

**REPORT  
ON THE  
RATE SETTING AUDIT  
SAN MARINO MANOR  
SAN GABRIEL, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1750670469  
FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli  
Audit Supervisor: Allen Dervi  
Auditor: Christine Sprouse**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

July 22, 2013

Administrator  
San Marino Manor  
6812 N. Oak Avenue  
San Gabriel, CA 91775

SAN MARINO MANOR  
NATIONAL PROVIDER IDENTIFIER (NPI) 1750670469  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$4,017, which resulted from Medi-Cal overpayments

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

Administrator  
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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—Burbank at (818) 295-2620.

**Original Signed By**

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

Certified

cc: Tammy Trapp, CPA  
Hansen Hunter & Company, P.C.  
8930 SW Gemini Drive  
Beaverton, OR 97008

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

Provider Name:  
SAN MARINO MANOR

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

Provider NPI:  
1750670469

OSHPD Facility No.:  
206190679

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	\$ 958,806	\$ 62.20
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 296,612	\$ 19.24
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 277,969	\$ 18.03
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 144,913	\$ 9.40
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 25,801	\$ 1.67
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 8,842	\$ 0.57
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 39,885	\$ 2.59
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 184,120	\$ 11.94
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 368,019	\$ 23.87
11	Cost of Routine Service/Audited Total Costs	\$ 2,464,483	\$ 2,304,968	\$ 149.53
12	Total Patient Days (Adj )	15,415	15,415	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 159.88	\$ 149.53	
14	Overpayments (Adj 14)	\$ 0	\$ 4,017	
15	Medi-Cal Days (Adj 13)	13,854	3,684	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj )	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj )	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$ 0	\$ 0	
<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:  
SAN MARINO MANOR

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

Provider NPI:  
1750670469

OSHPD Facility No.:  
206190679

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

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
SAN MARINO MANOR

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

Provider NPI:  
1750670469

OSHPD Facility No.:  
206190679

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	\$ 21,550	\$ 21,550		
160	Activities	25,712		\$ 25,712	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	911,544	21,550	25,712	958,806 *
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>\$ 958,806</b>	<b>\$ 21,550</b>	<b>\$ 25,712</b>	<b>\$ 958,806</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
SAN MARINO MANOR

Provider NPI:  
1750670469

OSHPD Facility Number:  
206190679

Fiscal Period:  
APRIL 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	\$ 23,160	\$ 23,160										
010	Housekeeping	88,381	280	\$ 88,661									
060	Laundry and Linen	16,598	1,140	4,419	\$ 22,157								
065	Dietary	123,239	3,848	14,910	0	\$ 141,997							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	688	2,664	0	0	0	\$ 3,352					
165	Administration	N/A	2,643	10,243	0	0	0	0		\$ 12,887	\$ 12,887		
166	Medical Records	26,411	175	680	0	0	0	0		27,266		\$ 27,266	
170	Inservice Education - Nursing	25,850	0	0	0	0	0	0	\$ 25,850				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		0	0	0	0	0	0	0	0	11	23	\$ 34
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	0	0	0	0	0	0	0	380	804	1,184
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	824	1,744	2,568
083	Speech Pathology		0	0	0	0	0	0	0	0	19	40	59
085	Pharmacy		372	1,442	0	0	0	0	0	1,815	307	649	2,770
090	Laboratory		0	0	0	0	0	0	0	0	55	115	170
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	46	96	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		14,014	54,303	22,157	141,997	0	3,352	25,850	261,672	11,214	23,727	296,612 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	32	68	100
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 303,639</b>	<b>\$ 23,160</b>	<b>\$ 88,661</b>	<b>\$ 22,157</b>	<b>\$ 141,997</b>	<b>\$ -</b>	<b>\$ 3,352</b>	<b>\$ 25,850</b>	<b>\$ 263,486</b>	<b>\$ 12,887</b>	<b>\$ 27,266</b>	<b>\$ 303,639</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
SAN MARINO MANOR

Provider NPI:  
1750670469

OSHPD Facility Number:  
206190679

Fiscal Period:  
APRIL 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	\$ 60,113	\$ 60,113										
010	Housekeeping	16,658	726	\$ 17,384									
060	Laundry and Linen	8,372	2,960	866	\$ 12,198								
065	Dietary	111,286	9,987	2,923	0	\$ 124,197							
155	Social Services	2,100	0	0	0	0	\$ 2,100						
160	Activities	2,793	1,784	522	0	0	0	\$ 5,100					
165	Administration	N/A	6,861	2,008	0	0	0	0		\$ 8,870	\$ 8,870		
166	Medical Records	7,836	455	133	0	0	0	0		8,425		\$ 8,425	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	1,576	0	0	0	0	0	0	0	1,576	7	7	\$ 1,591
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	55,432	0	0	0	0	0	0	0	55,432	262	249	55,942
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	120,161	0	0	0	0	0	0	0	120,161	567	539	121,267
083	Speech Pathology	2,754	0	0	0	0	0	0	0	2,754	13	12	2,779
085	Pharmacy	38,790	966	283	0	0	0	0	0	40,039	211	201	40,450
090	Laboratory	7,958	0	0	0	0	0	0	0	7,958	38	36	8,031
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	6,637	0	0	0	0	0	0	0	6,637	31	30	6,698
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	72,305	36,373	10,647	12,198	124,197	2,100	5,100	0	262,920	7,718	7,331	277,969 *
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	4,678	0	0	0	0	0	0	0	4,678	22	21	4,721
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 519,449</b>	<b>\$ 60,113</b>	<b>\$ 17,384</b>	<b>\$ 12,198</b>	<b>\$ 124,197</b>	<b>\$ 2,100</b>	<b>\$ 5,100</b>	<b>\$ -</b>	<b>\$ 502,155</b>	<b>\$ 8,870</b>	<b>\$ 8,425</b>	<b>\$ 519,449</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
SAN MARINO MANOR

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

Provider NPI:  
1750670469

OSHPD Facility Number:  
206190679

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)	\$ 149,744	85%							
	Property Tax (line 40)	26,661	15%	\$ 176,405						
005	Plant Operations and Maintenance			7,553	\$ 7,553					
010	Housekeeping			2,040	91	\$ 2,131				
060	Laundry and Linen			8,314	372	106	\$ 8,792			
065	Dietary			28,053	1,255	358	0	\$ 29,666		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			5,012	224	64	0	0	0	\$ 5,301
165	Administration			19,272	862	246	0	0	0	0
166	Medical Records			1,279	57	16	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	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			2,714	121	35	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			102,168	4,570	1,305	8,792	29,666	0	5,301
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 176,405	100%	\$ 176,405	\$ 7,553	\$ 2,131	\$ 8,792	\$ 29,666	\$ -	\$ 5,301

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
SAN MARINO MANOR

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

Provider NPI:  
1750670469

OSHPD Facility Number:  
206190679

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 85% Of Total	Property Tax 15% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 149,744	85%							
	Property Tax (line 40)	26,661	15%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 20,380	\$ 20,380				
166	Medical Records				1,353		\$ 1,353			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	0	17	1	\$ 18	\$ 15	\$ 3
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	601	40	641	544	97
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	1,303	86	1,390	1,180	210
083	Speech Pathology			0	0	30	2	32	27	5
085	Pharmacy			0	2,870	485	32	3,387	2,875	512
090	Laboratory			0	0	86	6	92	78	14
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	72	5	77	65	12
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			0	151,802	17,735	1,177	170,714	144,913	25,801
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	51	3	54	46	8
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 176,405	100%	\$ -	\$ 154,672	\$ 20,380	\$ 1,353	\$ 176,405	\$ 149,744	\$ 26,661

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
SAN MARINO MANOR

Provider NPI:  
1750670469

OSHPD Facility Number:  
206190679

Fiscal Period:  
APRIL 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. 61% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ -												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	422,915												
	Total Costs Allocable as Administration	422,915	61%											
167	CDPH Licensing Fees	10,161	1%											
168	Professional Liability Insurance	45,835	7%											
169	Quality Assurance Fees	211,585	31%											
174	Caregiver Training	0	0%											
	Total	690,496	100%						\$ 690,496					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ -	\$ 1,576	\$ -	\$ 1,576	579	\$ 355	\$ 9	\$ 38	\$ 177	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	0	55,432	0	55,432	20,369	12,476	300	1,352	6,242	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	120,161	0	120,161	44,154	27,043	650	2,931	13,530	0
083	Speech Pathology			0	0	2,754	0	2,754	1,012	620	15	67	310	0
085	Pharmacy			0	1,815	40,039	2,870	44,723	16,434	10,065	242	1,091	5,036	0
090	Laboratory			0	0	7,958	0	7,958	2,924	1,791	43	194	896	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	6,637	0	6,637	2,439	1,494	36	162	747	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			958,806	261,672	262,920	151,802	1,635,200	600,866	368,019	8,842	39,885	184,120	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	4,678	0	4,678	1,719	1,053	25	114	527	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 690,496		\$ 958,806	\$ 263,486	\$ 502,155	\$ 154,672	\$ 1,879,119	\$ 690,496					
	Total Administrative Costs							\$ 690,496		\$ 422,915	\$ 10,161	\$ 45,835	\$ 211,585	\$ -
	Unit Cost Multiplier							0.36745731						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 40,153	\$ 17,294	\$ 21,733	\$ 79,180							
	<b>TOTAL FACILITY COSTS</b>							\$ 2,648,795						

(To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
SAN MARINO MANOR

Provider NPI:  
1750670469

OSHPD Facility Number:  
206190679

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )		
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	437									
010	Housekeeping	118	118								
060	Laundry and Linen	481	481	481							
065	Dietary	1,623	1,623	1,623							
155	Social Services										
160	Activities	290	290	290							
165	Administration	1,115	1,115	1,115							
166	Medical Records	74	74	74							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies									1,576	1,576
077	Specialized Support Surfaces									0	0
080	Physical Therapy									55,432	55,432
081	Respiratory Therapy									0	0
082	Occupational Therapy									120,161	120,161
083	Speech Pathology									2,754	2,754
085	Pharmacy	157	157	157						44,723	44,723
090	Laboratory									7,958	7,958
095	Home Health Services									0	0
100	Other Ancillary Services									6,637	6,637
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	5,911	5,911	5,911	63,090	46,245	983,849	983,849	983,849	1,635,200	1,635,200
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									4,678	4,678
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	10,206	9,769	9,651	63,090	46,245	983,849	983,849	983,849	1,879,119	1,879,119
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 21,550	\$ 25,712			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.021903768	0.026134092			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 23,160	\$ 88,661	\$ 22,157	\$ 141,997	\$ -	\$ 3,352	\$ 25,850	\$ 12,887	\$ 27,266
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.37076466	9.18669052	0.35119886	3.07053194	0.00000000	0.00340668	0.02627436	0.00685777	0.01451013
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 60,113	\$ 17,384	\$ 12,198	\$ 124,197	\$ 2,100	\$ 5,100	\$ -	\$ 8,870	\$ 8,425
	UNIT COST MULTIPLIER (INDIRECT OTHER)		6.15344457	1.80127515	0.19334633	2.68562029	0.00213447	0.00518359	0.00000000	0.00472004	0.00448330
	TOTAL CAPITAL COSTS - SCH. 5	\$ 176,405	\$ 7,553	\$ 2,131	\$ 8,792	\$ 29,666	\$ -	\$ 5,301	\$ -	\$ 20,380	\$ 1,353
	UNIT COST MULTIPLIER (CAPITAL COSTS)	17.28444053	0.77319076	0.22078546	0.13935518	0.64149358	0.00000000	0.00538776	0.00000000	0.01084574	0.00071981

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SAN MARINO MANOR

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

Provider NPI:  
1750670469

OSHPD Facility Number:  
206190679

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	\$ 17,764	\$ 0	\$ 17,764	(Sch 3)
005	.20-.39	Fringe Benefits	6200	5,396	0	5,396	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	60,113	0	60,113	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 83,273	\$ 0	\$ 83,273	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 69,641	\$ 0	\$ 69,641	(Sch 3)
010	.20-.39	Fringe Benefits	6300	18,740	0	18,740	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	16,658	0	16,658	(Sch 4)
010		Housekeeping - Total	6300	\$ 105,039	\$ 0	\$ 105,039	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 16,826	\$ 0	\$ 16,826	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	7,241	0	7,241	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	2,786	0	2,786	(Sch 5)
035		Leases and Rentals	7200	7,422	0	7,422	(Sch 5)
040		Property Taxes	7300	35,570	(8,909)	26,661	(Sch 5)
045		Property Insurance	7400	0	0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	115,469	0	115,469	(Sch 5)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 373,626	\$ (8,909)	\$ 364,717	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 12,498	\$ 0	\$ 12,498	(Sch 3)
060	.20-.39	Fringe Benefits	6400	4,100	0	4,100	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	8,372	0	8,372	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 24,970	\$ 0	\$ 24,970	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 96,261	\$ 0	\$ 96,261	(Sch 3)
065	.20-.39	Fringe Benefits	6500	26,978	0	26,978	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	111,286	0	111,286	(Sch 4)
065		Dietary - Total	6500	\$ 234,525	\$ 0	\$ 234,525	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	1,576	0	1,576	(Sch 4)
075		Patient Supplies - Total	8100	\$ 1,576	\$ 0	\$ 1,576	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SAN MARINO MANOR

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

Provider NPI:  
1750670469

OSHPD Facility Number:  
206190679

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	55,432	0	55,432	(Sch 4)
080		Physical Therapy - Total	8200	\$ 55,432	\$ 0	\$ 55,432	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	120,161	0	120,161	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 120,161	\$ 0	\$ 120,161	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	2,754	0	2,754	(Sch 4)
083		Speech Pathology - Total	8280	\$ 2,754	\$ 0	\$ 2,754	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	38,790	0	38,790	(Sch 4)
085		Pharmacy - Total	8300	\$ 38,790	\$ 0	\$ 38,790	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	7,958	0	7,958	(Sch 4)
090		Laboratory - Total	8400	\$ 7,958	\$ 0	\$ 7,958	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	6,637	0	6,637	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 6,637	\$ 0	\$ 6,637	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SAN MARINO MANOR

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

Provider NPI:  
1750670469

OSHPD Facility Number:  
206190679

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 233,308	\$ 0	\$ 233,308	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 704,086	\$ 0	\$ 704,086	(Sch 2)
105	.20-.39	Fringe Benefits	6110	207,458	0	207,458	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	73,131	(826)	72,305	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 984,675	\$ (826)	\$ 983,849	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

**Provider Name:**  
SAN MARINO MANOR

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

**Provider NPI:**  
1750670469

**OSHPD Facility Number:**  
206190679

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
126	.40-.99	Other - Nonlabor	6160	0	0	0
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0

(Sch 4)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SAN MARINO MANOR

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

Provider NPI:  
1750670469

OSHPD Facility Number:  
206190679

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	4,678	0	4,678 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,678	\$ 0	\$ 4,678
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 989,353	\$ (826)	\$ 988,527
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 17,240	\$ 0	\$ 17,240 (Sch 2)
155	.20-.39	Fringe Benefits	6600	4,310	0	4,310 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,100	0	2,100 (Sch 4)
155		Social Services - Total	6600	\$ 23,650	\$ 0	\$ 23,650

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SAN MARINO MANOR

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

Provider NPI:  
1750670469

OSHPD Facility Number:  
206190679

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	\$ 20,081	\$ 0	\$ 20,081	(Sch 2)
160	.20-.39	Fringe Benefits	6700	5,631	0	5,631	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,793	0	2,793	(Sch 4)
160		Activities - Total	6700	\$ 28,505	\$ 0	\$ 28,505	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 247,950	\$ 0	\$ 247,950	(Sch 6)
165	.20-.39	Fringe Benefits	6900	47,078	0	47,078	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	246,525	(118,638)	127,887	(Sch 6)
165		Administration - Total	6900	\$ 541,553	\$ (118,638)	\$ 422,915	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 20,958	\$ 0	\$ 20,958	(Sch 3)
166	.20-.39	Fringe Benefits	6900	5,453	0	5,453	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,836	0	7,836	(Sch 4)
166		Medical Records - Total	6900	\$ 34,247	\$ 0	\$ 34,247	
167		CDPH Licensing Fees	6900	\$ 10,160	\$ 1	\$ 10,161	(Sch 6)
168		Professional Liability Insurance	6900	\$ 50,261	\$ (4,426)	\$ 45,835	(Sch 6)
169		Quality Assurance Fees	6900	\$ 256,449	\$ (44,864)	\$ 211,585	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 20,603	\$ 0	\$ 20,603	(Sch 3)
170	.20-.39	Fringe Benefits	6800	5,247	0	5,247	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 25,850	\$ 0	\$ 25,850	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 970,675	\$ (167,927)	\$ 802,748	
200		<b>Total</b>		\$ 2,826,457	\$ (177,662)	\$ 2,648,795	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 48,202	
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\* For informational purposes only, this amount is included in various cost centers above.

















Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN MARINO MANOR							APRIL 1, 2011 THROUGH DECEMBER 31, 2011			1750670469		14
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for information purpose only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300 and 2304	\$0	\$48,202	\$48,202		

Provider Name							Fiscal Period	Provider NPI	Adjustments		
SAN MARINO MANOR							APRIL 1, 2011 THROUGH DECEMBER 31, 2011	1750670469	14		
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	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$246,525	(\$4,237)	\$242,288 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	10,160	4,237	14,397 *	
							To reclassify reported expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
3	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	* 14,397	(4,236)	10,161	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 242,288	4,236	246,524 *	
							To reclassify facility license fees to the facility licensing fees cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52506				
4	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$50,261	(\$4,426)	\$45,835	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 246,524	4,426	250,950 *	
							To reclassify tax and stamping fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SAN MARINO MANOR							APRIL 1, 2011 THROUGH DECEMBER 31, 2011		1750670469		14
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>ADJUSTMENTS TO REPORTED COSTS</b>											
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$250,950		
5							To eliminate franchise tax board expense from the related party organization. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2122.2A, 2122.2B, 2300 and 2304			(\$2,687)	
6							To eliminate legal fees related to the prior owner. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(100,231)	
7							To eliminate travel and entertainment expense related to the prior owner. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(9,172)	
8							To eliminate employee special events expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)			(2,115)	
9							To eliminate income taxes related to the prior owner. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			<u>(8,858)</u> <u>(\$123,063)</u>	\$127,887
10	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees To reconcile the reported expenses to agree with the provider's cancelled checks. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$256,449	(\$44,864)	\$211,585

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
SAN MARINO MANOR							APRIL 1, 2011 THROUGH DECEMBER 31, 2011	1750670469		14
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>										
11	10.5	040	4	8A-1	040	4	Property Taxes To reflect the proper accrual of real property taxes applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300 and 2302.1	\$35,570	(\$8,909)	\$26,661
12	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reflect the proper accrual of pharmacy consultant expense applicable to the audit period. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1 and 2304	\$73,131	(\$826)	\$72,305

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN MARINO MANOR							APRIL 1, 2011 THROUGH DECEMBER 31, 2011			1750670469		14
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 PATIENT DAYS</u></b>												
13	4.1	5	2	1	15	N/A	Medi-Cal Days		13,854	(10,170)	3,684	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: April 1, 2011 through December 31, 2011 Payment Period: April 1, 2011 through March 31, 2013 Report Date: April 19, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51541					

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN MARINO MANOR							APRIL 1, 2011 THROUGH DECEMBER 31, 2011			1750670469		14
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
14	Not Reported			1	014	N/A	Overpayments 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		\$0	\$4,017	\$4,017	