

**REPORT
ON THE
RATE SETTING AUDIT**

**MARLINDA IMPERIAL, LLC
PASADENA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1548332117**

**FISCAL PERIOD ENDED
DECEMBER 4, 2012**

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

**Section Chief: Maria Delgado
Audit Supervisor: Deborah Lee
Auditor: Clara Yau**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 11, 2014

David Weaver, Administrator
Marlinda Imperial, LLC
Pasadena Meadows Nursing Center
150 Bellefontaine Street
Pasadena, CA 91105

MARLINDA IMPERIAL, LLC
NATIONAL PROVIDER IDENTIFIER: 1548332117
FISCAL PERIOD ENDED: DECEMBER 4, 2012

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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

David Weaver
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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—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified
Enclosure

David Weaver
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cc: Bill Azevedo
Senior Manager Health Care
Accurate Business Results
4541 East Anaheim Street
Long Beach, CA 90804

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MARLINDA IMPERIAL, LLC

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 4, 2012

NPI:
1548332117

OSHPD Facility No.:
206190505

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
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SKILLED NURSING CARE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$	N/A	\$	2,891,943	\$	88.23
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$	N/A	\$	841,953	\$	25.69
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$	N/A	\$	657,548	\$	20.06
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$	N/A	\$	35,236	\$	1.07
5	Property Taxes (Sch. 5, Ln. 105)	\$	N/A	\$	50,306	\$	1.53
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$	N/A	\$	32,862	\$	1.00
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$	N/A	\$	104,963	\$	3.20
8	Caregiver Training (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$	N/A	\$	414,704	\$	12.65
10	Cost of Administration (Sch. 6, Ln. 105)	\$	N/A	\$	1,405,485	\$	42.88
11	Cost of Routine Service/Audited Total Costs	\$	6,488,163	\$	6,435,001	\$	196.32
12	Total Patient Days (Adj)		32,778		32,778		
13	Cost Per Patient Day (Cost Divided by Days)	\$	197.94	\$	196.32		
14	Overpayments (Adj)	\$	0	\$	0		
15	Medi-Cal Days (Adj 8)		23,846		23,880		
16	Medi-Cal Managed Care Days (Adj)				0		

INTERMEDIATE CARE

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		
21	Medi-Cal Days (Adj)		0		0		

MENTALLY DISORDERED CARE

22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	0	\$	0		
23	Total Patient Days (Adj)		0		0		
24	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
25	Overpayments (Adj)	\$	0	\$	0		

DEVELOPMENTALLY DISABLED CARE

26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	0	\$	0		
27	Total Patient Days (Adj)		0		0		
28	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
29	Overpayments (Adj)	\$	0	\$	0		
30	Medi-Cal Days (Adj)		0		0		

SUBACUTE CARE

31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$	N/A	\$	0	\$	0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$	N/A	\$	0	\$	0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$	N/A	\$	0	\$	0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$	N/A	\$	0	\$	0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$	N/A	\$	0	\$	0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$	N/A	\$	0	\$	0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$	N/A	\$	0	\$	0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$	N/A	\$	0	\$	0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$	N/A	\$	0	\$	0.00
40	Cost of Administration (Subacute Care Sch. 1, Ln. 34)	\$	N/A	\$	0	\$	0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$	0	\$	0	\$	0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)		0		0		
43	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$	0	\$	0		

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MARLINDA IMPERIAL, LLC

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 4, 2012

NPI:
1548332117

OSHPD Facility No.:
206190505

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
MARLINDA IMPERIAL, LLC

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 4, 2012

NPI:
1548332117

OSHPD Facility No.:
206190505

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	\$ 54,842	\$ 54,842		
160	Activities	78,986		\$ 78,986	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	194,134	0	0	194,134
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	198,372	0	0	198,372
083	Speech Pathology	25,844	0	0	25,844
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	2,758,115	54,842	78,986	2,891,943 *
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	\$ 3,310,293	\$ 54,842	\$ 78,986	\$ 3,310,293

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
MARLINDA IMPERIAL, LLC

NPI:
1548332117

OSHPD Facility Number:
206190505

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 4, 2012

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	\$ 105,707	\$ 105,707										
010	Housekeeping	170,309	670	\$ 170,979									
060	Laundry and Linen	78,305	3,275	5,331	\$ 86,911								
065	Dietary	358,889	9,392	15,288	0	\$ 383,569							
155	Social Services	N/A	346	562	0	0	\$ 908						
160	Activities	N/A	3,378	5,499	0	0	0	\$ 8,877					
165	Administration	N/A	4,080	6,641	0	0	0	0		\$ 10,720	\$ 10,720		
166	Medical Records	71,670	2,512	4,089	0	0	0	0		78,270		\$ 78,270	
170	Inservice Education - Nursing	80,263	547	890	0	0	0	0	\$ 81,700				
ANCILLARY SERVICES													
075	Patient Supplies		258	420	0	0	0	0	0	678	35	252	\$ 964
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,336	2,174	0	0	0	0	0	3,510	419	3,059	6,988
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		670	1,091	0	0	0	0	0	1,762	420	3,069	5,251
083	Speech Pathology		222	361	0	0	0	0	0	583	56	411	1,050
085	Pharmacy		222	361	0	0	0	0	0	583	535	3,904	5,022
090	Laboratory		0	0	0	0	0	0	0	0	64	464	528
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	53	386	439
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		77,738	126,543	86,911	383,569	908	8,877	81,700	766,245	9,120	66,588	841,953 *
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		1,062	1,729	0	0	0	0	0	2,792	19	137	2,948
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 865,143	\$ 105,707	\$ 170,979	\$ 86,911	\$ 383,569	\$ 908	\$ 8,877	\$ 81,700	\$ 776,153	\$ 10,720	\$ 78,270	\$ 865,143

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
MARLINDA IMPERIAL, LLC

NPI:
1548332117

OSHPD Facility Number:
206190505

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 4, 2012

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	\$ 167,700	\$ 167,700										
010	Housekeeping	32,329	1,064	\$ 33,393									
060	Laundry and Linen	30,858	5,196	1,041	\$ 37,095								
065	Dietary	256,247	14,900	2,986	0	\$ 274,132							
155	Social Services	1,007	548	110	0	0	\$ 1,665						
160	Activities	5,215	5,359	1,074	0	0	0	\$ 11,648					
165	Administration	N/A	6,472	1,297	0	0	0	0		\$ 7,769	\$ 7,769		
166	Medical Records	3,256	3,985	798	0	0	0	0		8,039		\$ 8,039	
170	Inservice Education - Nursing	3,122	867	174	0	0	0	0	\$ 4,163				
ANCILLARY SERVICES													
075	Patient Supplies	15,214	409	82	0	0	0	0	0	15,705	25	26	\$ 15,756
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	2,119	425	0	0	0	0	0	2,544	304	314	3,162
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,064	213	0	0	0	0	0	1,277	305	315	1,897
083	Speech Pathology	0	352	71	0	0	0	0	0	422	41	42	505
085	Pharmacy	255,814	352	71	0	0	0	0	0	256,236	388	401	257,025
090	Laboratory	30,561	0	0	0	0	0	0	0	30,561	46	48	30,655
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	25,426	0	0	0	0	0	0	0	25,426	38	40	25,504
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	167,353	123,329	24,714	37,095	274,132	1,665	11,648	4,163	644,099	6,609	6,839	657,548 *
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	3,325	1,686	338	0	0	0	0	0	5,348	14	14	5,376
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 997,427	\$ 167,700	\$ 33,393	\$ 37,095	\$ 274,132	\$ 1,665	\$ 11,648	\$ 4,163	\$ 981,619	\$ 7,769	\$ 8,039	\$ 997,427

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MARLINDA IMPERIAL, LLC

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 4, 2012

NPI:
1548332117

OSHPD Facility Number:
206190505

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 36,906	41%							
	Property Tax (line 40)	52,691	59%	\$ 89,597						
005	Plant Operations and Maintenance			4,854	\$ 4,854					
010	Housekeeping			537	31	\$ 568				
060	Laundry and Linen			2,625	150	18	\$ 2,794			
065	Dietary			7,529	431	51	0	\$ 8,011		
155	Social Services			277	16	2	0	0	\$ 295	
160	Activities			2,708	155	18	0	0	0	\$ 2,882
165	Administration			3,270	187	22	0	0	0	0
166	Medical Records			2,014	115	14	0	0	0	0
170	Inservice Education - Nursing			438	25	3	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			207	12	1	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,071	61	7	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			537	31	4	0	0	0	0
083	Speech Pathology			178	10	1	0	0	0	0
085	Pharmacy			178	10	1	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			62,321	3,570	421	2,794	8,011	295	2,882
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			852	49	6	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 89,597	100%	\$ 89,597	\$ 4,854	\$ 568	\$ 2,794	\$ 8,011	\$ 295	\$ 2,882

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MARLINDA IMPERIAL, LLC

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 4, 2012

NPI:
1548332117

OSHPD Facility Number:
206190505

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 41% Of Total	Property Tax 59% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 36,906	41%							
	Property Tax (line 40)	52,691	59%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 3,480	\$ 3,480				
166	Medical Records				2,142		\$ 2,142			
170	Inservice Education - Nursing			\$ 466						
	ANCILLARY SERVICES									
075	Patient Supplies			0	220	11	7	\$ 238	\$ 98	\$ 140
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	1,139	136	84	1,359	560	799
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	572	136	84	792	326	466
083	Speech Pathology			0	189	18	11	219	90	129
085	Pharmacy			0	189	174	107	470	193	276
090	Laboratory			0	0	21	13	33	14	20
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	17	11	28	11	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			466	80,759	2,960	1,823	85,542	35,236	50,306 *
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	906	6	4	916	377	539
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 89,597	100%	\$ 466	\$ 83,975	\$ 3,480	\$ 2,142	\$ 89,597	\$ 36,906	\$ 52,691

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
MARLINDA IMPERIAL, LLC

NPI:
1548332117

OSHPD Facility Number:
206190505

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 4, 2012

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. 72% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 21% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 15,176												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,636,897												
	Total Costs Allocable as Administration	1,652,073	72%											
167	CDPH Licensing Fees	38,628	2%											
168	Professional Liability Insurance	123,379	5%											
169	Quality Assurance Fees	487,463	21%											
174	Caregiver Training	0	0%											
	Total	2,301,543	100%						\$ 2,301,543					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 0	\$ 678	\$ 15,705	\$ 220	\$ 16,603	7,417	\$ 5,324	\$ 124	\$ 398	\$ 1,571	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			194,134	3,510	2,544	1,139	201,327	89,938	64,558	1,509	4,821	19,049	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			198,372	1,762	1,277	572	201,983	90,231	64,769	1,514	4,837	19,111	0
083	Speech Pathology			25,844	583	422	189	27,038	12,079	8,670	203	648	2,558	0
085	Pharmacy			0	583	256,236	189	257,008	114,812	82,413	1,927	6,155	24,317	0
090	Laboratory			0	0	30,561	0	30,561	13,652	9,800	229	732	2,892	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	25,426	0	25,426	11,358	8,153	191	609	2,406	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			2,891,943	766,245	644,099	80,759	4,383,046	1,958,015	1,405,485	32,862	104,963	414,704	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	2,792	5,348	906	9,046	4,041	2,901	68	217	856	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,301,543		\$ 3,310,293	\$ 776,153	\$ 981,619	\$ 83,975	\$ 5,152,039	\$ 2,301,543					
	Total Administrative Costs							\$ 2,301,543		\$ 1,652,073	\$ 38,628	\$ 123,379	\$ 487,463	\$ 0
	Unit Cost Multiplier							0.44672468						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 88,990	\$ 15,808	\$ 5,622	\$ 110,421							
	TOTAL FACILITY COSTS							\$ 7,564,003						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
MARLINDA IMPERIAL, LLC

NPI:
1548332117

OSHPD Facility Number:
206190505

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 4, 2012

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)		
	GENERAL SERVICES))))))))		
005	Plant Operations and Maintenance	1,174									
010	Housekeeping	130	130								
060	Laundry and Linen	635	635	635							
065	Dietary	1,821	1,821	1,821							
155	Social Services	67	67	67							
160	Activities	655	655	655							
165	Administration	791	791	791							
166	Medical Records	487	487	487							
170	Inservice Education - Nursing	106	106	106							
	ANCILLARY SERVICES										
075	Patient Supplies	50	50	50						16,603	16,603
077	Specialized Support Surfaces									0	0
080	Physical Therapy	259	259	259						201,327	201,327
081	Respiratory Therapy									0	0
082	Occupational Therapy	130	130	130						201,983	201,983
083	Speech Pathology	43	43	43						27,038	27,038
085	Pharmacy	43	43	43						257,008	257,008
090	Laboratory									30,561	30,561
095	Home Health Services									0	0
100	Other Ancillary Services									25,426	25,426
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	15,073	15,073	15,073	162,525	97,515	2,925,468	2,925,468	2,925,468	4,383,046	4,383,046
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	206	206	206						9,046	9,046
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	21,670	20,496	20,366	162,525	97,515	2,925,468	2,925,468	2,925,468	5,152,039	5,152,039
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 54,842	\$ 78,986			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.018746402	0.026999441			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 105,707	\$ 170,979	\$ 86,911	\$ 383,569	\$ 908	\$ 8,877	\$ 81,700	\$ 10,720	\$ 78,270
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		5.15744536	8.39533870	0.53475476	3.93343198	0.00031039	0.00303441	0.02792702	0.00208078	0.01519208
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 167,700	\$ 33,393	\$ 37,095	\$ 274,132	\$ 1,665	\$ 11,648	\$ 4,163	\$ 7,769	\$ 8,039
	UNIT COST MULTIPLIER (INDIRECT OTHER)		8.18208431	1.63962835	0.22824050	2.81118124	0.00056916	0.00398166	0.00142306	0.00150794	0.00156039
	TOTAL CAPITAL COSTS - SCH. 5	\$ 89,597	\$ 4,854	\$ 568	\$ 2,794	\$ 8,011	\$ 295	\$ 2,882	\$ 466	\$ 3,480	\$ 2,142
	UNIT COST MULTIPLIER (CAPITAL COSTS)	4.13461006	0.23682827	0.02790371	0.01718863	0.08215353	0.00010076	0.00098499	0.00015940	0.00067544	0.00041585

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MARLINDA IMPERIAL, LLC

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 4, 2012

NPI:
1548332117

OSHPD Facility Number:
206190505

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	\$ 79,417	\$ 0	\$ 79,417	(Sch 3)
005	.20-.39	Fringe Benefits	6200	40,220	(13,930)	26,290	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	167,700	0	167,700	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 287,337	\$ (13,930)	\$ 273,407	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 124,952	\$ 0	\$ 124,952	(Sch 3)
010	.20-.39	Fringe Benefits	6300	31,427	13,930	45,357	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	32,329	0	32,329	(Sch 4)
010		Housekeeping - Total	6300	\$ 188,708	\$ 13,930	\$ 202,638	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 34,356	\$ 0	\$ 34,356	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	2,550	0	2,550	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	52,691	0	52,691	(Sch 5)
045		Property Insurance	7400	15,176	0	15,176	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 580,818	\$ 0	\$ 580,818	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 56,712	\$ 0	\$ 56,712	(Sch 3)
060	.20-.39	Fringe Benefits	6400	21,593	0	21,593	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	30,858	0	30,858	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 109,163	\$ 0	\$ 109,163	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 264,865	\$ 0	\$ 264,865	(Sch 3)
065	.20-.39	Fringe Benefits	6500	94,024	0	94,024	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	256,247	0	256,247	(Sch 4)
065		Dietary - Total	6500	\$ 615,136	\$ 0	\$ 615,136	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	15,214	0	15,214	(Sch 4)
075		Patient Supplies - Total	8100	\$ 15,214	\$ 0	\$ 15,214	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MARLINDA IMPERIAL, LLC

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 4, 2012

NPI:
1548332117

OSHPD Facility Number:
206190505

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	194,134	0	194,134	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 194,134	\$ 0	\$ 194,134	
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	198,372	0	198,372	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 198,372	\$ 0	\$ 198,372	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	25,844	0	25,844	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 25,844	\$ 0	\$ 25,844	
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	255,814	0	255,814	(Sch 4)
085		Pharmacy - Total	8300	\$ 255,814	\$ 0	\$ 255,814	
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	30,561	0	30,561	(Sch 4)
090		Laboratory - Total	8400	\$ 30,561	\$ 0	\$ 30,561	
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	25,426	0	25,426	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 25,426	\$ 0	\$ 25,426	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MARLINDA IMPERIAL, LLC

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 4, 2012

NPI:
1548332117

OSHPD Facility Number:
206190505

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		\$ 745,365	\$ 0	\$ 745,365	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,098,908	\$ (48,237)	\$ 2,050,671	(Sch 2)
105	.20-.39	Fringe Benefits	6110	724,085	(16,641)	707,444	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	167,353	0	167,353	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,990,346	\$ (64,878)	\$ 2,925,468	
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:
MARLINDA IMPERIAL, LLC

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 4, 2012

NPI:
1548332117

OSHPD Facility Number:
206190505

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	3,325	0	3,325	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,325	\$ 0	\$ 3,325	
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		\$ 2,993,671	\$ (64,878)	\$ 2,928,793	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 38,886	\$ 0	\$ 38,886	(Sch 2)
155	.20-.39	Fringe Benefits	6600	15,956	0	15,956	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,007	0	1,007	(Sch 4)
155		Social Services - Total	6600	\$ 55,849	\$ 0	\$ 55,849	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MARLINDA IMPERIAL, LLC

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 4, 2012

NPI:
1548332117

OSHPD Facility Number:
206190505

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	\$ 55,111	\$ 0	\$ 55,111	(Sch 2)
160	.20-.39	Fringe Benefits	6700	23,875	0	23,875	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,215	0	5,215	(Sch 4)
160		Activities - Total	6700	\$ 84,201	\$ 0	\$ 84,201	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 308,412	\$ 48,237	\$ 356,649	(Sch 6)
165	.20-.39	Fringe Benefits	6900	138,851	13,171	152,022	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,126,206	2,020	1,128,226	(Sch 6)
165		Administration - Total	6900	\$ 1,573,469	\$ 63,428	\$ 1,636,897	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 54,633	\$ 0	\$ 54,633	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,567	3,470	17,037	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,256	0	3,256	(Sch 4)
166		Medical Records - Total	6900	\$ 71,456	\$ 3,470	\$ 74,926	
167		CDPH Licensing Fees	6900	\$ 38,628	\$ 0	\$ 38,628	(Sch 6)
168		Professional Liability Insurance	6900	\$ 169,750	\$ (46,371)	\$ 123,379	(Sch 6)
169		Quality Assurance Fees	6900	\$ 487,463	\$ 0	\$ 487,463	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 59,170	\$ 0	\$ 59,170	(Sch 3)
170	.20-.39	Fringe Benefits	6800	21,093	0	21,093	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	3,122	0	3,122	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 83,385	\$ 0	\$ 83,385	
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		\$ 2,564,201	\$ 20,527	\$ 2,584,728	
200		Total		\$ 7,608,354	\$ (44,351)	\$ 7,564,003	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 199,451	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			NPI		Adjustments
MARLINDA IMPERIAL, LLC							JANUARY 1, 2012 THROUGH DECEMBER 4, 2014			1548332117		8
Report References							Explanation of Audit Adjustments			As Reported		As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				As Reported	Increase (Decrease)	As Adjusted
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Group Health Insurance To identify Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$199,451	\$199,451

Provider Name							Fiscal Period	NPI	Adjustments	
MARLINDA IMPERIAL, LLC							JANUARY 1, 2012 THROUGH DECEMBER 4, 2014	1548332117	8	
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>										
2	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$40,220	(\$13,930)	\$26,290
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	31,427	13,930	45,357
							To reclassify housekeeping payroll taxes to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			
3	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	\$138,851	(\$3,470)	\$135,381 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	13,567	3,470	17,037
							To reclassify medical records employee benefit expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			
4	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$2,098,908	(\$44,872)	\$2,054,036 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	724,085	(15,480)	708,605 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	308,412	44,872	353,284 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 135,381	15,480	150,861 *
							To reclassify Central Supply Clerk wages and benefits to the Administration cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501			
5	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	* \$2,054,036	(\$3,365)	\$2,050,671
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 708,605	(1,161)	707,444
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* 353,284	3,365	356,649
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 150,861	1,161	152,022
							To reclassify reported payroll expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			

Provider Name							Fiscal Period		NPI		Adjustments
MARLINDA IMPERIAL, LLC							JANUARY 1, 2012 THROUGH DECEMBER 4, 2014		1548332117		8
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>											
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$1,126,206	\$2,020	\$1,128,226	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	169,750	(2,020)	167,730 *	
							To reclassify taxes and other 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	NPI	Adjustments		
MARLINDA IMPERIAL, LLC							JANUARY 1, 2012 THROUGH DECEMBER 4, 2014	1548332117	8		
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 REPORTED COSTS</u>											
7	10.5	168	4	8A-1	168	4	Professional Liability Insurance To adjust the reported liability insurance expense to agree with provider's invoice. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	*	\$167,730	(\$44,351)	\$123,379

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
MARLINDA IMPERIAL, LLC							JANUARY 1, 2012 THROUGH DECEMBER 4, 2014	1548332117	8	
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 REPORTED PATIENT DAYS</u>										
8	4.1	5	2	1	15		Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2012 through December 04, 2012 Payment Period: January 01, 2012 through December 31, 2013 Report Date: January 7, 2014 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	23,846	34	23,880