

**REPORT
ON THE
RATE SETTING AUDIT**

**MARQUIS CARE OF SHASTA
REDDING, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1598750358**

**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

Staci Tone
Corporate Controller
Marquis Companies I, Inc.
4560 SE International Way, Suite 100
Milwaukie, OR 97222

MARQUIS CARE OF SHASTA
NATIONAL PROVIDER IDENTIFIER (NPI) 1598750358
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 \$5,345, 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.

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

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

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. Kwick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MARQUIS CARE OF SHASTA

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

Provider NPI:
1598750358

OSHPD Facility No.:
206451017

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	\$ 5,700,006	\$ 113.70
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,127,157	\$ 22.48
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 961,512	\$ 19.18
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,100,905	\$ 21.96
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 47,308	\$ 0.94
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 31,233	\$ 0.62
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 55,760	\$ 1.11
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 505,526	\$ 10.08
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 965,686	\$ 19.26
11	Cost of Routine Service/Audited Total Costs	\$ 10,480,740.00	\$ 10,495,092	\$ 209.35
12	Total Patient Days (Adj 5)	50,001	50,131	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 209.61	\$ 209.35	
14	Overpayments (Adj 7-9)		\$ 5,345	
15	Medi-Cal Days (Adj 6)	32,823	32,862	
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:
MARQUIS CARE OF SHASTA

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

Provider NPI:
1598750358

OSHPD Facility No.:
206451017

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:
MARQUIS CARE OF SHASTA

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

Provider NPI:
1598750358

OSHPD Facility No.:
206451017

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	\$ 175,679	\$ 175,679		
160	Activities	116,636		\$ 116,636	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	32,048	0	0	32,048
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	5,407,691	175,679	116,636	5,700,006 *
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	\$ 5,732,054	\$ 175,679	\$ 116,636	\$ 5,732,054

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
MARQUIS CARE OF SHASTA

Provider NPI:
1598750358

OSHPD Facility Number:
206451017

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	\$ 90,154	\$ 90,154										
010	Housekeeping	250,970	477	\$ 251,447									
060	Laundry and Linen	103,681	2,482	6,959	\$ 113,122								
065	Dietary	458,305	6,715	18,827	0	\$ 483,847							
155	Social Services	N/A	757	2,122	0	0	\$ 2,878						
160	Activities	N/A	4,154	11,646	0	0	0	\$ 15,800					
165	Administration	N/A	4,691	13,154	0	0	0	0		\$ 17,846	\$ 17,846		
166	Medical Records	149,471	0	0	0	0	0	0		149,471		\$ 149,471	
170	Inservice Education - Nursing	146,855	0	0	0	0	0	0	\$ 146,855				
ANCILLARY SERVICES													
075	Patient Supplies		626	1,756	0	0	0	0	0	2,382	312	2,614	\$ 5,309
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	131	1,099	1,230
080	Physical Therapy		6,659	18,671	0	0	0	0	0	25,329	2,405	20,141	47,876
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	649	5,440	6,089
083	Speech Pathology		0	0	0	0	0	0	0	0	48	399	446
085	Pharmacy		0	0	0	0	0	0	0	0	906	7,585	8,490
090	Laboratory		0	0	0	0	0	0	0	0	49	409	458
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	102	853	954
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		63,286	177,450	113,122	483,847	2,878	15,800	146,855	1,003,238	13,217	110,701	1,127,157*
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		307	862	0	0	0	0	0	1,169	28	231	1,427
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,199,436	\$ 90,154	\$ 251,447	\$ 113,122	\$ 483,847	\$ 2,878	\$ 15,800	\$ 146,855	\$ 1,032,119	\$ 17,846	\$ 149,471	\$ 1,199,436

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
MARQUIS CARE OF SHASTA

Provider NPI:
1598750358

OSHPD Facility Number:
206451017

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	\$ 333,886	\$ 333,886										
010	Housekeeping	46,062	1,768	\$ 47,830									
060	Laundry and Linen	29,248	9,192	1,324	\$ 39,763								
065	Dietary	380,529	24,868	3,581	0	\$ 408,978							
155	Social Services	0	2,802	404	0	0	\$ 3,206						
160	Activities	12,368	15,383	2,215	0	0	0	\$ 29,966					
165	Administration	N/A	17,375	2,502	0	0	0	0		\$ 19,877	\$ 19,877		
166	Medical Records	13,956	0	0	0	0	0	0		13,956		\$ 13,956	
170	Inservice Education - Nursing	3,134	0	0	0	0	0	0	\$ 3,134				
ANCILLARY SERVICES													
075	Patient Supplies	160,373	2,319	334	0	0	0	0	0	163,027	348	244	\$ 163,618
077	Specialized Support Surfaces	86,731	0	0	0	0	0	0	0	86,731	146	103	86,980
080	Physical Therapy	1,441,847	24,661	3,551	0	0	0	0	0	1,470,059	2,678	1,881	1,474,618
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	429,394	0	0	0	0	0	0	0	429,394	723	508	430,625
083	Speech Pathology	31,460	0	0	0	0	0	0	0	31,460	53	37	31,550
085	Pharmacy	598,733	0	0	0	0	0	0	0	598,733	1,009	708	600,450
090	Laboratory	32,312	0	0	0	0	0	0	0	32,312	54	38	32,405
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	67,298	0	0	0	0	0	0	0	67,298	113	80	67,491
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	183,272	234,381	33,754	39,763	408,978	3,206	29,966	3,134	936,454	14,721	10,336	961,512 *
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	11,370	1,138	164	0	0	0	0	0	12,672	31	22	12,724
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 3,861,973	\$ 333,886	\$ 47,830	\$ 39,763	\$ 408,978	\$ 3,206	\$ 29,966	\$ 3,134	\$ 3,828,140	\$ 19,877	\$ 13,956	\$ 3,861,973

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MARQUIS CARE OF SHASTA

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

Provider NPI:
1598750358

OSHPD Facility Number:
206451017

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)	\$ 1,220,831	96%							
	Property Tax (line 40)	52,462	4%	\$ 1,273,293						
005	Plant Operations and Maintenance			21,625	\$ 21,625					
010	Housekeeping			6,627	114	\$ 6,741				
060	Laundry and Linen			34,458	595	187	\$ 35,240			
065	Dietary			93,224	1,611	505	0	\$ 95,339		
155	Social Services			10,505	182	57	0	0	\$ 10,744	
160	Activities			57,667	996	312	0	0	0	\$ 58,975
165	Administration			65,134	1,125	353	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			8,695	150	47	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			92,448	1,597	501	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			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			878,644	15,180	4,757	35,240	95,339	10,744	58,975
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			4,267	74	23	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,273,293	100%	\$ 1,273,293	\$ 21,625	\$ 6,741	\$ 35,240	\$ 95,339	\$ 10,744	\$ 58,975

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MARQUIS CARE OF SHASTA

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

Provider NPI:
1598750358

OSHPD Facility Number:
206451017

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 96% Of Total	Property Tax 4% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,220,831	96%							
	Property Tax (line 40)	52,462	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 66,612	\$ 66,612				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	8,893	1,165	0	\$ 10,058	\$ 9,643	\$ 414
077	Specialized Support Surfaces			0	0	490	0	490	469	20
080	Physical Therapy			0	94,546	8,976	0	103,522	99,256	4,265
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	2,424	0	2,424	2,324	100
083	Speech Pathology			0	0	178	0	178	170	7
085	Pharmacy			0	0	3,380	0	3,380	3,241	139
090	Laboratory			0	0	182	0	182	175	8
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	380	0	380	364	16
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	1,098,879	49,334	0	1,148,213	1,100,905	47,308
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	4,364	103	0	4,466	4,282	184
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,273,293	100%	\$ -	\$ 1,206,681	\$ 66,612	\$ -	\$ 1,273,293	\$ 1,220,831	\$ 52,462

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
MARQUIS CARE OF SHASTA

Provider NPI:
1598750358

OSHPD Facility Number:
206451017

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. 62% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 24,097												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,279,790												
	Total Costs Allocable as Administration	1,303,887	62%											
167	CDPH Licensing Fees	42,171	2%											
168	Professional Liability Insurance	75,288	4%											
169	Quality Assurance Fees	682,571	32%											
174	Caregiver Training	0	0%											
	Total	2,103,917	100%						\$ 2,103,917					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 32,048	\$ 2,382	\$ 163,027	\$ 8,893	\$ 206,350	36,795	\$ 22,803	\$ 738	\$ 1,317	\$ 11,937	\$ -
077	Specialized Support Surfaces			0	0	86,731	0	86,731	15,465	9,584	310	553	5,017	0
080	Physical Therapy			0	25,329	1,470,059	94,546	1,589,934	283,506	175,701	5,683	10,145	91,978	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	429,394	0	429,394	76,567	47,452	1,535	2,740	24,840	0
083	Speech Pathology			0	0	31,460	0	31,460	5,610	3,477	112	201	1,820	0
085	Pharmacy			0	0	598,733	0	598,733	106,762	66,165	2,140	3,820	34,637	0
090	Laboratory			0	0	32,312	0	32,312	5,762	3,571	115	206	1,869	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	67,298	0	67,298	12,000	7,437	241	429	3,893	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			5,700,006	1,003,238	936,454	1,098,879	8,738,578	1,558,204	965,686	31,233	55,760	505,526	0 *
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0 *
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,169	12,672	4,364	18,205	3,246	2,012	65	116	1,053	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,103,917		\$ 5,732,054	\$ 1,032,119	\$ 3,828,140	\$ 1,206,681	\$ 11,798,995	\$ 2,103,917					
	Total Administrative Costs							\$ 2,103,917		\$ 1,303,887	\$ 42,171	\$ 75,288	\$ 682,571	\$ -
	Unit Cost Multiplier							0.17831324						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 167,317	\$ 33,833	\$ 66,612	\$ 267,761							
	TOTAL FACILITY COSTS							\$ 14,170,673						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
MARQUIS CARE OF SHASTA

Provider NPI:
1598750358

OSHPD Facility Number:
206451017

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	669									
010	Housekeeping	205	205								
060	Laundry and Linen	1,066	1,066	1,066							
065	Dietary	2,884	2,884	2,884							
155	Social Services	325	325	325							
160	Activities	1,784	1,784	1,784							
165	Administration	2,015	2,015	2,015							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	269	269	269						206,350	206,350
077	Specialized Support Surfaces									86,731	86,731
080	Physical Therapy	2,860	2,860	2,860						1,589,934	1,589,934
081	Respiratory Therapy									0	0
082	Occupational Therapy									429,394	429,394
083	Speech Pathology									31,460	31,460
085	Pharmacy									598,733	598,733
090	Laboratory									32,312	32,312
095	Home Health Services									0	0
100	Other Ancillary Services									67,298	67,298
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	27,182	27,182	27,182	738,182	150,003	5,590,963	5,590,963	5,590,963	8,738,578	8,738,578
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	132	132	132						18,205	18,205
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	39,391	38,722	38,517	738,182	150,003	5,590,963	5,590,963	5,590,963	11,798,995	11,798,995
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 175,679	\$ 116,636			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.031421957	0.020861522			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 90,154	\$ 251,447	\$ 113,122	\$ 483,847	\$ 2,878	\$ 15,800	\$ 146,855	\$ 17,846	\$ 149,471
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.32823718	6.52821582	0.15324402	3.22558223	0.00051482	0.00282597	0.02626650	0.00151248	0.01266811
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 333,886	\$ 47,830	\$ 39,763	\$ 408,978	\$ 3,206	\$ 29,966	\$ 3,134	\$ 19,877	\$ 13,956
	UNIT COST MULTIPLIER (INDIRECT OTHER)		8.62264346	1.24178004	0.05386676	2.72646545	0.00057341	0.00535974	0.00056055	0.00168462	0.00118281
	TOTAL CAPITAL COSTS - SCH. 5	\$ 1,273,293	\$ 21,625	\$ 6,741	\$ 35,240	\$ 95,339	\$ 10,744	\$ 58,975	\$ -	\$ 66,612	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	32.32446498	0.55846979	0.17501367	0.04773860	0.63558144	0.00192164	0.01054834	0.00000000	0.00564555	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MARQUIS CARE OF SHASTA

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

Provider NPI:
1598750358

OSHPD Facility Number:
206451017

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	\$ 72,720	\$ 0	\$ 72,720	(Sch 3)
005	.20-.39	Fringe Benefits	6200	17,434	0	17,434	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	333,886	0	333,886	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 424,040	\$ 0	\$ 424,040	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 194,536	\$ 0	\$ 194,536	(Sch 3)
010	.20-.39	Fringe Benefits	6300	56,434	0	56,434	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	46,062	0	46,062	(Sch 4)
010		Housekeeping - Total	6300	\$ 297,032	\$ 0	\$ 297,032	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	80,047	0	80,047	(Sch 5)
025		Depreciation: Equipment	7140	78,174	0	78,174	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	1,044,963	10,296	1,055,259	(Sch 5)
040		Property Taxes	7300	54,073	(1,611)	52,462	(Sch 5)
045		Property Insurance	7400	24,097	0	24,097	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	7,351	0	7,351	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 2,009,777	\$ 8,685	\$ 2,018,462	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 71,502	\$ 0	\$ 71,502	(Sch 3)
060	.20-.39	Fringe Benefits	6400	32,179	0	32,179	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	29,248	0	29,248	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 132,929	\$ 0	\$ 132,929	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 359,380	\$ 0	\$ 359,380	(Sch 3)
065	.20-.39	Fringe Benefits	6500	98,925	0	98,925	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	380,529	0	380,529	(Sch 4)
065		Dietary - Total	6500	\$ 838,834	\$ 0	\$ 838,834	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 25,477	\$ 0	\$ 25,477	(Sch 2)
075	.20-.39	Fringe Benefits	8100	6,571	0	6,571	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	160,373	0	160,373	(Sch 4)
075		Patient Supplies - Total	8100	\$ 192,421	\$ 0	\$ 192,421	
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	86,731	0	86,731	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 86,731	\$ 0	\$ 86,731	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MARQUIS CARE OF SHASTA

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

Provider NPI:
1598750358

OSHPD Facility Number:
206451017

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,441,847	0	1,441,847	(Sch 4)
080		Physical Therapy - Total	8200	\$ 1,441,847	\$ 0	\$ 1,441,847	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	429,394	0	429,394	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 429,394	\$ 0	\$ 429,394	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	31,460	0	31,460	(Sch 4)
083		Speech Pathology - Total	8280	\$ 31,460	\$ 0	\$ 31,460	
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	598,733	0	598,733	(Sch 4)
085		Pharmacy - Total	8300	\$ 598,733	\$ 0	\$ 598,733	
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	32,312	0	32,312	(Sch 4)
090		Laboratory - Total	8400	\$ 32,312	\$ 0	\$ 32,312	
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	67,298	0	67,298	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 67,298	\$ 0	\$ 67,298	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MARQUIS CARE OF SHASTA

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

Provider NPI:
1598750358

OSHPD Facility Number:
206451017

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		\$ 2,880,196	\$ 0	\$ 2,880,196	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 4,284,445	\$ 0	\$ 4,284,445	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,123,246	0	1,123,246	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	183,272	0	183,272	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,590,963	\$ 0	\$ 5,590,963	
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:
MARQUIS CARE OF SHASTA

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

Provider NPI:
1598750358

OSHPD Facility Number:
206451017

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	11,370	0	11,370 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 11,370	\$ 0	\$ 11,370
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		\$ 5,602,333	\$ 0	\$ 5,602,333
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 136,215	\$ 0	\$ 136,215 (Sch 2)
155	.20-.39	Fringe Benefits	6600	39,464	0	39,464 (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	\$ 175,679	\$ 0	\$ 175,679

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MARQUIS CARE OF SHASTA

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

Provider NPI:
1598750358

OSHPD Facility Number:
206451017

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	\$ 86,477	\$ 0	\$ 86,477	(Sch 2)
160	.20-.39	Fringe Benefits	6700	30,159	0	30,159	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	12,368	0	12,368	(Sch 4)
160		Activities - Total	6700	\$ 129,004	\$ 0	\$ 129,004	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 356,958	\$ 0	\$ 356,958	(Sch 6)
165	.20-.39	Fringe Benefits	6900	136,743	0	136,743	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	800,085	(13,996)	786,089	(Sch 6)
165		Administration - Total	6900	\$ 1,293,786	\$ (13,996)	\$ 1,279,790	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 116,494	\$ 0	\$ 116,494	(Sch 3)
166	.20-.39	Fringe Benefits	6900	32,977	0	32,977	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	13,956	0	13,956	(Sch 4)
166		Medical Records - Total	6900	\$ 163,427	\$ 0	\$ 163,427	
167		CDPH Licensing Fees	6900	\$ 42,171	\$ 0	\$ 42,171	(Sch 6)
168		Professional Liability Insurance	6900	\$ 75,288	\$ 0	\$ 75,288	(Sch 6)
169		Quality Assurance Fees	6900	\$ 682,571	\$ 0	\$ 682,571	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 116,743	\$ 0	\$ 116,743	(Sch 3)
170	.20-.39	Fringe Benefits	6800	30,112	0	30,112	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	3,134	0	3,134	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 149,989	\$ 0	\$ 149,989	
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		\$ 2,711,915	\$ (13,996)	\$ 2,697,919	
200		Total		\$ 14,175,984	\$ (5,311)	\$ 14,170,673	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 335,033	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
MARQUIS CARE OF SHASTA

Provider NPI:
1598750358

OSHPD Facility Number:
206451017

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1B	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$5,311)</u> (To Sch 8)	<u>0</u>	<u>(1,611)</u>	<u>(3,372)</u>	<u>(328)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period	Provider NPI		Adjustments
MARQUIS CARE OF SHASTA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1598750358		9
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 reporting purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$335,033	\$335,033	

Provider Name							Fiscal Period		Provider NPI		Adjustments
MARQUIS CARE OF SHASTA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1598750358		9
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>RECLASSIFICATION OF REPORTED COSTS</u>											
1B	10.5	035	4	8A-1	035	4	Leases and Rentals	\$1,044,963	\$10,296	\$1,055,259	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo To reclassify Associated Business Systems equipment rent: expense to the appropriate cost center 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14126.023	800,085	(10,296)	789,789 *	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
MARQUIS CARE OF SHASTA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1598750358		9
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
2	10.5	040	4	8A-1	040	4	Property Taxes To reconcile the reported expenses to agree with the provider's tax bills. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$54,073	(\$1,611)	\$52,462	
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate political contributions/lobby fees not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2139, 2300, and 2304	* \$789,789	(\$3,372)		
4							To eliminate late fees not considered necessary, prudent, or related to patient care. 42 CFR 413.9(c)(3) and 413.153 CMS Pub. 15-1, Sections 202.2, 2102.3, 2103, and 2105		(328) (\$3,700)	\$786,089	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
MARQUIS CARE OF SHASTA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1598750358		9
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
5	4.1	5	6	1	12	Total Patient Days To adjust patient days to include bed hold days. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2205.4 and 2304 CCR, Title 22, Sections 51535(a) and 51535(b)	50,001	130	50,131	
6	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	32,823	39	32,862	

Provider Name							Fiscal Period		Provider NPI		Adjustments
MARQUIS CARE OF SHASTA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1598750358		9
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 OTHER MATTERS</u>											
7	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 W&I Code 14126.023 / CCR, Title 22, Section 51047		\$3,172		
8							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		2,106		
9							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)		67		
									\$5,345	\$5,345	