	100%	\$ 812	\$ 114,286	\$ 15,336	\$ 1,281	\$ 130,903	\$ 109,471	\$ 21,432

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
MARINA GARDEN NURSING CENTER

Provider NPI:  
1699770867

OSHPD Facility Number:  
206013653

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. 60% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 33% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 3,854												
055	Interest - Other	1,796												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	280,779												
	Total Costs Allocable as Administration	286,429	60%											
167	CDPH Licensing Fees	8,093	2%											
168	Professional Liability Insurance	29,140	6%											
169	Quality Assurance Fees	156,621	33%											
174	Caregiver Training	0	0%											
	Total	480,283	100%						\$ 480,283					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ -	\$ 17,041	\$ -	\$ 17,041	4,551	\$ 2,714	\$ 77	\$ 276	\$ 1,484	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	427	180,512	812	181,751	48,536	28,945	818	2,945	15,828	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	427	117,985	812	119,224	31,838	18,987	536	1,932	10,382	0
083	Speech Pathology			0	427	13,854	812	15,093	4,030	2,404	68	245	1,314	0
085	Pharmacy			0	575	27,888	1,093	29,556	7,893	4,707	133	479	2,574	0
090	Laboratory			0	0	4,159	0	4,159	1,111	662	19	67	362	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	3,217	0	3,217	859	512	14	52	280	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			940,487	213,226	164,004	110,757	1,428,474	381,466	227,497	6,428	23,145	124,397	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	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 480,283		\$ 940,487	\$ 215,082	\$ 528,660	\$ 114,286	\$ 1,798,515	\$ 480,283					
	Total Administrative Costs							\$ 480,283		\$ 286,429	\$ 8,093	\$ 29,140	\$ 156,621	\$ -
	Unit Cost Multiplier							0.26704423						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 41,957	\$ 10,062	\$ 16,617	\$ 68,636							
	<b>TOTAL FACILITY COSTS</b>							\$ 2,347,434						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
MARINA GARDEN NURSING CENTER

Provider NPI:  
1699770867

OSHPD Facility Number:  
206013653

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	165									
010	Housekeeping	41	41								
060	Laundry and Linen	244	244	244							
065	Dietary	589	589	589							
155	Social Services	26	26	26							
160	Activities	26	26	26							
165	Administration	491	491	491							
166	Medical Records	41	41	41							
170	Inservice Education - Nursing	26	26	26							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies									17,041	17,041
077	Specialized Support Surfaces									0	0
080	Physical Therapy	26	26	26						181,751	181,751
081	Respiratory Therapy									0	0
082	Occupational Therapy	26	26	26						119,224	119,224
083	Speech Pathology	26	26	26						15,093	15,093
085	Pharmacy	35	35	35						29,556	29,556
090	Laboratory									4,159	4,159
095	Home Health Services									0	0
100	Other Ancillary Services									3,217	3,217
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	2,635	2,635	2,635	175,200	33,840	947,341	947,341	947,341	1,428,474	1,428,474
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									0	0
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	4,397	4,232	4,191	175,200	33,840	947,341	947,341	947,341	1,798,515	1,798,515
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 30,827 0.032540553	\$ 15,351 0.016204302			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 29,838 7.05056711	\$ 39,267 9.36938040	\$ 45,391 0.25908372	\$ 111,799 3.30376327	\$ 427 0.00045065	\$ 427 0.00045065	\$ 11,915 0.01257722	\$ 8,062 0.00448270	\$ 33,895 0.01884623
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 49,669 11.73653119	\$ 7,218 1.72230918	\$ 7,353 0.04196893	\$ 64,728 1.91277355	\$ 350 0.00036938	\$ 2,588 0.00273178	\$ 489 0.00051611	\$ 6,608 0.00367430	\$ 3,454 0.00192037
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 130,903 29.77098021	\$ 4,912 1.16073056	\$ 1,268 0.30260085	\$ 7,621 0.04349984	\$ 18,397 0.54364685	\$ 812 0.00085723	\$ 812 0.00085723	\$ 812 0.00085723	\$ 15,336 0.00852706	\$ 1,281 0.00071204

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MARINA GARDEN NURSING CENTER

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

Provider NPI:  
1699770867

OSHPD Facility Number:  
206013653

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	\$ 28,115	\$ 0	\$ 28,115	(Sch 3)
005	.20-.39	Fringe Benefits	6200	1,723	0	1,723	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	49,669	0	49,669	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 79,507	\$ 0	\$ 79,507	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 29,783	\$ 0	\$ 29,783	(Sch 3)
010	.20-.39	Fringe Benefits	6300	9,195	0	9,195	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	6,737	0	6,737	(Sch 4)
010		Housekeeping - Total	6300	\$ 45,715	\$ 0	\$ 45,715	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 29,734	\$ 0	\$ 29,734	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	1,348	0	1,348	(Sch 5)
025		Depreciation: Equipment	7140	6,511	0	6,511	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	1,805	0	1,805	(Sch 5)
040		Property Taxes	7300	21,432	0	21,432	(Sch 5)
045		Property Insurance	7400	3,854	0	3,854	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	70,073	0	70,073	(Sch 6)
055		Interest - Other	7600	\$ 1,796	\$ 0	\$ 1,796	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 261,775	\$ 0	\$ 261,775	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 34,226	\$ 0	\$ 34,226	(Sch 3)
060	.20-.39	Fringe Benefits	6400	7,159	0	7,159	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	4,069	0	4,069	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 45,454	\$ 0	\$ 45,454	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 85,822	\$ 0	\$ 85,822	(Sch 3)
065	.20-.39	Fringe Benefits	6500	16,306	0	16,306	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	56,801	0	56,801	(Sch 4)
065		Dietary - Total	6500	\$ 158,929	\$ 0	\$ 158,929	
070		Provision for Bad Debts	7700	\$	0	\$ 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	17,041	0	17,041	(Sch 4)
075		Patient Supplies - Total	8100	\$ 17,041	\$ 0	\$ 17,041	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MARINA GARDEN NURSING CENTER

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

Provider NPI:  
1699770867

OSHPD Facility Number:  
206013653

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	180,162	0	180,162	(Sch 4)
080		Physical Therapy - Total	8200	\$ 180,162	\$ 0	\$ 180,162	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	117,635	0	117,635	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 117,635	\$ 0	\$ 117,635	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	13,504	0	13,504	(Sch 4)
083		Speech Pathology - Total	8280	\$ 13,504	\$ 0	\$ 13,504	
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	27,417	0	27,417	(Sch 4)
085		Pharmacy - Total	8300	\$ 27,417	\$ 0	\$ 27,417	
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	4,159	0	4,159	(Sch 4)
090		Laboratory - Total	8400	\$ 4,159	\$ 0	\$ 4,159	
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	3,217	0	3,217	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 3,217	\$ 0	\$ 3,217	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MARINA GARDEN NURSING CENTER

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

Provider NPI:  
1699770867

OSHPD Facility Number:  
206013653

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		\$ 363,135	\$ 0	\$ 363,135	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 743,084	\$ 0	\$ 743,084	(Sch 2)
105	.20-.39	Fringe Benefits	6110	148,675	0	148,675	(Sch 2)
105	.49	Agency Staff	6110	2,550	0	2,550	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	53,032	0	53,032	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 947,341	\$ 0	\$ 947,341	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MARINA GARDEN NURSING CENTER

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

Provider NPI:  
1699770867

OSHPD Facility Number:  
206013653

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		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 947,341	\$ 0	\$ 947,341
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 25,253	\$ 0	\$ 25,253 (Sch 2)
155	.20-.39	Fringe Benefits	6600	5,574	0	5,574 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 30,827	\$ 0	\$ 30,827

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MARINA GARDEN NURSING CENTER

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

Provider NPI:  
1699770867

OSHPD Facility Number:  
206013653

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	\$ 12,516	\$ 0	\$ 12,516	(Sch 2)
160	.20-.39	Fringe Benefits	6700	2,835	0	2,835	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,238	0	2,238	(Sch 4)
160		Activities - Total	6700	\$ 17,589	\$ 0	\$ 17,589	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 90,383	\$ 0	\$ 90,383	(Sch 6)
165	.20-.39	Fringe Benefits	6900	6,811	0	6,811	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	183,585	0	183,585	(Sch 6)
165		Administration - Total	6900	\$ 280,779	\$ 0	\$ 280,779	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 26,509	\$ 0	\$ 26,509	(Sch 3)
166	.20-.39	Fringe Benefits	6900	6,713	0	6,713	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,902	0	2,902	(Sch 4)
166		Medical Records - Total	6900	\$ 36,124	\$ 0	\$ 36,124	
167		CDPH Licensing Fees	6900	\$ 8,093	\$ 0	\$ 8,093	(Sch 6)
168		Professional Liability Insurance	6900	\$ 29,140	\$ 0	\$ 29,140	(Sch 6)
169		Quality Assurance Fees	6900	\$ 156,621	\$ 0	\$ 156,621	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 9,670	\$ 0	\$ 9,670	(Sch 3)
170	.20-.39	Fringe Benefits	6800	1,818	0	1,818	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	139	0	139	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 11,627	\$ 0	\$ 11,627	
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>		\$ 570,800	\$ 0	\$ 570,800	
200		<b>Total</b>		\$ 2,347,434	\$ 0	\$ 2,347,434	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 18,946	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period	Provider NPI	Adjustments	
MARINA GARDEN NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1699770867	2	
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	N/A			8	210	N/A	To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$18,946	\$18,946

Provider Name							Fiscal Period	Provider NPI		Adjustments
MARINA GARDEN NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1699770867		2
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENT TO OTHER MATTERS</u>										
2	4.1	5	2	1	15	N/A	Medi-Cal Nursing Facility Days To adjust the 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 25, 2013 Reported Date: March 15, 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	9,829	9	9,838