

**REPORT  
ON THE  
RATE SETTING AUDIT**

**MERRITT MANOR CONVALESCENT HOSPITAL  
TULARE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1316011851**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold  
Audit Supervisor: Kristina Nacino  
Auditor: Svetlana Lysenko**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 17, 2013

Jim Higbee  
Director of Reimbursement  
Magnolia Health Corporation  
999 North M Street  
Tulare, CA 93274

MERRITT MANOR CONVALESCENT HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI) 1316011851  
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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, patient days, and use of share of cost 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 that include a summary of the total due the State in the amount of \$109,110, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Jim Higbee  
Page 2

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

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

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.

Jim Higbee  
Page 3

If you have questions regarding this report, you may call the Audits Section—Fresno at (559) 446-2458.

Original Signed By

Michael A. Harrold, Chief  
Audits Section—Fresno  
Financial Audits Branch

Certified

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

Provider Name:  
MERRITT MANOR CONVALESCENT HOSPITAL

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

Provider NPI:  
1316011851

OSHPD Facility No.:  
206540762

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	\$ 1,968,644	\$ 70.89
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 542,396	\$ 19.53
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 578,505	\$ 20.83
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 172,356	\$ 6.21
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 11,068	\$ 0.40
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 27,468	\$ 0.99
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 51,998	\$ 1.87
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 354,321	\$ 12.76
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 957,305	\$ 34.47
11	Cost of Routine Service/Audited Total Costs	\$ 4,716,890.00	\$ 4,664,061	\$ 167.95
12	Total Patient Days (Adj )	27,770	27,770	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 169.86	\$ 167.95	
14	Overpayments (Adj 10, 11)	\$ 0	\$ (109,110)	
15	Medi-Cal Days (Adj 8, 9)	23,164	22,986	
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:**  
MERRITT MANOR CONVALESCENT HOSPITAL

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

**Provider NPI:**  
1316011851

**OSHPD Facility No.:**  
206540762

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	

\* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
MERRITT MANOR CONVALESCENT HOSPITAL

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

**Provider NPI:**  
1316011851

**OSHPD Facility No.:**  
206540762

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 23,431	\$ 23,431		
160	Activities	64,349		\$ 64,349	
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	57,158	0	0	57,158 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	23,756	0	0	23,756 ***
083	Speech Pathology	25,270	0	0	25,270 ***
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	1,880,864	23,431	64,349	1,968,644 *
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>\$ 2,074,828</b>	<b>\$ 23,431</b>	<b>\$ 64,349</b>	<b>\$ 2,074,828</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
MERRITT MANOR CONVALESCENT HOSPITAL

Provider NPI:  
1316011851

OSHPD Facility Number:  
206540762

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	\$ 32,877	\$ 32,877										
010	Housekeeping	157,354	216	\$ 157,570									
060	Laundry and Linen	36,886	526	2,536	\$ 39,948								
065	Dietary	223,482	5,062	24,420	0	\$ 252,963							
155	Social Services	N/A	288	1,389	0	0	\$ 1,677						
160	Activities	N/A	300	1,447	0	0	0	\$ 1,747					
165	Administration	N/A	1,537	7,417	0	0	0	0		\$ 8,954	\$ 8,954		
166	Medical Records	56,241	576	2,778	0	0	0	0		59,594		\$ 59,594	
170	Inservice Education - Nursing	48,866	576	2,778	0	0	0	0	\$ 52,219				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		580	2,797	0	0	0	0	0	3,377	97	647	\$ 4,120
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		576	2,778	0	0	0	0	0	3,353	179	1,190	4,722
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	63	417	479
083	Speech Pathology		0	0	0	0	0	0	0	0	67	443	510
085	Pharmacy		80	386	0	0	0	0	0	466	143	953	1,562
090	Laboratory		0	0	0	0	0	0	0	0	13	88	101
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	19	123	142
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		22,292	107,544	39,948	252,963	1,677	1,747	52,219	478,390	8,360	55,645	542,396
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		270	1,302	0	0	0	0	0	1,572	13	88	1,673
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 555,706</b>	<b>\$ 32,877</b>	<b>\$ 157,570</b>	<b>\$ 39,948</b>	<b>\$ 252,963</b>	<b>\$ 1,677</b>	<b>\$ 1,747</b>	<b>\$ 52,219</b>	<b>\$ 487,158</b>	<b>\$ 8,954</b>	<b>\$ 59,594</b>	<b>\$ 555,706</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
MERRITT MANOR CONVALESCENT HOSPITAL

Provider NPI:  
1316011851

OSHPD Facility Number:  
206540762

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	\$ 198,141	\$ 198,141										
010	Housekeeping	23,989	1,301	\$ 25,290									
060	Laundry and Linen	17,806	3,169	407	\$ 21,382								
065	Dietary	177,022	30,505	3,919	0	\$ 211,447							
155	Social Services	0	1,735	223	0	0	\$ 1,958						
160	Activities	20,392	1,807	232	0	0	0	\$ 22,431					
165	Administration	N/A	9,265	1,190	0	0	0	0		\$ 10,455	\$ 10,455		
166	Medical Records	12,262	3,470	446	0	0	0	0		16,178		\$ 16,178	
170	Inservice Education - Nursing	0	3,470	446	0	0	0	0	\$ 3,916				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	26,121	3,494	449	0	0	0	0	0	30,064	113	176	\$ 30,353 ***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy	0	3,470	446	0	0	0	0	0	3,916	209	323	4,447 ***
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	73	113	186 ***
083	Speech Pathology	0	0	0	0	0	0	0	0	0	78	120	198 ***
085	Pharmacy	52,870	482	62	0	0	0	0	0	53,414	167	259	53,840 ***
090	Laboratory	5,027	0	0	0	0	0	0	0	5,027	15	24	5,066 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
100	Other Ancillary Services	7,034	0	0	0	0	0	0	0	7,034	22	33	7,089 ***
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	140,896	134,347	17,261	21,382	211,447	1,958	22,431	3,916	553,637	9,762	15,106	578,505 *
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	1,626	209	0	0	0	0	0	1,835	15	24	1,875
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 681,560</b>	<b>\$ 198,141</b>	<b>\$ 25,290</b>	<b>\$ 21,382</b>	<b>\$ 211,447</b>	<b>\$ 1,958</b>	<b>\$ 22,431</b>	<b>\$ 3,916</b>	<b>\$ 654,927</b>	<b>\$ 10,455</b>	<b>\$ 16,178</b>	<b>\$ 681,560</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
MERRITT MANOR CONVALESCENT HOSPITAL

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

Provider NPI:  
1316011851

OSHPD Facility Number:  
206540762

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)	\$ 181,499	94%							
	Property Tax (line 40)	11,655	6%	\$ 193,154						
005	Plant Operations and Maintenance			1,850	\$ 1,850					
010	Housekeeping			1,256	12	\$ 1,268				
060	Laundry and Linen			3,059	30	20	\$ 3,109			
065	Dietary			29,453	285	197	0	\$ 29,934		
155	Social Services			1,675	16	11	0	0	\$ 1,702	
160	Activities			1,745	17	12	0	0	0	\$ 1,773
165	Administration			8,945	86	60	0	0	0	0
166	Medical Records			3,350	32	22	0	0	0	0
170	Inservice Education - Nursing			3,350	32	22	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			3,373	33	23	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,350	32	22	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			465	4	3	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			129,712	1,254	866	3,109	29,934	1,702	1,773
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			1,570	15	10	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 193,154</b>	<b>100%</b>	<b>\$ 193,154</b>	<b>\$ 1,850</b>	<b>\$ 1,268</b>	<b>\$ 3,109</b>	<b>\$ 29,934</b>	<b>\$ 1,702</b>	<b>\$ 1,773</b>

\* (To Schedule 1)  
 \*\* (To Subacute Care Schedule 1)  
 \*\*\* (To Subacute Care Schedule 2)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
MERRITT MANOR CONVALESCENT HOSPITAL

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

Provider NPI:  
1316011851

OSHPD Facility Number:  
206540762

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 94% Of Total	Property Tax 6% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 181,499	94%							
	Property Tax (line 40)	11,655	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 9,091	\$ 9,091				
166	Medical Records				3,405		\$ 3,405			
170	Inservice Education - Nursing			\$ 3,405						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	3,428	99	37	\$ 3,564	\$ 3,349	\$ 215 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	3,405	182	68	3,654	3,434	221 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	0	64	24	87	82	5 ***
083	Speech Pathology			0	0	68	25	93	87	6 ***
085	Pharmacy			0	473	145	54	673	632	41 ***
090	Laboratory			0	0	13	5	18	17	1 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	19	7	26	24	2 ***
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			3,405	171,755	8,489	3,179	183,424	172,356	11,068 *
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	1,596	13	5	1,614	1,517	97
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 193,154	100%	\$ 3,405	\$ 180,658	\$ 9,091	\$ 3,405	\$ 193,154	\$ 181,499	\$ 11,655

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
MERRITT MANOR CONVALESCENT HOSPITAL

Provider NPI:  
1316011851

OSHPD Facility Number:  
206540762

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. 69% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 10,020												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,015,224												
	Total Costs Allocable as Administration	1,025,244	69%											
167	CDPH Licensing Fees	29,417	2%											
168	Professional Liability Insurance	55,688	4%											
169	Quality Assurance Fees	379,467	25%											
174	Caregiver Training	0	0%											
	Total	1,489,816	100%						\$ 1,489,816					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 3,377	\$ 30,064	\$ 3,428	\$ 36,869	16,167	\$ 11,125	\$ 319	\$ 604	\$ 4,118	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			57,158	3,353	3,916	3,405	67,832	29,744	20,469	587	1,112	7,576	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			23,756	0	0	0	23,756	10,417	7,169	206	389	2,653	0
083	Speech Pathology			25,270	0	0	0	25,270	11,081	7,625	219	414	2,822	0
085	Pharmacy			0	466	53,414	473	54,352	23,833	16,401	471	891	6,071	0
090	Laboratory			0	0	5,027	0	5,027	2,204	1,517	44	82	561	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	7,034	0	7,034	3,084	2,123	61	115	786	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			1,968,644	478,390	553,637	171,755	3,172,427	1,391,092	957,305	27,468	51,998	354,321	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	1,572	1,835	1,596	5,003	2,194	1,510	43	82	559	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,489,816		\$ 2,074,828	\$ 487,158	\$ 654,927	\$ 180,658	\$ 3,397,571	\$ 1,489,816					
	Total Administrative Costs							\$ 1,489,816		\$ 1,025,244	\$ 29,417	\$ 55,688	\$ 379,467	\$ -
	Unit Cost Multiplier							0.43849448						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 68,548	\$ 26,633	\$ 12,496	\$ 107,677							
	<b>TOTAL FACILITY COSTS</b>							\$ 4,995,064						

\* (To Schedule 1)  
 \*\* (To Subacute Care Schedule 1)  
 \*\*\* (To Subacute Care Schedule 2)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
MERRITT MANOR CONVALESCENT HOSPITAL

Provider NPI:  
1316011851

OSHPD Facility Number:  
206540762

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 7)	Plant Ops (SQ FT) 5 (Adj 7)	Hskpng (SQ FT) 10 (Adj 7)	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Svcs (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	159									
010	Housekeeping	108	108								
060	Laundry and Linen	263	263	263							
065	Dietary	2,532	2,532	2,532							
155	Social Services	144	144	144							
160	Activities	150	150	150							
165	Administration	769	769	769							
166	Medical Records	288	288	288							
170	Inservice Education - Nursing	288	288	288							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	290	290	290						36,869	36,869
077	Specialized Support Surfaces									0	0
080	Physical Therapy	288	288	288						67,832	67,832
081	Respiratory Therapy									0	0
082	Occupational Therapy									23,756	23,756
083	Speech Pathology									25,270	25,270
085	Pharmacy	40	40	40						54,352	54,352
090	Laboratory									5,027	5,027
095	Home Health Services									0	0
100	Other Ancillary Services									7,034	7,034
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	11,151	11,151	11,151	137,255	82,353	2,021,760	2,021,760	2,021,760	3,172,427	3,172,427
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	135	135	135						5,003	5,003
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	16,605	16,446	16,338	137,255	82,353	2,021,760	2,021,760	2,021,760	3,397,571	3,397,571
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 23,431 0.011589407	\$ 64,349 0.031828209			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 32,877 1.99908792	\$ 157,570 9.64438129	\$ 39,948 0.29105120	\$ 252,963 3.07169458	\$ 1,677 0.00082931	\$ 1,747 0.00086386	\$ 52,219 0.02582864	\$ 8,954 0.00263536	\$ 59,594 0.01754027
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 198,141 12.04797519	\$ 25,290 1.54793618	\$ 21,382 0.15578103	\$ 211,447 2.56756703	\$ 1,958 0.00096837	\$ 22,431 0.01109498	\$ 3,916 0.00193674	\$ 10,455 0.00307727	\$ 16,178 0.00476153
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 193,154 11.63227943	\$ 1,850 0.11246093	\$ 1,268 0.07763692	\$ 3,109 0.02265335	\$ 29,934 0.36348717	\$ 1,702 0.00084205	\$ 1,773 0.00087714	\$ 3,405 0.00168410	\$ 9,091 0.00267586	\$ 3,405 0.00100214

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MERRITT MANOR CONVALESCENT HOSPITAL

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

Provider NPI:  
1316011851

OSHPD Facility Number:  
206540762

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	\$ 32,877	\$ 0	\$ 32,877	(Sch 3)
005	.20-.39	Fringe Benefits	6200	0	0	0	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	197,289	852	198,141	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 230,166	\$ 852	\$ 231,018	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 117,260	\$ 0	\$ 117,260	(Sch 3)
010	.20-.39	Fringe Benefits	6300	40,778	(684)	40,094	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	23,989	0	23,989	(Sch 4)
010		Housekeeping - Total	6300	\$ 182,027	\$ (684)	\$ 181,343	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 181,499	\$ 0	\$ 181,499	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140		0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	11,655	0	11,655	(Sch 5)
045		Property Insurance	7400	10,020	0	10,020	(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>		\$ 615,367	\$ 168	\$ 615,535	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 25,616	\$ 0	\$ 25,616	(Sch 3)
060	.20-.39	Fringe Benefits	6400	11,419	(149)	11,270	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,806	0	17,806	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 54,841	\$ (149)	\$ 54,692	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 168,226	\$ 0	\$ 168,226	(Sch 3)
065	.20-.39	Fringe Benefits	6500	56,237	(981)	55,256	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	177,022	0	177,022	(Sch 4)
065		Dietary - Total	6500	\$ 401,485	\$ (981)	\$ 400,504	
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	26,121	0	26,121	(Sch 4)
075		Patient Supplies - Total	8100	\$ 26,121	\$ 0	\$ 26,121	
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:  
MERRITT MANOR CONVALESCENT HOSPITAL

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

Provider NPI:  
1316011851

OSHPD Facility Number:  
206540762

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	57,158	0	57,158	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 57,158	\$ 0	\$ 57,158	
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	23,756	0	23,756	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 23,756	\$ 0	\$ 23,756	
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	25,270	0	25,270	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 25,270	\$ 0	\$ 25,270	
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	52,870	0	52,870	(Sch 4)
085		Pharmacy - Total	8300	\$ 52,870	\$ 0	\$ 52,870	
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	4,760	267	5,027	(Sch 4)
090		Laboratory - Total	8400	\$ 4,760	\$ 267	\$ 5,027	
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	6,435	599	7,034	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 6,435	\$ 599	\$ 7,034	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MERRITT MANOR CONVALESCENT HOSPITAL

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

Provider NPI:  
1316011851

OSHPD Facility Number:  
206540762

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		\$ 196,370	\$ 866	\$ 197,236	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,414,871	\$ 27,808	\$ 1,442,679	(Sch 2)
105	.20-.39	Fringe Benefits	6110	448,506	(10,321)	438,185	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	238,614	(97,718)	140,896	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,101,991	\$ (80,231)	\$ 2,021,760	
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:  
MERRITT MANOR CONVALESCENT HOSPITAL

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

Provider NPI:  
1316011851

OSHPD Facility Number:  
206540762

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>		\$ 2,101,991	\$ (80,231)	\$ 2,021,760
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 16,965	\$ 0	\$ 16,965 (Sch 2)
155	.20-.39	Fringe Benefits	6600	6,565	(99)	6,466 (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	\$ 23,530	\$ (99)	\$ 23,431

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MERRITT MANOR CONVALESCENT HOSPITAL

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

Provider NPI:  
1316011851

OSHPD Facility Number:  
206540762

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	\$ 48,223	\$ 0	\$ 48,223	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,408	(282)	16,126	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	20,392	0	20,392	(Sch 4)
160		Activities - Total	6700	\$ 85,023	\$ (282)	\$ 84,741	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 168,195	\$ 0	\$ 168,195	(Sch 6)
165	.20-.39	Fringe Benefits	6900	72,750	(308)	72,442	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	751,627	22,960	774,587	(Sch 6)
165		Administration - Total	6900	\$ 992,572	\$ 22,652	\$ 1,015,224	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 38,291	\$ 0	\$ 38,291	(Sch 3)
166	.20-.39	Fringe Benefits	6900	18,172	(222)	17,950	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	12,262	0	12,262	(Sch 4)
166		Medical Records - Total	6900	\$ 68,725	\$ (222)	\$ 68,503	
167		CDPH Licensing Fees	6900	\$ 29,417	\$ 0	\$ 29,417	(Sch 6)
168		Professional Liability Insurance	6900	\$ 55,688	\$ 0	\$ 55,688	(Sch 6)
169		Quality Assurance Fees	6900	\$ 379,467	\$ 0	\$ 379,467	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 36,984	\$ 0	\$ 36,984	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,098	(216)	11,882	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 49,082	\$ (216)	\$ 48,866	
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>		\$ 1,683,504	\$ 21,833	\$ 1,705,337	
200		<b>Total</b>		\$ 5,053,558	\$ (58,494)	\$ 4,995,064	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 142,601	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
MERRITT MANOR CONVALESCENT HOSPITAL

Provider NPI:  
1316011851

OSHPD Facility Number:  
206540762

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	852			852				
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	(684)		(684)					
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	(149)		(149)					
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	(981)		(981)					
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:  
MERRITT MANOR CONVALESCENT HOSPITAL

Provider NPI:  
1316011851

OSHPD Facility Number:  
206540762

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	267			267				
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	599			599				
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	27,808					27,808		
105	2	Skilled Nursing Care - Fringe Benefits	(10,321)		(8,019)			(2,302)		
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(97,718)	(12,000)		(1,718)	(84,000)			
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							





Provider Name							Fiscal Period			Provider NPI		Adjustments
MERRITT MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1316011851		11
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	Total Facility Group Health Insurance To include group health insurance expense in the audit report for informational purposes only 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$142,601	\$142,601

Provider Name							Fiscal Period	Provider NPI		Adjustments	
MERRITT MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1316011851		11	
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>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$238,614	(\$12,000)	\$226,614 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	751,627	12,000	763,627 *	
							To reclassify medical director fees to the appropriate cost center for proper cost determination. 42 CFR 413.20, 413.24 and 483.75(i)(2) CMS Pub. 15-1, Sections 2202.6 and 2304 State Plan, Supplement 4 to Attachment 4.19, Section 5C CCR, Title 22, Section 52000(b)				
3	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	\$40,778	(\$684)	\$40,094	
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	11,419	(149)	11,270	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	56,237	(981)	55,256	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	448,506	(8,019)	440,487 *	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	6,565	(99)	6,466	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	16,408	(282)	16,126	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	72,750	(308)	72,442	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	18,172	(222)	17,950	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	12,098	(216)	11,882	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 763,627	10,960	774,587	
							To reclassify employee physicals expense to the appropriate cost center. 42 CFR 413.20 and 413.24/CMS Pub. 15-1, Sections 2300 and 2304 OSHPD LTC Manual, Chapter 3000, Section 3220.2				
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$226,614	(\$1,718)	\$224,896 *	
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	197,289	852	198,141	
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	4,760	267	5,027	
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	6,435	599	7,034	
							To reclassify laboratory, radiology and plant operations expenses to the appropriate cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Sections 51123 and 51511(c)				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
MERRITT MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1316011851		11	
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>ADJUSTMENTS TO REPORTED COSTS</u></b>											
5	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate utilization review committee fees due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$224,896	(\$84,000)	\$140,896
6	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages		\$1,414,871	\$27,808	\$1,442,679
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits To adjust director of nursing salaries and benefits to agree with the provider's payroll records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	440,487	(2,302)	438,185

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
MERRITT MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1316011851		11
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 STATISTICS</u></b>											
7	10.7	075	1,2,3	7	075	N/A	Patient Supplies	330	(40)	290	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	40	40	
	10.7	155	1,2,3	7	155	N/A	Social Services	294	(150)	144	
	10.7	160	1,2,3	7	160	N/A	Activities	0	150	150	
	10.7	165	1,2,3	7	165	N/A	Administration	1,057	(288)	769	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	288	288	
							To adjust the square footage statistics to agree with the provider's records and prior year audit findings. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period		Provider NPI		Adjustments
MERRITT MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1316011851		11
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>											
	4.1	5	2	1	15	N/A	Medi-Cal Days	23,164			
8	To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: 01/01/2011 through 12/31/2011 Payment Period: 01/01/2011 through 09/30/2012 Report Date: 10/05/2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51541								(177)		
9	To adjust Medi-Cal day in conjunction with recovery of overpayment for one bed hold day. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304								(1) (178)	22,986	

Provider Name							Fiscal Period			Provider NPI		Adjustments
MERRITT MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1316011851		11
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>ADJUSTMENTS TO OTHER MATTERS</u></b>												
	N/A			1	14	N/A	Medi-Cal Overpayments		\$0			
10							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$107,622			
11							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1		<u>1,488</u> \$109,110		\$109,110	