

**REPORT
ON THE
RATE SETTING AUDIT**

**MARYSVILLE CARE CENTER
MARYSVILLE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1912086976**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Kelly Ostrom
Auditor: Janice L. Varrone**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 26, 2013

James Paul, Administrator
Marysville Care Center
1617 Ramirez Street
Marysville, CA 95901

MARYSVILLE CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1912086976
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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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 \$176,596, 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.

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

James Paul
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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.

If you have questions regarding this report, you may call the Audits Section—Sacramento at (916) 650-6994.

Original Signed By

Robert G. Kvick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MARYSVILLE CARE CENTER

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

Provider NPI:
1912086976

OSHPD Facility No.:
206580934

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,685,213	\$ 92.46
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 705,276	\$ 24.28
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 675,383	\$ 23.26
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 181,220	\$ 6.24
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 40,295	\$ 1.39
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,452	\$ 0.60
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 63,418	\$ 2.18
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 324,492	\$ 11.17
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 252,001	\$ 8.68
11	Cost of Routine Service/Audited Total Costs	\$ 4,964,397.00	\$ 4,944,751	\$ 170.26
12	Total Patient Days (Adj)	29,042	29,042	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 170.94	\$ 170.26	
14	Overpayments (Adj 14-16)		\$ 176,596	
15	Medi-Cal Days (Adj 13)	19,821	19,401	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MARYSVILLE CARE CENTER

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

Provider NPI:
1912086976

OSHPD Facility No.:
206580934

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
MARYSVILLE CARE CENTER

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

Provider NPI:
1912086976

OSHPD Facility No.:
206580934

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 47,508	\$ 47,508		
160	Activities	119,415		\$ 119,415	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	21,083	0	0	21,083
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	252,579	0	0	252,579
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	161,175	0	0	161,175
083	Speech Pathology	50,273	0	0	50,273
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	2,518,290	47,508	119,415	2,685,213 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,170,323	\$ 47,508	\$ 119,415	\$ 3,170,323

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR**

Provider Name:
MARYSVILLE CARE CENTER

Provider NPI:
1912086976

OSHPD Facility Number:
206580934

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
	GENERAL SERVICES												
005	Plant Operations and Maintenance	\$ 109,227	\$ 109,227										
010	Housekeeping	115,205	558	\$ 115,763									
060	Laundry and Linen	96,729	3,864	4,116	\$ 104,708								
065	Dietary	270,874	8,070	8,596	0	\$ 287,540							
155	Social Services	N/A	585	623	0	0	\$ 1,207						
160	Activities	N/A	10,166	10,830	0	0	0	\$ 20,996					
165	Administration	N/A	8,755	9,327	0	0	0	0		\$ 18,082	\$ 18,082		
166	Medical Records	50,696	1,283	1,367	0	0	0	0		53,346		\$ 53,346	
170	Inservice Education - Nursing	83,887	887	945	0	0	0	0	\$ 85,719				
	ANCILLARY SERVICES												
075	Patient Supplies		820	873	0	0	0	0	0	1,693	96	284	\$ 2,073
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	118	347	464
080	Physical Therapy		1,230	1,310	0	0	0	0	0	2,539	951	2,804	6,294
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		894	952	0	0	0	0	0	1,846	609	1,797	4,252
083	Speech Pathology		309	329	0	0	0	0	0	638	191	563	1,392
085	Pharmacy		598	637	0	0	0	0	0	1,235	673	1,985	3,893
090	Laboratory		0	0	0	0	0	0	0	0	73	216	289
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	52	152	204
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES												
105	Skilled Nursing Care		70,068	74,641	104,708	287,540	1,207	20,996	85,719	644,879	15,289	45,108	705,276 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
	NONREIMBURSABLE												
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		1,142	1,217	0	0	0	0	0	2,359	31	91	2,481
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 726,618	\$ 109,227	\$ 115,763	\$ 104,708	\$ 287,540	\$ 1,207	\$ 20,996	\$ 85,719	\$ 655,190	\$ 18,082	\$ 53,346	\$ 726,618

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
MARYSVILLE CARE CENTER

Provider NPI:
1912086976

OSHPD Facility Number:
206580934

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 221,205	\$ 221,205										
010	Housekeeping	17,498	1,129	\$ 18,627									
060	Laundry and Linen	26,414	7,824	662	\$ 34,901								
065	Dietary	224,699	16,343	1,383	0	\$ 242,425							
155	Social Services	0	1,184	100	0	0	\$ 1,284						
160	Activities	2,976	20,588	1,743	0	0	0	\$ 25,307					
165	Administration	N/A	17,731	1,501	0	0	0	0		\$ 19,231	\$ 19,231		
166	Medical Records	0	2,599	220	0	0	0	0		2,819		\$ 2,819	
170	Inservice Education - Nursing	1,292	1,796	152	0	0	0	0	\$ 3,240				
ANCILLARY SERVICES													
075	Patient Supplies	0	1,660	141	0	0	0	0	0	1,801	102	15	\$ 1,918
077	Specialized Support Surfaces	32,209	0	0	0	0	0	0	0	32,209	125	18	32,352
080	Physical Therapy	0	2,490	211	0	0	0	0	0	2,701	1,011	148	3,860
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,810	153	0	0	0	0	0	1,963	648	95	2,706
083	Speech Pathology	0	626	53	0	0	0	0	0	679	203	30	911
085	Pharmacy	180,520	1,211	103	0	0	0	0	0	181,834	716	105	182,654
090	Laboratory	20,046	0	0	0	0	0	0	0	20,046	78	11	20,135
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	14,154	0	0	0	0	0	0	0	14,154	55	8	14,217
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	195,671	141,900	12,011	34,901	242,425	1,284	25,307	3,240	656,738	16,261	2,384	675,383 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,135	2,313	196	0	0	0	0	0	3,644	33	5	3,682
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 937,819	\$ 221,205	\$ 18,627	\$ 34,901	\$ 242,425	\$ 1,284	\$ 25,307	\$ 3,240	\$ 915,769	\$ 19,231	\$ 2,819	\$ 937,819

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MARYSVILLE CARE CENTER

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

Provider NPI:
1912086976

OSHPD Facility Number:
206580934

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 192,830	82%							
	Property Tax (line 40)	42,877	18%	\$ 235,707						
005	Plant Operations and Maintenance			9,517	\$ 9,517					
010	Housekeeping			1,155	49	\$ 1,203				
060	Laundry and Linen			8,001	337	43	\$ 8,380			
065	Dietary			16,711	703	89	0	\$ 17,504		
155	Social Services			1,211	51	6	0	0	\$ 1,268	
160	Activities			21,052	886	113	0	0	0	\$ 22,051
165	Administration			18,130	763	97	0	0	0	0
166	Medical Records			2,658	112	14	0	0	0	0
170	Inservice Education - Nursing			1,837	77	10	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,698	71	9	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,546	107	14	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,851	78	10	0	0	0	0
083	Speech Pathology			640	27	3	0	0	0	0
085	Pharmacy			1,238	52	7	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			145,098	6,105	776	8,380	17,504	1,268	22,051
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,365	100	13	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 235,707	100%	\$ 235,707	\$ 9,517	\$ 1,203	\$ 8,380	\$ 17,504	\$ 1,268	\$ 22,051

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MARYSVILLE CARE CENTER

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

Provider NPI:
1912086976

OSHPD Facility Number:
206580934

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 82% Of Total	Property Tax 18% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 192,830	82%							
	Property Tax (line 40)	42,877	18%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 18,990	\$ 18,990				
166	Medical Records				2,784		\$ 2,784			
170	Inservice Education - Nursing			\$ 1,924						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,778	101	15	\$ 1,894	\$ 1,549	\$ 345
077	Specialized Support Surfaces			0	0	123	18	142	116	26
080	Physical Therapy			0	2,667	998	146	3,812	3,118	693
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,938	640	94	2,672	2,186	486
083	Speech Pathology			0	670	200	29	900	736	164
085	Pharmacy			0	1,297	707	104	2,107	1,724	383
090	Laboratory			0	0	77	11	88	72	16
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	54	8	62	51	11
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			1,924	203,105	16,057	2,354	221,516	181,220	40,295 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,478	33	5	2,515	2,057	457
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 235,707	100%	\$ 1,924	\$ 213,933	\$ 18,990	\$ 2,784	\$ 235,707	\$ 192,830	\$ 42,877

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
MARYSVILLE CARE CENTER

Provider NPI:
1912086976

OSHPD Facility Number:
206580934

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. 38% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 49% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 10,266												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	287,762												
	Total Costs Allocable as Administration	298,028	38%											
167	CDPH Licensing Fees	20,640	3%											
168	Professional Liability Insurance	75,001	10%											
169	Quality Assurance Fees	383,759	49%											
174	Caregiver Training	0	0%											
	Total	777,428	100%						\$ 777,428					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 21,083	\$ 1,693	\$ 1,801	\$ 1,778	\$ 26,355	4,135	\$ 1,585	\$ 110	\$ 399	\$ 2,041	\$ -
077	Specialized Support Surfaces			0	0	32,209	0	32,209	5,053	1,937	134	488	2,494	0
080	Physical Therapy			252,579	2,539	2,701	2,667	260,487	40,868	15,667	1,085	3,943	20,174	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			161,175	1,846	1,963	1,938	166,922	26,189	10,039	695	2,526	12,927	0
083	Speech Pathology			50,273	638	679	670	52,261	8,199	3,143	218	791	4,047	0
085	Pharmacy			0	1,235	181,834	1,297	184,366	28,925	11,089	768	2,791	14,278	0
090	Laboratory			0	0	20,046	0	20,046	3,145	1,206	83	303	1,552	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	14,154	0	14,154	2,221	851	59	214	1,096	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,685,213	644,879	656,738	203,105	4,189,935	657,363	252,001	17,452	63,418	324,492	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,359	3,644	2,478	8,481	1,331	510	35	128	657	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 777,428		\$ 3,170,323	\$ 655,190	\$ 915,769	\$ 213,933	\$ 4,955,215	\$ 777,428					
	Total Administrative Costs							\$ 777,428		\$ 298,028	\$ 20,640	\$ 75,001	\$ 383,759	\$ -
	Unit Cost Multiplier							0.15689088						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 71,428	\$ 22,050	\$ 21,774	\$ 115,252						
	TOTAL FACILITY COSTS							\$ 5,847,895						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
MARYSVILLE CARE CENTER

Provider NPI:
1912086976

OSHPD Facility Number:
206580934

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc 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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	684									
010	Housekeeping	83	83								
060	Laundry and Linen	575	575	575							
065	Dietary	1,201	1,201	1,201							
155	Social Services	87	87	87							
160	Activities	1,513	1,513	1,513							
165	Administration	1,303	1,303	1,303							
166	Medical Records	191	191	191							
170	Inservice Education - Nursing	132	132	132							
	ANCILLARY SERVICES										
075	Patient Supplies	122	122	122						26,355	26,355
077	Specialized Support Surfaces									32,209	32,209
080	Physical Therapy	183	183	183						260,487	260,487
081	Respiratory Therapy									0	0
082	Occupational Therapy	133	133	133						166,922	166,922
083	Speech Pathology	46	46	46						52,261	52,261
085	Pharmacy	89	89	89						184,366	184,366
090	Laboratory									20,046	20,046
095	Home Health Services									0	0
100	Other Ancillary Services									14,154	14,154
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,428	10,428	10,428	286,600	85,980	2,713,961	2,713,961	2,713,961	4,189,935	4,189,935
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	170	170	170						8,481	8,481
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	16,940	16,256	16,173	286,600	85,980	2,713,961	2,713,961	2,713,961	4,955,215	4,955,215
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 47,508	\$ 119,415			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.017505042	0.044000264			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 109,227	\$ 115,763	\$ 104,708	\$ 287,540	\$ 1,207	\$ 20,996	\$ 85,719	\$ 18,082	\$ 53,346
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		6.71918061	7.15777481	0.36534630	3.34426871	0.00044485	0.00773623	0.03158437	0.00364902	0.01076573
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 221,205	\$ 18,627	\$ 34,901	\$ 242,425	\$ 1,284	\$ 25,307	\$ 3,240	\$ 19,231	\$ 2,819
	UNIT COST MULTIPLIER (INDIRECT OTHER)		13.60759104	1.15176096	0.12177469	2.81955085	0.00047313	0.00932471	0.00119391	0.00388105	0.00056890
	TOTAL CAPITAL COSTS - SCH. 5	\$ 235,707	\$ 9,517	\$ 1,203	\$ 8,380	\$ 17,504	\$ 1,268	\$ 22,051	\$ 1,924	\$ 18,990	\$ 2,784
	UNIT COST MULTIPLIER (CAPITAL COSTS)	13.91422668	0.58546574	0.07441257	0.02923974	0.20357641	0.00046719	0.00812489	0.00070885	0.00383234	0.00056176

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MARYSVILLE CARE CENTER

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

Provider NPI:
1912086976

OSHPD Facility Number:
206580934

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	\$ 78,681	\$ 0	\$ 78,681	(Sch 3)
005	.20-.39	Fringe Benefits	6200	30,546	0	30,546	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	239,918	(18,713)	221,205	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 349,145	\$ (18,713)	\$ 330,432	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 80,978	\$ 0	\$ 80,978	(Sch 3)
010	.20-.39	Fringe Benefits	6300	34,227	0	34,227	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	17,498	0	17,498	(Sch 4)
010		Housekeeping - Total	6300	\$ 132,703	\$ 0	\$ 132,703	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 41,798	\$ 0	\$ 41,798	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	28,122	0	28,122	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		6,457	6,457	(Sch 5)
040		Property Taxes	7300	42,877	0	42,877	(Sch 5)
045		Property Insurance	7400	10,266	0	10,266	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	116,453	0	116,453	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 721,364	\$ (12,256)	\$ 709,108	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 67,028	\$ 0	\$ 67,028	(Sch 3)
060	.20-.39	Fringe Benefits	6400	29,701	0	29,701	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	26,414	0	26,414	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 123,143	\$ 0	\$ 123,143	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 194,436	\$ 0	\$ 194,436	(Sch 3)
065	.20-.39	Fringe Benefits	6500	76,438	0	76,438	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	225,610	(911)	224,699	(Sch 4)
065		Dietary - Total	6500	\$ 496,484	\$ (911)	\$ 495,573	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 21,083	\$ 0	\$ 21,083	(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		0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 21,083	\$ 0	\$ 21,083	
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	32,209	0	32,209	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 32,209	\$ 0	\$ 32,209	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MARYSVILLE CARE CENTER

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

Provider NPI:
1912086976

OSHPD Facility Number:
206580934

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	252,579	0	252,579	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 252,579	\$ 0	\$ 252,579	
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	161,175	0	161,175	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 161,175	\$ 0	\$ 161,175	
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	50,273	0	50,273	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 50,273	\$ 0	\$ 50,273	
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	180,520	0	180,520	(Sch 4)
085		Pharmacy - Total	8300	\$ 180,520	\$ 0	\$ 180,520	
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	20,046	0	20,046	(Sch 4)
090		Laboratory - Total	8400	\$ 20,046	\$ 0	\$ 20,046	
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	9,770	4,384	14,154	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 9,770	\$ 4,384	\$ 14,154	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MARYSVILLE CARE CENTER

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

Provider NPI:
1912086976

OSHPD Facility Number:
206580934

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		\$ 727,655	\$ 4,384	\$ 732,039	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,782,605	\$ 0	\$ 1,782,605	(Sch 2)
105	.20-.39	Fringe Benefits	6110	735,685	0	735,685	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	200,055	(4,384)	195,671	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,718,345	\$ (4,384)	\$ 2,713,961	
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:
MARYSVILLE CARE CENTER

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

Provider NPI:
1912086976

OSHPD Facility Number:
206580934

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,135	0	1,135 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,135	\$ 0	\$ 1,135
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,719,480	\$ (4,384)	\$ 2,715,096
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 32,919	\$ 0	\$ 32,919 (Sch 2)
155	.20-.39	Fringe Benefits	6600	14,589	0	14,589 (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	\$ 47,508	\$ 0	\$ 47,508

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MARYSVILLE CARE CENTER

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

Provider NPI:
1912086976

OSHPD Facility Number:
206580934

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	\$ 83,113	\$ 0	\$ 83,113	(Sch 2)
160	.20-.39	Fringe Benefits	6700	36,302	0	36,302	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,976	0	2,976	(Sch 4)
160		Activities - Total	6700	\$ 122,391	\$ 0	\$ 122,391	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 157,425	\$ (5,398)	\$ 152,027	(Sch 6)
165	.20-.39	Fringe Benefits	6900	42,380	0	42,380	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	95,133	(1,778)	93,355	(Sch 6)
165		Administration - Total	6900	\$ 294,938	\$ (7,176)	\$ 287,762	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 37,073	\$ 0	\$ 37,073	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,623	0	13,623	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 50,696	\$ 0	\$ 50,696	
167		CDPH Licensing Fees	6900	\$ 20,640	\$ 0	\$ 20,640	(Sch 6)
168		Professional Liability Insurance	6900	\$ 75,001	\$ 0	\$ 75,001	(Sch 6)
169		Quality Assurance Fees	6900	\$ 383,759	\$ 0	\$ 383,759	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 58,909	\$ 0	\$ 58,909	(Sch 3)
170	.20-.39	Fringe Benefits	6800	24,978	0	24,978	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,292	0	1,292	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 85,179	\$ 0	\$ 85,179	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,080,112	\$ (7,176)	\$ 1,072,936	
200		Total		\$ 5,868,238	\$ (20,343)	\$ 5,847,895	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 205,844	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
MARYSVILLE CARE CENTER

Provider NPI:
1912086976

OSHPD Facility Number:
206580934

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

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1B	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$20,343)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(12,256)</u>	<u>(389)</u>	<u>(335)</u>	<u>(187)</u>

Provider Name:
MARYSVILLE CARE CENTER

Provider NPI:
1912086976

OSHPD Facility Number:
206580934

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

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ				
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
200		Total	<u>(5,398)</u>	<u>(1,427)</u>	<u>(351)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period	Provider NPI		Adjustments
MARYSVILLE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1912086976		16
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>										
1A	N/A	N/A	N/A	8	210	Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Section 2300 and 2304	\$0	\$205,844	\$205,844	

Provider Name							Fiscal Period	Provider NPI		Adjustments
MARYSVILLE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1912086976		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
1B	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$239,918	(\$6,457)	\$233,461 *
	10.5	035	4	8A-1	035	4	Leases and Rentals To reclassify the Toshiba Copier lease expense for proper cost finding. 42 CFR 413.9(c)(3), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2183, 2300, 2304, and 2304.1	0	6,457	6,457
2	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$9,770	\$1,740	\$11,510 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reclassify enteral feeding supplies to other ancillary for proper cost finding. 42 CFR 413.24 CMS Pub. 15-1 Sections 2202.8, 2203.2, and 2302.8 CCR, Title 22, Sections 51510 and 51511	200,055	(1,740)	198,315 *
3	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	* \$11,510	\$1,358	\$12,868 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reclassify ostomy supplies to other ancillary for proper cost finding. 42 CFR 413.24 CMS Pub. 15-1 Sections 2202.8, 2203.2, and 2302.8 CCR, Title 22, Sections 51510 and 51511	* 198,315	(1,358)	196,957 *
4	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	* \$12,868	\$1,247	\$14,115 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reclassify urological supplies to other ancillary for proper cost finding. 42 CFR 413.24 CMS Pub. 15-1 Sections 2202.8, 2203.2, and 2302.8 CCR, Title 22, Sections 51510 and 51511	* 196,957	(1,247)	195,710 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
MARYSVILLE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1912086976		16	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
5	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	*	\$14,115	\$39	\$14,154
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	195,710	(39)	195,671
							To reclassify glucose testing strips to other ancillary for proper cost finding.				
							42 CFR 413.24				
							CMS Pub. 15-1 Sections 2202.8, 2203.2, and 2302.8				
							CCR, Title 22, Sections 51510 and 51511				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
MARYSVILLE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1912086976		16	
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					
ADJUSTMENTS TO REPORTED COSTS											
6	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate the cable television expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$233,461	(\$12,256)	\$221,205
7	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor To eliminate the restaurant expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105		\$225,610	(\$389)	
8							To eliminate the catering expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105			(335)	
9							To eliminate the restaurant expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105			<u>(187)</u> (\$911)	\$224,699
10	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages To adjust the Administrator's compensation to a reasonable amount as defined by CMS guidelines and state compensation tables. Social Security Act Section 1861(v)(1)(A) 42 CFR, Section 413.9(c)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 904, 905.1, 2102.1, 2102.3, 2300 and 2304		\$157,425	(\$5,398)	\$152,027

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
MARYSVILLE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1912086976		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
11	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$95,133		
							To eliminate the cellular phone expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105		(\$1,427)	
12							To eliminate the automobile expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105		(351) (\$1,778)	\$93,355

Provider Name							Fiscal Period	Provider NPI		Adjustments
MARYSVILLE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1912086976		16
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				
ADJUSTMENT TO REPORTED PATIENT DAYS										
13	4.1	70	2	1	15	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through April 15, 2013 Report Date: April 23, 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	19,821	(420)	19,401	

Provider Name							Fiscal Period	Provider NPI		Adjustments
MARYSVILLE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1912086976		16
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				
ADJUSTMENTS TO OTHER MATTERS										
14	N/A	N/A	N/A	1	14	N/A	Overpayments	\$0		
							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		\$156,269	
15							To recover Medi-Cal overpayments due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)		16,649	
16							To recover Medi-Cal overpayments due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)		3,678	
									\$176,596	\$176,596