

**REPORT  
ON THE  
RATE SETTING AUDIT**

**MARYCREST MANOR  
CULVER CITY, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1932193984**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2012**

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

**Section Chief: Maria Delgado  
Audit Supervisor: Ginn Sampson  
Auditor: Derek Bradley**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

November 25, 2013

Sister Veronica Del Carmen, Administrator  
Marycrest Manor  
10664 Saint James Drive  
Culver City, CA 90230

MARYCREST MANOR  
NATIONAL PROVIDER IDENTIFIER: 1932193984  
FISCAL PERIOD ENDED: DECEMBER 31, 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 that include a summary of the total due the State in the amount of \$8, which resulted from Medi-Cal overpayments

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

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

Sister Veronica Del Carmen  
Page 2

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

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

Provider Name:  
MARYCREST MANOR

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1932193984

OSHPD Facility No.:  
206190508

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	\$	1,741,999	\$	86.71
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$	N/A	\$	690,855	\$	34.39
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$	N/A	\$	530,199	\$	26.39
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$	N/A	\$	95,265	\$	4.74
5	Property Taxes (Sch. 5, Ln. 105)	\$	N/A	\$	20,897	\$	1.04
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$	N/A	\$	14,129	\$	0.70
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$	N/A	\$	33,446	\$	1.66
8	Caregiver Training (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$	N/A	\$	247,869	\$	12.34
10	Cost of Administration (Sch. 6, Ln. 105)	\$	N/A	\$	402,400	\$	20.03
11	Cost of Routine Service/Audited Total Costs	\$	3,967,413	\$	3,777,060	\$	188.01
12	Total Patient Days (Adj )		20,090		20,090		
13	Cost Per Patient Day (Cost Divided by Days)	\$	197.48	\$	188.01		
14	Overpayments (Adj 9)	\$	0	\$	(8)		
15	Medi-Cal Days (Adj 8)		9,495		9,474		
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:  
MARYCREST MANOR

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1932193984

OSHPD Facility No.:  
206190508

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:**  
MARYCREST MANOR

**Fiscal Period:**  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

**NPI:**  
1932193984

**OSHPD Facility No.:**  
206190508

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 38,490	\$ 38,490		
160	Activities	84,356		\$ 84,356	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	61,494	0	0	61,494 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	139,935	0	0	139,935 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	53,602	0	0	53,602 ***
083	Speech Pathology	44,259	0	0	44,259 ***
085	Pharmacy	0	0	0	0 ***
090	Laboratory	0	0	0	0 ***
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0 **
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	1,619,153	38,490	84,356	1,741,999 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 **
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,041,289</b>	<b>\$ 38,490</b>	<b>\$ 84,356</b>	<b>\$ 2,041,289</b>

\* (To Schedule 1)

\*\* (To Subacute Care - Pediatric Schedule 1)

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

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
MARYCREST MANOR

NPI:  
1932193984

OSHPD Facility Number:  
206190508

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 97,001	\$ 97,001										
010	Housekeeping	132,357	573	\$ 132,930									
060	Laundry and Linen	31,784	1,901	3,628	\$ 37,313								
065	Dietary	303,198	11,491	21,935	0	\$ 336,625							
155	Social Services	N/A	2,129	4,063	0	0	\$ 6,192						
160	Activities	N/A	3,532	6,743	0	0	0	\$ 10,275					
165	Administration	N/A	6,105	11,654	0	0	0	0		\$ 17,760	\$ 17,760		
166	Medical Records	157,225	368	703	0	0	0	0		158,297		\$ 158,297	
170	Inservice Education - Nursing	32,611	561	1,072	0	0	0	0	\$ 34,244				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		860	1,641	0	0	0	0	0	2,501	529	4,714	\$ 7,743
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	34	303	337
080	Physical Therapy		266	508	0	0	0	0	0	774	719	6,410	7,903
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		132	251	0	0	0	0	0	383	277	2,466	3,125
083	Speech Pathology		111	212	0	0	0	0	0	323	229	2,037	2,589
085	Pharmacy		424	809	0	0	0	0	0	1,233	393	3,503	5,130
090	Laboratory		0	0	0	0	0	0	0	0	63	557	620
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	407	453
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		41,442	79,107	37,313	336,625	6,192	10,275	34,244	545,197	14,693	130,965	690,855
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		316	603	0	0	0	0	0	919	12	111	1,042
145	Other Nonreimbursable		26,790	0	0	0	0	0	0	26,790	766	6,823	34,379
	<b>TOTAL</b>	<b>\$ 754,176</b>	<b>\$ 97,001</b>	<b>\$ 132,930</b>	<b>\$ 37,313</b>	<b>\$ 336,625</b>	<b>\$ 6,192</b>	<b>\$ 10,275</b>	<b>\$ 34,244</b>	<b>\$ 578,120</b>	<b>\$ 17,760</b>	<b>\$ 158,297</b>	<b>\$ 754,176</b>

\* (To Schedule 1)

\*\* (To Subacute Care - Pediatric Schedule 1)

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

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
MARYCREST MANOR

NPI:  
1932193984

OSHPD Facility Number:  
206190508

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 282,033	\$ 282,033										
010	Housekeeping	13,479	1,666	\$ 15,145									
060	Laundry and Linen	74,242	5,526	413	\$ 80,181								
065	Dietary	167,722	33,411	2,499	0	\$ 203,633							
155	Social Services	2,255	6,189	463	0	0	\$ 8,907						
160	Activities	1,359	10,270	768	0	0	0	\$ 12,397					
165	Administration	N/A	17,751	1,328	0	0	0	0		\$ 19,079	\$ 19,079		
166	Medical Records	7,480	1,071	80	0	0	0	0		8,631		\$ 8,631	
170	Inservice Education - Nursing	4,005	1,632	122	0	0	0	0	\$ 5,759				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	36,239	2,499	187	0	0	0	0	0	38,925	568	257	\$ 39,751
077	Specialized Support Surfaces	6,716	0	0	0	0	0	0	0	6,716	37	17	6,769
080	Physical Therapy	0	774	58	0	0	0	0	0	832	773	350	1,954
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	383	29	0	0	0	0	0	411	297	134	843
083	Speech Pathology	0	323	24	0	0	0	0	0	347	246	111	704
085	Pharmacy	74,312	1,233	92	0	0	0	0	0	75,637	422	191	76,250
090	Laboratory	12,344	0	0	0	0	0	0	0	12,344	67	30	12,442
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	9,022	0	0	0	0	0	0	0	9,022	49	22	9,093
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	66,889	120,494	9,013	80,181	203,633	8,907	12,397	5,759	507,273	15,785	7,141	530,199
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	918	69	0	0	0	0	0	987	13	6	1,006
145	Other Nonreimbursable	0	77,892	0	0	0	0	0	0	77,892	822	372	79,086
	<b>TOTAL</b>	<b>\$ 758,097</b>	<b>\$ 282,033</b>	<b>\$ 15,145</b>	<b>\$ 80,181</b>	<b>\$ 203,633</b>	<b>\$ 8,907</b>	<b>\$ 12,397</b>	<b>\$ 5,759</b>	<b>\$ 730,386</b>	<b>\$ 19,079</b>	<b>\$ 8,631</b>	<b>\$ 758,097</b>

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

ALLOCATION OF CAPITAL COSTS

Provider Name:  
MARYCREST MANOR

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1932193984

OSHPD Facility Number:  
206190508

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
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 138,008	82%							
	Property Tax (line 40)	30,273	18%	\$ 168,281						
005	Plant Operations and Maintenance			6,026	\$ 6,026					
010	Housekeeping			959	36	\$ 994				
060	Laundry and Linen			3,179	118	27	\$ 3,324			
065	Dietary			19,222	714	164	0	\$ 20,100		
155	Social Services			3,561	132	30	0	0	\$ 3,723	
160	Activities			5,908	219	50	0	0	0	\$ 6,178
165	Administration			10,212	379	87	0	0	0	0
166	Medical Records			616	23	5	0	0	0	0
170	Inservice Education - Nursing			939	35	8	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			1,438	53	12	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			445	17	4	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			220	8	2	0	0	0	0
083	Speech Pathology			186	7	2	0	0	0	0
085	Pharmacy			709	26	6	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			69,321	2,574	592	3,324	20,100	3,723	6,178
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			528	20	5	0	0	0	0
145	Other Nonreimbursable			44,812	1,664	0	0	0	0	0
	<b>TOTAL</b>	\$ 168,281	100%	\$ 168,281	\$ 6,026	\$ 994	\$ 3,324	\$ 20,100	\$ 3,723	\$ 6,178

\* (To Schedule 1)

\*\* (To Subacute Care - Pediatric Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
MARYCREST MANOR

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1932193984

OSHPD Facility Number:  
206190508

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 82% Of Total	Property Tax 18% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 138,008	82%							
	Property Tax (line 40)	30,273	18%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 10,679	\$ 10,679				
166	Medical Records				644		\$ 644			
170	Inservice Education - Nursing			\$ 982						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	1,504	318	19	\$ 1,841	\$ 1,510	\$ 331 ***
077	Specialized Support Surfaces			0	0	20	1	22	18	4 ***
080	Physical Therapy			0	465	432	26	924	758	166 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	230	166	10	407	333	73 ***
083	Speech Pathology			0	194	137	8	340	279	61 ***
085	Pharmacy			0	742	236	14	992	814	178 ***
090	Laboratory			0	0	38	2	40	33	7 ***
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	27	2	29	24	5
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			982	106,794	8,835	533	116,163	95,265	20,897 *
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	552	7	0	560	459	101
145	Other Nonreimbursable			0	46,476	460	28	46,964	38,515	8,449
	<b>TOTAL</b>	\$ 168,281	100%	\$ 982	\$ 156,958	\$ 10,679	\$ 644	\$ 168,281	\$ 138,008	\$ 30,273

\* (To Schedule 1)  
\*\* (To Subacute Care - Pediatric Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
MARYCREST MANOR

NPI:  
1932193984

OSHPD Facility Number:  
206190508

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 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. 58% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 36% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 5,392												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	480,988												
	Total Costs Allocable as Administration	486,380	58%											
167	CDPH Licensing Fees	17,078	2%											
168	Professional Liability Insurance	40,426	5%											
169	Quality Assurance Fees	299,599	36%											
174	Caregiver Training	0	0%											
	Total	843,483	100%						\$ 843,483					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 61,494	\$ 2,501	\$ 38,925	\$ 1,504	\$ 104,424	25,117	\$ 14,483	\$ 509	\$ 1,204	\$ 8,921	\$ 0
077	Specialized Support Surfaces			0	0	6,716	0	6,716	1,615	931	33	77	574	0
080	Physical Therapy			139,935	774	832	465	142,006	34,157	19,696	692	1,637	12,132	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			53,602	383	411	230	54,626	13,139	7,577	266	630	4,667	0
083	Speech Pathology			44,259	323	347	194	45,124	10,854	6,259	220	520	3,855	0
085	Pharmacy			0	1,233	75,637	742	77,612	18,668	10,765	378	895	6,631	0
090	Laboratory			0	0	12,344	0	12,344	2,969	1,712	60	142	1,055	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	9,022	0	9,022	2,170	1,251	44	104	771	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			1,741,999	545,197	507,273	106,794	2,901,264	697,844	402,400	14,129	33,446	247,869	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	919	987	552	2,458	591	341	12	28	210	0
145	Other Nonreimbursable			0	26,790	77,892	46,476	151,158	36,358	20,965	736	1,743	12,914	0
	<b>SUBTOTAL</b>	\$ 843,483		\$ 2,041,289	\$ 578,120	\$ 730,386	\$ 156,958	\$ 3,506,753	\$ 843,483					
	Total Administrative Costs							\$ 843,483		\$ 486,380	\$ 17,078	\$ 40,426	\$ 299,599	\$ 0
	Unit Cost Multiplier							0.24053107						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 176,056	\$ 27,711	\$ 11,323	\$ 215,090							
	<b>TOTAL FACILITY COSTS</b>							\$ 4,565,326						

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

STATISTICS FOR COST ALLOCATION

Provider Name:  
MARYCREST MANOR

NPI:  
1932193984

OSHPD Facility Number:  
206190508

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 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)		
	<b>GENERAL SERVICES</b>	)	)	)	)	)	)	)	)		
005	Plant Operations and Maintenance	1,232									
010	Housekeeping	196	196								
060	Laundry and Linen	650	650	650							
065	Dietary	3,930	3,930	3,930							
155	Social Services	728	728	728							
160	Activities	1,208	1,208	1,208							
165	Administration	2,088	2,088	2,088							
166	Medical Records	126	126	126							
170	Inservice Education - Nursing	192	192	192							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	294	294	294						104,424	104,424
077	Specialized Support Surfaces									6,716	6,716
080	Physical Therapy	91	91	91						142,006	142,006
081	Respiratory Therapy									0	0
082	Occupational Therapy	45	45	45						54,626	54,626
083	Speech Pathology	38	38	38						45,124	45,124
085	Pharmacy	145	145	145						77,612	77,612
090	Laboratory									12,344	12,344
095	Home Health Services									0	0
100	Other Ancillary Services									9,022	9,022
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	14,173	14,173	14,173	198,110	59,433	1,686,042	1,686,042	1,686,042	2,901,264	2,901,264
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	108	108	108						2,458	2,458
145	Other Nonreimbursable	9,162	9,162							151,158	151,158
	<b>TOTAL STATISTICS</b>	34,406	33,174	23,816	198,110	59,433	1,686,042	1,686,042	1,686,042	3,506,753	3,506,753
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 38,490	\$ 84,356			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.022828613	0.050031968			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 97,001	\$ 132,930	\$ 37,313	\$ 336,625	\$ 6,192	\$ 10,275	\$ 34,244	\$ 17,760	\$ 158,297
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.92400675	5.58154624	0.18834289	5.66393794	0.00367253	0.00609398	0.02031033	0.00506440	0.04514054
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 282,033	\$ 15,145	\$ 80,181	\$ 203,633	\$ 8,907	\$ 12,397	\$ 5,759	\$ 19,079	\$ 8,631
	UNIT COST MULTIPLIER (INDIRECT OTHER)		8.50162778	0.63593043	0.40473178	3.42625484	0.00528287	0.00735282	0.00341594	0.00544071	0.00246135
	TOTAL CAPITAL COSTS - SCH. 5	\$ 168,281	\$ 6,026	\$ 994	\$ 3,324	\$ 20,100	\$ 3,723	\$ 6,178	\$ 982	\$ 10,679	\$ 644
	UNIT COST MULTIPLIER (CAPITAL COSTS)	4.89103645	0.18164095	0.04174693	0.01678045	0.33819070	0.00220831	0.00366434	0.00058241	0.00304524	0.00018377

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MARYCREST MANOR

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1932193984

OSHPD Facility Number:  
206190508

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	\$ 83,832	\$ 0	\$ 83,832	(Sch 3)
005	.20-.39	Fringe Benefits	6200	13,169	0	13,169	(Sch 3)
005	.79	Agency Staff	6200	115,881	(115,881)	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	166,152	115,881	282,033	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 379,034	\$ 0	\$ 379,034	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	132,357	0	132,357	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	13,479	0	13,479	(Sch 4)
010		Housekeeping - Total	6300	\$ 145,836	\$ 0	\$ 145,836	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 74,028	\$ 0	\$ 74,028	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	55,173	0	55,173	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	8,807	0	8,807	(Sch 5)
040		Property Taxes	7300	30,273	0	30,273	(Sch 5)
045		Property Insurance	7400	5,392	0	5,392	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 698,543	\$ 0	\$ 698,543	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	103,601	(71,817)	31,784	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	2,425	71,817	74,242	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 106,026	\$ 0	\$ 106,026	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 32,192	\$ 0	\$ 32,192	(Sch 3)
065	.20-.39	Fringe Benefits	6500	6,952	0	6,952	(Sch 3)
065	.79	Agency Staff	6500	264,054	0	264,054	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	167,722	0	167,722	(Sch 4)
065		Dietary - Total	6500	\$ 470,920	\$ 0	\$ 470,920	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 53,137	\$ 0	\$ 53,137	(Sch 2)
075	.20-.39	Fringe Benefits	8100	8,357	0	8,357	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	36,239	0	36,239	(Sch 4)
075		Patient Supplies - Total	8100	\$ 97,733	\$ 0	\$ 97,733	
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	6,716	0	6,716	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 6,716	\$ 0	\$ 6,716	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MARYCREST MANOR

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1932193984

OSHPD Facility Number:  
206190508

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	139,935	0	139,935	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 139,935	\$ 0	\$ 139,935	
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	53,602	0	53,602	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 53,602	\$ 0	\$ 53,602	
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	44,259	0	44,259	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 44,259	\$ 0	\$ 44,259	
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	74,312	0	74,312	(Sch 4)
085		Pharmacy - Total	8300	\$ 74,312	\$ 0	\$ 74,312	
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	12,344	0	12,344	(Sch 4)
090		Laboratory - Total	8400	\$ 12,344	\$ 0	\$ 12,344	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	9,022	0	9,022	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 9,022	\$ 0	\$ 9,022	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MARYCREST MANOR

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1932193984

OSHPD Facility Number:  
206190508

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		<b>Subtotal 075 - 102</b>		\$ 437,923	\$ 0	\$ 437,923	
		<b>Routine Services</b>					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,334,204	\$ 0	\$ 1,334,204	(Sch 2)
105	.20-.39	Fringe Benefits	6110	284,949	0	284,949	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	72,389	(5,500)	66,889	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,691,542	\$ (5,500)	\$ 1,686,042	
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:  
MARYCREST MANOR

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1932193984

OSHPD Facility Number:  
206190508

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		<b>Other Nonreimbursable</b>					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		<b>Subtotal 105 - 145</b>		\$ 1,691,542	\$ (5,500)	\$ 1,686,042	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 33,494	\$ 0	\$ 33,494	(Sch 2)
155	.20-.39	Fringe Benefits	6600	4,996	0	4,996	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,255	0	2,255	(Sch 4)
155		Social Services - Total	6600	\$ 40,745	\$ 0	\$ 40,745	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MARYCREST MANOR

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1932193984

OSHPD Facility Number:  
206190508

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	\$ 69,951	\$ 0	\$ 69,951	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,405	0	14,405	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,359	0	1,359	(Sch 4)
160		Activities - Total	6700	\$ 85,715	\$ 0	\$ 85,715	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 152,850	\$ 0	\$ 152,850	(Sch 6)
165	.20-.39	Fringe Benefits	6900	20,941	0	20,941	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	307,339	(142)	307,197	(Sch 6)
165		Administration - Total	6900	\$ 481,130	\$ (142)	\$ 480,988	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 121,619	\$ 0	\$ 121,619	(Sch 3)
166	.20-.39	Fringe Benefits	6900	35,606	0	35,606	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,480	0	7,480	(Sch 4)
166		Medical Records - Total	6900	\$ 164,705	\$ 0	\$ 164,705	
167		CDPH Licensing Fees	6900	\$ 17,078	\$ 0	\$ 17,078	(Sch 6)
168		Professional Liability Insurance	6900	\$ 41,332	\$ (906)	\$ 40,426	(Sch 6)
169		Quality Assurance Fees	6900	\$ 299,599	\$ 0	\$ 299,599	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 26,876	\$ 0	\$ 26,876	(Sch 3)
170	.20-.39	Fringe Benefits	6800	5,735	0	5,735	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	4,005	0	4,005	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 36,616	\$ 0	\$ 36,616	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,166,920	\$ (1,048)	\$ 1,165,872	
200		<b>Total</b>		\$ 4,571,874	\$ (6,548)	\$ 4,565,326	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 38,403	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
MARYCREST MANOR

NPI:  
1932193984

OSHPD Facility Number:  
206190508

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	(115,881)	(115,881)						
005	4	Plant Operations and Maintenance - Other - Nonlabor	115,881	115,881						
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	(71,817)	(71,817)						
060	4	Laundry and Linen - Other - Nonlabor	71,817	71,817						
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							







Provider Name							Fiscal Period	NPI	Adjustments	
MARYCREST MANOR							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1932193984	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>										
1	Not Reported			8	210	Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$38,403	\$38,403	

Provider Name							Fiscal Period	NPI	Adjustments		
MARYCREST MANOR							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1932193984	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					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10.5	005	3	8A-1	005	3	Plant Operations and Maintenance - Agency Staff	\$115,881	(\$115,881)	\$0	
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	166,152	115,881	282,033	
							To reclassify maintenance other nonlabor expenses to the appropriate cost category 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	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	\$103,601	(\$71,817)	\$31,784	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	2,425	71,817	74,242	
							To reclassify laundry other nonlabor expenses to the appropriate cost category 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	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$307,339	\$906	\$308,245 *	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	41,332	(906)	40,426	
							To reclassify finance fees, 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				
5	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$72,389	(\$5,500)	\$66,889	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 308,245	5,500	313,745 *	
							To reclassify pharmacy consultant expense 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				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
MARYCREST MANOR							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1932193984	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					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate marketing expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3, 2136 and 2136.2	*	\$313,745	(\$3,298)	\$310,447 *
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate dues and subscriptions expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$310,447	(\$3,250)	\$307,197

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
MARYCREST MANOR							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1932193984	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				
<b><u>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA</u></b>										
8	4.1	5	2	1	15	Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days to agree with the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 Through December 31, 2012 Payment Period: January 1, 2012 Through June 30, 2013 Report Date: July 24, 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	9,495	(21)	9,474	

Provider Name							Fiscal Period		NPI		Adjustments
MARYCREST MANOR							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1932193984		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>ADJUSTMENT TO OTHER MATTERS</u>											
9	Not Reported			1	14		Overpayments - Skilled Nursing Care 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	\$8	\$8