

**REPORT  
ON THE  
RATE SETTING AUDIT**

**SAN MARCO NURSING AND REHAB CENTER  
WALNUT CREEK, CALIFORNIA  
PROVIDER NUMBER: ZZR06213H AND  
NPI NUMBER: 1821163767**

**FISCAL PERIOD ENDED  
SEPTEMBER 30, 2009**

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

**Section Chief: Louise Wong  
Audit Supervisor: David Mui  
Auditor: Mandy Lin**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

April 18, 2011

Brian Rivera, Administrator  
130 Tampico  
Walnut Creek, CA 94598

PROVIDER: SAN MARCO NURSING AND REHAB CENTER  
PROVIDER NUMBER: ZZR06213H  
NPI NUMBER: 1821163767  
FISCAL PERIOD ENDED SEPTEMBER 30, 2009

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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs 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 \$10,227, 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 Rate Development Branch.

Brian Rivera  
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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:

John Melton, Chief  
Office of Administrative Appeals and Hearings  
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  
P.O. Box 997413  
Sacramento, CA 95899-7413

**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 95814-5005  
(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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

**Provider Name:**  
SAN MARCO NURSING AND REHAB CENTER

**Fiscal Period:**  
OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

**Provider Number:**  
ZZR06213H

**NPI:**  
1821163767

**OSHPD Facility No.:**  
206071061

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	\$ 3,382,685	\$ 109.51
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 934,227	\$ 30.24
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 831,809	\$ 26.93
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 118,287	\$ 3.83
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 80,221	\$ 2.60
6	DPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 28,432	\$ 0.92
7	Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 153,528	\$ 4.97
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 225,362	\$ 7.30
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 776,360	\$ 25.13
11	Cost of Routine Service/Audited Total Costs	\$ 7,110,266	\$ 6,530,913	\$ 211.42
12	Total Patient Days (Adj )	30,890	30,890	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 230.18	\$ 211.42	
14	Overpayments (Adj 18)	\$ 0	\$ 10,227	
15				
<b>INTERMEDIATE CARE</b>				
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
17	Total Patient Days (Adj )		0	
18	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
19	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
21	Total Patient Days (Adj )		0	
22	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
23	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED</b>				
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
25	Total Patient Days (Adj )		0	
26	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
27	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	\$ N/A	\$ 0	\$ 0.00
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	\$ 0	\$ 0	

## SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

**Provider Name:**  
SAN MARCO NURSING AND REHAB CENTER

**Fiscal Period:**  
OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

**Provider Number:**  
ZZR06213H

**NPI:**  
1821163767

**OSHPD Facility No.:**  
206071061

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE - PEDIATRIC SUBACUTE</b>				
42	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	\$ 0	\$ 0	
43	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
44	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	\$ 0	\$ 0	
45	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
46	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
47	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	\$ 0	\$ 0	
<b>TRANSITIONAL INPATIENT CARE</b>				
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
49	Total Patient Days (Adj )		0	
50	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
51	Overpayments (Adj )	\$	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
53	Total Patient Days (Adj )		0	
54	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
55	Overpayments (Adj )	\$	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
56	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
57	Total Patient Days (Adj )		0	
58	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
59	Overpayments (Adj )	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES - LABOR  
(DIRECT CARE)**

**Provider Name:**  
SAN MARCO NURSING AND REHAB CENTER

**Fiscal Period:**  
OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

**Provider Number:**  
ZZR06213H

**NPI:**  
1821163767

**OSHPD Facility No.:**  
206071061

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 (Salaries, Fringe Benefits, & Agency Labor)	\$ 75,963	\$ 75,963		
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	88,281		\$ 88,281	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	125,038	0	0	125,038 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	419,255	0	0	419,255 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	401,464	0	0	401,464 ***
083	Speech Pathology	26,006	0	0	26,006 ***
085	Pharmacy	341,863	0	0	341,863 ***
090	Laboratory	54,784	0	0	54,784 ***
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	84,070	0	0	84,070
101	Subacute Ancillary Services	0	0	0	0
102	Subacute Pediatrics Ancillary Services	0	0	0	0 **
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	3,218,441	75,963	88,281	3,382,685 *
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 - Pediatrics	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	1,740	0	0	1,740
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 4,836,905</b>	<b>\$ 75,963</b>	<b>\$ 88,281</b>	<b>\$ 4,836,905</b>

\* (To Schedule 1)

\*\* (To Pediatric Subacute Schedule 1)

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

ALLOCATION OF GENERAL SERVICES - LABOR  
(INDIRECT CARE)

Provider Name:  
SAN MARCO NURSING AND REHAB CENTER

Provider Number:  
ZZR06213H

NPI:  
1821163767

OSHPD Facility Number:  
206071061

Fiscal Period:  
OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 66,384	\$ 66,384										
010	Housekeeping	246,146	2,491	\$ 248,637									
060	Laundry and Linen	129,206	1,894	7,371	\$ 138,472								
065	Dietary	352,119	5,938	23,107	0	\$ 381,164							
155	Social Services	N/A	453	1,763	0	0	\$ 2,216						
160	Activities	N/A	5,567	21,665	0	0	0	\$ 27,233					
165	Administration	N/A	1,466	5,705	0	0	0	0		\$ 7,171	\$ 7,171		
166	Medical Records	86,909	964	3,750	0	0	0	0		91,622		\$ 91,622	
170	Inservice Education - Nursing	108,364	198	769	0	0	0	0	\$ 109,331				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		807	3,141	0	0	0	0	0	3,948	142	1,818	\$ 5,908 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		2,845	11,073	0	0	0	0	0	13,918	479	6,118	20,515 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy		692	2,692	0	0	0	0	0	3,384	433	5,535	9,352 ***
083	Speech Pathology		692	2,692	0	0	0	0	0	3,384	36	462	3,882 ***
085	Pharmacy		412	1,602	0	0	0	0	0	2,014	367	4,685	7,066 ***
090	Laboratory		0	0	0	0	0	0	0	0	58	740	798 ***
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		515	2,003	0	0	0	0	0	2,518	95	1,218	3,831
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0 **
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		40,754	158,595	138,472	381,164	2,216	27,233	109,331	857,765	5,550	70,913	934,227 *
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 - Pediatrics		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		696	2,708	0	0	0	0	0	3,404	11	134	3,549
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 989,128	\$ 66,384	\$ 248,637	\$ 138,472	\$ 381,164	\$ 2,216	\$ 27,233	\$ 109,331	\$ 890,335	\$ 7,171	\$ 91,622	\$ 989,128

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

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR  
(DIRECT AND INDIRECT CARE)

Provider Name:  
SAN MARCO NURSING AND REHAB CENTER

Provider Number:  
ZZR06213H

NPI:  
1821163767

OSHPD Facility Number:  
206071061

Fiscal Period:  
OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 188,275	\$ 188,275										
010	Housekeeping	28,222	7,066	\$ 35,288									
060	Laundry and Linen	10,861	5,372	1,046	\$ 17,279								
065	Dietary	264,755	16,841	3,280	0	\$ 284,875							
155	Social Services	2,801	1,285	250	0	0	\$ 4,336						
160	Activities	15,688	15,790	3,075	0	0	0	\$ 34,553					
165	Administration	N/A	4,158	810	0	0	0	0		\$ 4,967	\$ 4,967		
166	Medical Records	12,633	2,733	532	0	0	0	0		15,898		\$ 15,898	
170	Inservice Education - Nursing	4,908	561	109	0	0	0	0	\$ 5,578				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	0	2,289	446	0	0	0	0	0	2,735	99	315	\$ 3,149
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	8,070	1,572	0	0	0	0	0	9,642	332	1,062	11,035
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,962	382	0	0	0	0	0	2,344	300	960	3,605
083	Speech Pathology	0	1,962	382	0	0	0	0	0	2,344	25	80	2,449
085	Pharmacy	0	1,168	227	0	0	0	0	0	1,395	254	813	2,462
090	Laboratory	0	0	0	0	0	0	0	0	0	40	128	169
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	1,460	284	0	0	0	0	0	1,744	66	211	2,022
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	330,945	115,586	22,509	17,279	284,875	4,336	34,553	5,578	815,660	3,845	12,305	831,809
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 - Pediatrics		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		1,974	384	0	0	0	0	0	2,358	7	23	2,389
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 859,088</b>	<b>\$ 188,275</b>	<b>\$ 35,288</b>	<b>\$ 17,279</b>	<b>\$ 284,875</b>	<b>\$ 4,336</b>	<b>\$ 34,553</b>	<b>\$ 5,578</b>	<b>\$ 838,223</b>	<b>\$ 4,967</b>	<b>\$ 15,898</b>	<b>\$ 859,088</b>

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

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
SAN MARCO NURSING AND REHAB CENTER

Fiscal Period:  
OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

Provider Number:  
ZZR06213H

NPI:  
1821163767

OSHPD Facility Number:  
206071061

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)	\$ 133,328	60%							
	Property Tax (line 40)	90,422	40%	\$ 223,750						
005	Plant Operations and Maintenance			2,850	\$ 2,850					
010	Housekeeping			8,290	107	\$ 8,397				
060	Laundry and Linen			6,303	81	249	\$ 6,633			
065	Dietary			19,759	255	780	0	\$ 20,795		
155	Social Services			1,507	19	60	0	0	\$ 1,586	
160	Activities			18,526	239	732	0	0	0	\$ 19,497
165	Administration			4,878	63	193	0	0	0	0
166	Medical Records			3,206	41	127	0	0	0	0
170	Inservice Education - Nursing			658	8	26	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			2,686	35	106	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			9,469	122	374	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,302	30	91	0	0	0	0
083	Speech Pathology			2,302	30	91	0	0	0	0
085	Pharmacy			1,370	18	54	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			1,713	22	68	0	0	0	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			135,615	1,750	5,356	6,633	20,795	1,586	19,497
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 - Pediatrics			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			2,316	30	91	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 223,750	100%	\$ 223,750	\$ 2,850	\$ 8,397	\$ 6,633	\$ 20,795	\$ 1,586	\$ 19,497

\* (To Schedule 1)

\*\* (To Pediatric Subacute Schedule 1)

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

ALLOCATION OF CAPITAL COSTS

Provider Name:  
SAN MARCO NURSING AND REHAB CENTER

Fiscal Period:  
OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

Provider Number:  
ZZR06213H

NPI:  
1821163767

OSHPD Facility Number:  
206071061

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 60% Of Total	Property Tax 40% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 133,328	60%							
	Property Tax (line 40)	90,422	40%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 5,134	\$ 5,134				
166	Medical Records				3,374		\$ 3,374			
170	Inservice Education - Nursing			\$ 692						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	2,826	102	67	\$ 2,995	\$ 1,785	\$ 1,210
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	9,965	343	225	10,533	6,276	4,257
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,423	310	204	2,937	1,750	1,187
083	Speech Pathology			0	2,423	26	17	2,466	1,469	996
085	Pharmacy			0	1,442	263	173	1,877	1,119	759
090	Laboratory			0	0	41	27	69	41	28
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	1,803	68	45	1,916	1,142	774
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			692	191,924	3,973	2,612	198,509	118,287	80,221
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 - Pediatrics			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	2,437	8	5	2,450	1,460	990
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 223,750	100%	\$ 692	\$ 215,242	\$ 5,134	\$ 3,374	\$ 223,750	\$ 133,328	\$ 90,422

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
SAN MARCO NURSING AND REHAB CENTER

Provider Number:  
ZZR06213H

NPI:  
1821163767

OSHPD Facility Number:  
206071061

Fiscal Period:  
OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

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. 66% of Total	DPH License Fees 2% of Total	Liability Insurance 13% of Total	Quality Assur. Fees 19% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 8,002												
055	Interest-Other	57,592												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	937,500												
	Total Costs Allocable as Administration	1,003,094	66%											
167	DPH Licensing Fees	36,736	2%											
168	Liability Insurance	198,365	13%											
169	Quality Assurance Fees	291,178	19%											
174	Caregiver Training	0	0%											
	Total	1,529,373	100%						\$ 1,529,373					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 125,038	\$ 3,948	\$ 2,735	\$ 2,826	\$ 134,547	30,347	\$ 19,904	\$ 729	\$ 3,936	\$ 5,778	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			419,255	13,918	9,642	9,965	452,780	102,123	66,981	2,453	13,246	19,443	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			401,464	3,384	2,344	2,423	409,615	92,388	60,596	2,219	11,983	17,590	0
083	Speech Pathology			26,006	3,384	2,344	2,423	34,157	7,704	5,053	185	999	1,467	0
085	Pharmacy			341,863	2,014	1,395	1,442	346,715	78,201	51,291	1,878	10,143	14,889	0
090	Laboratory			54,784	0	0	0	54,784	12,356	8,104	297	1,603	2,353	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			84,070	2,518	1,744	1,803	90,135	20,330	13,334	488	2,637	3,871	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			3,382,685	857,765	815,660	191,924	5,248,034	1,183,682	776,360	28,432	153,528	225,362	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 - Pediatrics			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			1,740	3,404	2,358	2,437	9,939	2,242	1,470	54	291	427	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,529,373		\$ 4,836,905	\$ 890,335	\$ 838,223	\$ 215,242	\$ 6,780,705	\$ 1,529,373					
	Total Administrative Costs							\$ 1,529,373		\$ 1,003,094	\$ 36,736	\$ 198,365	\$ 291,178	\$ -
	Unit Cost Multiplier							0.22554779						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 98,793	\$ 20,865	\$ 5,134	\$ 124,792						
	<b>TOTAL FACILITY COSTS</b>							\$ 8,434,870						

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

STATISTICS FOR COST ALLOCATION

Provider Name:  
SAN MARCO NURSING AND REHAB CENTER

Provider Number:  
ZZR06213H

NPI:  
1821163767

OSHPD Facility Number:  
206071061

Fiscal Period:  
OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 15)	Plant Ops (SQ FT) 5 (Adjs 5, 16)	Hskpng (SQ FT) 10 (Adj 17)	Laundry (LBS) 60 (Adj 6)	Dietary (MEALS) 65 (Adj 7)	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
<b>GENERAL SERVICES</b>											
005	Plant Operations and Maintenance	208									
010	Housekeeping	605	605								
060	Laundry and Linen	460	460	460							
065	Dietary	1,442	1,442	1,442							
155	Social Services	110	110	110							
160	Activities	1,352	1,352	1,352							
165	Administration	356	356	356							
166	Medical Records	234	234	234							
170	Inservice Education - Nursing	48	48	48							
<b>ANCILLARY SERVICES</b>											
075	Patient Supplies	196	196	196						134,547	134,547
077	Specialized Support Surfaces									0	0
080	Physical Therapy	691	691	691						452,780	452,780
081	Respiratory Therapy									0	0
082	Occupational Therapy	168	168	168						409,615	409,615
083	Speech Pathology	168	168	168						34,157	34,157
085	Pharmacy	100	100	100						346,715	346,715
090	Laboratory									54,784	54,784
095	Home Health Services									0	0
100	Other Ancillary Services	125	125	125						90,135	90,135
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
<b>ROUTINE SERVICES</b>											
105	Skilled Nursing Care	9,897	9,897	9,897	122,410	92,670	3,549,386	3,549,386	3,549,386	5,248,034	5,248,034
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 - Pediatrics						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	169	169	169						9,939	9,939
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	16,329	16,121	15,516	122,410	92,670	3,549,386	3,549,386	3,549,386	6,780,704	6,780,704
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 75,963 0.02140173	\$ 88,281 0.024872189			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 66,384 4.11785869	\$ 248,637 16.02457492	\$ 138,472 1.13121084	\$ 381,164 4.11313682	\$ 2,216 0.00062424	\$ 27,233 0.00767247	\$ 109,331 0.03080275	\$ 7,171 0.00105752	\$ 91,622 0.01351221
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 188,275 11.67886608	\$ 35,288 2.27427907	\$ 17,279 0.14116042	\$ 284,875 3.07408477	\$ 4,336 0.00122158	\$ 34,553 0.00973483	\$ 5,578 0.00157147	\$ 4,967 0.00073257	\$ 15,898 0.00234460
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 223,750 13.70261498	\$ 2,850 0.17679697	\$ 8,397 0.54118615	\$ 6,633 0.05419063	\$ 20,795 0.22439303	\$ 1,586 0.00044691	\$ 19,497 0.00549296	\$ 692 0.00019502	\$ 5,134 0.00075711	\$ 3,374 0.00049765

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SAN MARCO NURSING AND REHAB CENTER

Fiscal Period:  
OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

Provider Number:  
ZZR06213H

NPI:  
1821163767

OSHPD Facility Number:  
206071061

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 43,687	\$ 9,577	\$ 53,264	(Sch 3)
005	.20-.39	Fringe Benefits	6200	13,120	0	13,120	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	188,275	0	188,275	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 245,082	\$ 9,577	\$ 254,659	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 186,923	\$ 3,087	\$ 190,010	(Sch 3)
010	.20-.39	Fringe Benefits	6300	56,136	0	56,136	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	28,222	0	28,222	(Sch 4)
010		Housekeeping - Total	6300	\$ 271,281	\$ 3,087	\$ 274,368	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	14,303	70,347	84,650	(Sch 5)
025		Depreciation: Equipment	7140	42,782	0	42,782	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	631,096	(625,200)	5,896	(Sch 5)
040		Property Taxes	7300	93,024	(2,602)	90,422	(Sch 5)
045		Property Insurance	7400	7,027	975	8,002	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest-Other	7600	56,663	929	57,592	(Sch 6)
057		Subtotal 005 - 055		\$ 1,361,258	\$ (542,887)	\$ 818,371	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 96,236	\$ 4,069	\$ 100,305	(Sch 3)
060	.20-.39	Fringe Benefits	6400	28,901	0	28,901	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	10,861	0	10,861	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 135,998	\$ 4,069	\$ 140,067	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 268,102	\$ 3,502	\$ 271,604	(Sch 3)
065	.20-.39	Fringe Benefits	6500	80,515	0	80,515	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	264,755	0	264,755	(Sch 4)
065		Dietary - Total	6500	\$ 613,372	\$ 3,502	\$ 616,874	
070		Provision for Bad Debts	7700	\$ 56,422	(56,422)	\$ 0	
		<b>Ancillary Services (Note 1)</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 74,192	\$ 1,096	\$ 75,288	(Sch 2)
075	.20-.39	Fringe Benefits	8100	22,281	0	22,281	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	27,469	0	27,469	(Sch 2)
075		Patient Supplies - Total	8100	\$ 123,942	\$ 1,096	\$ 125,038	(Sch 2)
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 MARCO NURSING AND REHAB CENTER

Fiscal Period:  
OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

Provider Number:  
ZZR06213H

NPI:  
1821163767

OSHPD Facility Number:  
206071061

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	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	419,255	0	419,255	
080		Physical Therapy - Total	8200	\$ 419,255	\$ 0	\$ 419,255	(Sch 2)
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	
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
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	401,464	0	401,464	
082		Occupational Therapy - Total	8250	\$ 401,464	\$ 0	\$ 401,464	(Sch 2)
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	26,006	0	26,006	
083		Speech Pathology - Total	8280	\$ 26,006	\$ 0	\$ 26,006	(Sch 2)
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	341,863	0	341,863	
085		Pharmacy - Total	8300	\$ 341,863	\$ 0	\$ 341,863	(Sch 2)
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	54,784	0	54,784	
090		Laboratory - Total	8400	\$ 54,784	\$ 0	\$ 54,784	(Sch 2)
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	
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
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	84,070	0	84,070	
100		Other Ancillary Services - Total	8900	\$ 84,070	\$ 0	\$ 84,070	(Sch 2)

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SAN MARCO NURSING AND REHAB CENTER

Fiscal Period:  
OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

Provider Number:  
ZZR06213H

NPI:  
1821163767

OSHPD Facility Number:  
206071061

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute 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	
101		Subacute Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102		Subacute Pediatrics 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	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
104		Subtotal 075 - 102		\$ 1,451,384	\$ 1,096	\$ 1,452,480	
		<b>Routine Services</b>					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,442,952	\$ (43,514)	\$ 2,399,438	(Sch 2)
105	.20-.39	Fringe Benefits	6110	733,654	0	733,654	(Sch 2)
105	.49	Agency Staff	6110	85,349	0	85,349	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	330,945	0	330,945	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,592,900	\$ (43,514)	\$ 3,549,386	
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 - Pediatrics					
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)
126	.40-.99	Other - Nonlabor	6160	0	0	0	
126		Subacute Care - Pediatrics - Total	6160	\$ 0	\$ 0	\$ 0	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SAN MARCO NURSING AND REHAB CENTER

Fiscal Period:  
OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

Provider Number:  
ZZR06213H

NPI:  
1821163767

OSHPD Facility Number:  
206071061

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	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	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	0	0	0	
140	.40-.99	Other - Nonlabor	8900	1,740	0	1,740	
140		Beauty and Barber - Total	8900	\$ 1,740	\$ 0	\$ 1,740	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
146		<b>Subtotal 105 - 145</b>		\$ 3,594,640	\$ (43,514)	\$ 3,551,126	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 62,130	\$ (4,826)	\$ 57,304	(Sch 2)
155	.20-.39	Fringe Benefits	6600	18,659	0	18,659	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,801	0	2,801	(Sch 4)
155		Social Services - Total	6600	\$ 83,590	\$ (4,826)	\$ 78,764	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SAN MARCO NURSING AND REHAB CENTER

Fiscal Period:  
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OSHPD Facility Number:  
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Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 66,033	\$ 2,417	\$ 68,450	(Sch 2)
160	.20-.39	Fringe Benefits	6700	19,831	0	19,831	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	15,688	0	15,688	(Sch 4)
160		Activities - Total	6700	\$ 101,552	\$ 2,417	\$ 103,969	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 360,894	\$ (6,915)	\$ 353,979	(Sch 6)
165	.20-.39	Fringe Benefits	6900	108,382	0	108,382	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	557,133	(81,994)	475,139	(Sch 6)
165		Administration - Total	6900	\$ 1,026,409	\$ (88,909)	\$ 937,500	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	\$ 68,285	\$ (1,883)	\$ 66,402	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	20,507	0	20,507	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	12,633	0	12,633	(Sch 4)
166		Medical Records - Total	6900	\$ 101,425	\$ (1,883)	\$ 99,542	
167		DPH Licensing Fees	6900	\$ 36,736	\$ 0	\$ 36,736	(Sch 6)
168		Liability Insurance	6900	\$ 223,286	\$ (24,921)	\$ 198,365	(Sch 6)
169		Quality Assurance Fees	6900	\$ 291,178	\$ 0	\$ 291,178	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 76,590	\$ 8,773	\$ 85,363	(Sch 3)
170	.20-.39	Fringe Benefits	6800	23,001	0	23,001	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	4,908	0	4,908	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 104,499	\$ 8,773	\$ 113,272	
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>		\$ 1,968,675	\$ (109,349)	\$ 1,859,326	
200		<b>Total</b>		\$ 9,181,749	\$ (743,505)	\$ 8,438,244	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SAN MARCO NURSING AND REHAB CENTER

Fiscal Period:  
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Provider Number:  
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Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		\$ 43,687	\$ 0	\$ 43,687
005	2	Fringe Benefits		13,120	0	13,120
005	3	Agency Staff				0
005	4	Other - Nonlabor		188,275	0	188,275
005	5	Plant Operations and Maintenance - Total		\$ 245,082	\$ 0	\$ 245,082
010		Housekeeping				
010	1	Salaries and Wages		\$ 186,923	\$ 0	\$ 186,923
010	2	Fringe Benefits		56,136	0	56,136
010	3	Agency Staff				0
010	4	Other - Nonlabor		28,222	0	28,222
010	5	Housekeeping - Total		\$ 271,281	\$ 0	\$ 271,281
015	4	Depreciation: Buildings and Improvements		\$	\$	\$ 0
020	4	Depreciation: Leasehold Improvements		14,303	0	14,303
025	4	Depreciation: Equipment		42,782	0	42,782
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals		631,096	0	631,096
040	4	Property Taxes		93,024	0	93,024
045	4	Property Insurance		7,027	0	7,027
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other		56,663	0	56,663
		<b>Subtotal 005 - 055</b>		1,361,258	0	1,361,258
060		Laundry and Linen				
060	1	Salaries and Wages		\$ 96,236	\$ 0	\$ 96,236
060	2	Fringe Benefits		28,901	0	28,901
060	3	Agency Staff				0
060	4	Other - Nonlabor		10,861	0	10,861
060	5	Laundry and Linen - Total		\$ 135,998	\$ 0	\$ 135,998
065		Dietary				
065	1	Salaries and Wages		\$ 268,102	\$ 0	\$ 268,102
065	2	Fringe Benefits		80,515	0	80,515
065	3	Agency Staff				0
065	4	Other - Nonlabor		264,755	0	264,755
065	5	Dietary - Total		\$ 613,372	\$ 0	\$ 613,372
070	4	Provision for Bad Debts		\$	\$ 56,422	\$ 56,422
		<b>Ancillary Services (Note 1)</b>				
075		Patient Supplies				
075	1	Salaries and Wages		\$ 74,192	\$ 0	\$ 74,192
075	2	Fringe Benefits		22,281	0	22,281
075	3	Agency Staff				0
075	4	Other - Nonlabor		27,469	0	27,469
075	5	Patient Supplies - Total		\$ 123,942	\$ 0	\$ 123,942
077		Specialized Support Surfaces				
077	1	Salaries and Wages		\$	\$	\$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		\$ 0	\$ 0	\$ 0

## SUMMARY OF AUDITED PROGRAM EXPENSES

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206071061

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		\$	\$	\$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff				0
080	4	Other - Nonlabor		419,255	0	419,255
080	5	Physical Therapy - Total		\$ 419,255	\$ 0	\$ 419,255
081		Respiratory Therapy				
081	1	Salaries and Wages		\$	\$	\$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		\$ 0	\$ 0	\$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		\$	\$	\$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff				0
082	4	Other - Nonlabor		401,464	0	401,464
082	5	Occupational Therapy - Total		\$ 401,464	\$ 0	\$ 401,464
083		Speech Pathology				
083	1	Salaries and Wages		\$	\$	\$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor		26,006	0	26,006
083	5	Speech Pathology - Total		\$ 26,006	\$ 0	\$ 26,006
085		Pharmacy				
085	1	Salaries and Wages		\$	\$	\$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		341,863	0	341,863
085	5	Pharmacy - Total		\$ 341,863	\$ 0	\$ 341,863
090		Laboratory				
090	1	Salaries and Wages		\$	\$	\$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		54,784	0	54,784
090	5	Laboratory - Total		\$ 54,784	\$ 0	\$ 54,784
095		Home Health Services				
095	1	Salaries and Wages		\$	\$	\$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		\$ 0	\$ 0	\$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		\$	\$	\$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff				0
100	4	Other - Nonlabor		84,070	0	84,070
100	5	Other Ancillary Services - Total		\$ 84,070	\$ 0	\$ 84,070

## SUMMARY OF AUDITED PROGRAM EXPENSES

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Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		\$	\$	\$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		\$ 0	\$ 0	\$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		\$	\$	\$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		\$ 0	\$ 0	\$ 0
104		<b>Subtotal 075 - 102</b>		\$ 1,451,384	\$ 0	\$ 1,451,384
		<b>Routine Services</b>				
105		Skilled Nursing Care				
105	1	Salaries and Wages		\$ 2,442,952	\$ 0	\$ 2,442,952
105	2	Fringe Benefits		733,654	0	733,654
105	3	Agency Staff		85,349	0	85,349
105	4	Other - Nonlabor		330,945	0	330,945
105	5	Skilled Nursing Care - Total		\$ 3,592,900	\$ 0	\$ 3,592,900
110		Intermediate Care				
110	1	Salaries and Wages		\$	\$	\$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		\$ 0	\$ 0	\$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		\$	\$	\$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		\$ 0	\$ 0	\$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		\$	\$	\$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		\$ 0	\$ 0	\$ 0
125		Subacute Care				
125	1	Salaries and Wages		\$	\$	\$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		\$ 0	\$ 0	\$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		\$	\$	\$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		\$ 0	\$ 0	\$ 0

## SUMMARY OF AUDITED PROGRAM EXPENSES

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Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		\$	\$	\$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		\$	\$	\$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	1	Salaries and Wages		\$	\$	\$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		\$ 0	\$ 0	\$ 0
		<b>Other Nonreimbursable</b>				
139		Residential Care **				
139	1	Salaries and Wages		\$	\$	\$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		\$	\$	\$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff				0
140	4	Other - Nonlabor			1,740	1,740
140	5	Beauty and Barber - Total		\$ 0	\$ 1,740	\$ 1,740
145		Other Nonreimbursable				
145	1	Salaries and Wages		\$	\$	\$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 3,592,900	\$ 1,740	\$ 3,594,640
155		Social Services				
155	1	Salaries and Wages		\$ 62,130	\$ 0	\$ 62,130
155	2	Fringe Benefits		18,659	0	18,659
155	3	Agency Staff				0
155	4	Other - Nonlabor		2,801	0	2,801
155	5	Social Services - Total		\$ 83,590	\$ 0	\$ 83,590
160		Activities				
160	1	Salaries and Wages		\$ 66,033	\$ 0	\$ 66,033
160	2	Fringe Benefits		19,831	0	19,831
160	3	Agency Staff				0
160	4	Other - Nonlabor		15,688	0	15,688
160	5	Activities - Total		\$ 101,552	\$ 0	\$ 101,552

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OSHPD Facility Number:  
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Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		\$ 360,894	\$ 0	\$ 360,894
165	2	Fringe Benefits		108,382	0	108,382
165	3	Agency Staff				0
165	4	Other - Nonlabor		1,209,758	(652,625)	557,133
165	5	Administration - Total		\$ 1,679,034	\$ (652,625)	\$ 1,026,409
166		Medical Records				
166	1	Medical Records - Salaries and Wages		\$ 68,285	\$ 0	\$ 68,285
166	2	Medical Records - Fringe Benefits		20,507	0	20,507
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor		12,633	0	12,633
166	5	Medical Records - Total		\$ 101,425	\$ 0	\$ 101,425
167	4	DPH Licensing Fees ***		\$ 36,736	\$ 0	\$ 36,736
168	4	Liability Insurance ***		\$ 223,286	\$ 0	\$ 223,286
169	4	Quality Assurance Fees ***		\$ 291,178	\$ 0	\$ 291,178
170		Inservice Education - Nursing				
170	1	Salaries and Wages		\$ 76,590	\$ 0	\$ 76,590
170	2	Fringe Benefits		23,001	0	23,001
170	3	Agency Staff				0
170	4	Other - Nonlabor		4,908	0	4,908
170	5	Inservice Education - Nursing - Total		\$ 104,499	\$ 0	\$ 104,499
174		Caregiver Training ***				
174	1	Salaries and Wages		\$	\$	\$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		\$ 0	\$ 0	\$ 0
		<b>Subtotal 155 - 174</b>		\$ 2,621,300	\$ (652,625)	\$ 1,968,675
200		<b>Total</b>		\$ 9,776,212	\$ \$ (594,463)	\$ 9,181,749

**NOTE 1:** Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

\* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

\*\* Complete with Direct Residential Care Costs

\*\*\* Amounts reclassified from Administration (line 165)

\*\*\*\* Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

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Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14
005	1	Plant Operations and Maintenance - Salaries and Wages	9,577						9,577	
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	3,087						3,087	
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	70,347			70,347				
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	(625,200)			(625,200)				
040	4	Property Taxes	(2,602)				(2,602)			
045	4	Property Insurance	975					975		
050	4	Interest-Property, Plant, and Equipment	0							
055	4	Interest-Other	929					929		
060	1	Laundry and Linen - Salaries and Wages	4,069						4,069	
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	3,502						3,502	
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	(56,422)							(56,422)
075	1	Patient Supplies - Salaries and Wages	1,096						1,096	
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:**  
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ZZR06213H

**NPI:**  
1821163767

**OSHPD Facility Number:**  
206071061

**Fiscal Period:**  
OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(43,514)						(43,514)	
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							

**Provider Name:**  
SAN MARCO NURSING AND REHAB CENTER

**Provider Number:**  
ZZR06213H

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**Fiscal Period:**  
OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14
128	1	Transitional Inpatient Care Salaries and Wages	0							
128	2	Transitional Inpatient Care Fringe Benefits	0							
128	3	Transitional Inpatient Care Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care -Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber Salaries and Wages	0							
140	2	Beauty and Barber Fringe Benefits	0							
140	3	Beauty and Barber Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	(4,826)						(4,826)	
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	2,417						2,417	
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	(6,915)						(6,915)	
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(81,994)	(23,343)	(82,063)			23,412		
166	1	Medical Records - Salaries and Wages	(1,883)						(1,883)	
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	DPH Licensing Fees	0							
168	4	Liability Insurance	(24,921)					(24,921)		
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	8,773						8,773	
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Medical Records - Salaries and Wages	0							
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

**Provider Name:**  
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**Fiscal Period:**  
OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
180	4	Professional Liability - Deductible	0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
200		Total	<u>(\$743,505)</u> (To Sch 8)	<u>(23,343)</u>	<u>(82,063)</u>	<u>(554,853)</u>	<u>(2,602)</u>	<u>395</u>	<u>(24,617)</u>	<u>(56,422)</u>

Provider Name							Fiscal Period	Provider Number		Adjustments
SAN MARCO NURSING AND REHAB CENTER							OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009	ZZR06213H		18
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>MEMORANDUM ADJUSTMENTS</b>										
1	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$1,209,758	(\$539,168)	\$670,590 *
2	10.5	140	4	8A-1	140	4	Beauty and Barber	\$0	\$1,740	\$1,740
3	10.5	070	4	8A-1	070	4	Provision for Bad Debts	\$0	\$56,422	\$56,422 *
To reconcile provider's reported cost on page 10.5 to provider's reported cost on page 10.1 column 14. CMS Pub. 15-1, Sections 2300 and 2304										
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$670,590	(\$113,457)	\$557,133 *
To reconcile provider's reported cost on page 10.5 to provider's reported cost on page 10.1 column 14. CMS Pub. 15-1, Sections 2300 and 2304										
5	10.7	075	2	7	075	N/A	Patient Supplies (Square Feet)	0	196	196
	10.7	080	2	7	080	N/A	Physical Therapy	0	691	691
	10.7	082	2	7	082	N/A	Occupational Therapy	0	168	168
	10.7	083	2	7	083	N/A	Speech Pathology	0	168	168
	10.7	085	2	7	085	N/A	Pharmacy	0	100	100
	10.7	100	2	7	100	N/A	Other Ancillary Services	0	125	125
	10.7	105	2	7	105	N/A	Skilled Nursing Care	0	9,897	9,897
	10.7	140	2	7	140	N/A	Beauty and Barber	0	169	169
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	0	11,514	11,514 *
6	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	0	122,410	122,410
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	0	122,410	122,410
7	10.7	105	5	7	105	N/A	Skilled Nursing Care (Number of Patient Meals)	0	92,670	92,670
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patient Meals	0	92,670	92,670
To reconcile provider's reported statistics on page 10.7 to provider's reported statistics on page 11.1 CMS Pub. 15-1, Sections 2300 and 2304										

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number		Adjustments	
SAN MARCO NURSING AND REHAB CENTER							OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009	ZZR06213H		18	
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>ADJUSTMENTS TO REPORTED COSTS</b>											
8	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To adjust the reported expense to agree with the provider's proposed adjustments. CMS Pub. 15-1, Sections 2300 and 2304	*	\$557,133	(\$23,343)	\$533,790 *
9	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To adjust home office costs to agree with the filed Home Office Cost Report. CMS Pub. 15-1, Sections 2150.2, 2300, and 2304	*	\$533,790	(\$82,063)	\$451,727 *
10	10.5	020	4	8A-2	020	4	Depreciation - Leasehold Improvements		\$14,303	\$70,347	\$84,650
	10.5	035	4	8A-2	035	4	Leases and Rentals To include cost of ownership in lieu of related party lease expenses. CMS Pub. 15-1, Sections 1011.5, 2300, and 2304		631,096	(625,200)	5,896
11	10.5	040	4	8A-2	040	4	Property Taxes To reconcile the reported expense to agree with the provider's record and to reflect proper accrual basis. CMS Pub. 15-1, Sections 2300, 2302.1, and 2304		\$93,024	(\$2,602)	\$90,422
12	10.5	045	4	8A-2	045	4	Property Insurance		\$7,027	\$975	\$8,002
	10.5	055	4	8A-2	055	4	Interest - Other		56,663	929	57,592
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	451,727	23,412	475,139
	10.5	168	4	8A-2	168	4	Administration - Liability Insurance To reconcile the reported expense to agree with the provider's record and to reflect proper accrual basis. CMS Pub. 15-1, Sections 2300, 2302.1, and 2304		223,286	(24,921)	198,365

Provider Name							Fiscal Period	Provider Number		Adjustments
SAN MARCO NURSING AND REHAB CENTER							OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009	ZZR06213H		18
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>ADJUSTMENTS TO REPORTED COSTS</b>										
13	10.5	005	1	8A-2	005	1	Plant Operations and Maintenance - Salaries and Wages	\$43,687	\$9,577	\$53,264
	10.5	010	1	8A-2	010	1	Housekeeping - Salaries and Wages	186,923	3,087	190,010
	10.5	060	1	8A-2	060	1	Laundry and Linen - Salaries and Wages	96,236	4,069	100,305
	10.5	065	1	8A-2	065	1	Dietary - Salaries and Wages	268,102	3,502	271,604
	10.5	075	1	8A-2	075	1	Patient Supplies - Salaries and Wages	74,192	1,096	75,288
	10.5	105	1	8A-2	105	1	Skilled Nursing Care - Salaries and Wages	2,442,952	(43,514)	2,399,438
	10.5	155	1	8A-2	155	1	Social Services - Salaries and Wages	62,130	(4,826)	57,304
	10.5	160	1	8A-2	160	1	Activities - Salaries and Wages	66,033	2,417	68,450
	10.5	165	1	8A-2	165	1	Administration - Salaries and Wages	360,894	(6,915)	353,979
	10.5	166	1	8A-2	166	1	Medical Records - Salaries and Wages	68,285	(1,883)	66,402
	10.5	170	1	8A-2	170	1	Inservice Education - Nursing - Salaries and Wages	76,590	8,773	85,363
							To reconcile the reported salaries expense to agree with the provider's record. CMS Pub. 15-1, Sections 2300 and 2304			
14	10.5	070	4	8A-2	070	4	Provision for Bad Debts	*	\$56,422	(\$56,422)
							To eliminate bad debt expense that is not recognized under the Medi-Cal program. CMS Pub. 15-1, Section 300			\$0

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider Number		Adjustments
SAN MARCO NURSING AND REHAB CENTER							OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009		ZZR06213H		18
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 STATISTICS</u></b>											
15	10.7	005	1	7	005	1	Plant Operations and Maintenance (Square Feet)	0	208	208	
	10.7	010	1	7	010	1	Housekeeping	0	605	605	
	10.7	060	1	7	060	1	Laundry and Linen	0	460	460	
	10.7	065	1	7	065	1	Dietary	0	1,442	1,442	
	10.7	075	1	7	075	1	Patient Supplies	0	196	196	
	10.7	080	1	7	080	1	Physical Therapy	0	691	691	
	10.7	082	1	7	082	1	Occupational Therapy	0	168	168	
	10.7	083	1	7	083	1	Speech Pathology	0	168	168	
	10.7	085	1	7	085	1	Pharmacy	0	100	100	
	10.7	100	1	7	100	1	Other Ancillary Services	0	125	125	
	10.7	105	1	7	105	1	Skilled Nursing Care	0	9,897	9,897	
	10.7	140	1	7	140	1	Beauty and Barber	0	169	169	
	10.7	155	1	7	155	1	Social Services	0	110	110	
	10.7	160	1	7	160	1	Activities	0	1,352	1,352	
	10.7	165	1	7	165	1	Administration	0	356	356	
	10.7	166	1	7	166	1	Medical Records	0	234	234	
	10.7	170	1	7	170	1	Inservice Education - Nursing	0	48	48	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	0	16,329	16,329	
16	10.7	010	2	7	010	2	Housekeeping (Square Feet)	0	605	605	
	10.7	060	2	7	060	2	Laundry and Linen	0	460	460	
	10.7	065	2	7	065	2	Dietary	0	1,442	1,442	
	10.7	155	2	7	155	2	Social Services	0	110	110	
	10.7	160	2	7	160	2	Activities	0	1,352	1,352	
	10.7	165	2	7	165	2	Administration	0	356	356	
	10.7	166	2	7	166	2	Medical Records	0	234	234	
	10.7	170	2	7	170	2	Inservice Education - Nursing	0	48	48	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	* 11,514	4,607	16,121	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider Number		Adjustments
SAN MARCO NURSING AND REHAB CENTER							OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009		ZZR06213H		18
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 STATISTICS</u></b>											
17	10.7	060	3	7	060	3	Laundry and Linen (Square Feet)	0	460	460	
	10.7	065	3	7	065	3	Dietary	0	1,442	1,442	
	10.7	075	3	7	075	3	Patient Supplies	0	196	196	
	10.7	080	3	7	080	3	Physical Therapy	0	691	691	
	10.7	082	3	7	082	3	Occupational Therapy	0	168	168	
	10.7	083	3	7	083	3	Speech Pathology	0	168	168	
	10.7	085	3	7	085	3	Pharmacy	0	100	100	
	10.7	100	3	7	100	3	Other Ancillary Services	0	125	125	
	10.7	105	3	7	105	3	Skilled Nursing Care	0	9,897	9,897	
	10.7	140	3	7	140	3	Beauty and Barber	0	169	169	
	10.7	155	3	7	155	3	Social Services	0	110	110	
	10.7	160	3	7	160	3	Activities	0	1,352	1,352	
	10.7	165	3	7	165	3	Administration	0	356	356	
	10.7	166	3	7	166	3	Medical Records	0	234	234	
	10.7	170	3	7	170	3	Inservice Education - Nursing	0	48	48	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	0	15,516	15,516	
To adjust reported statistics to agree with the provider's record and the Medicare cost report. CMS Pub. 15-1, Sections 2300, 2304, and 2306											

Provider Name							Fiscal Period			Provider Number		Adjustments
SAN MARCO NURSING AND REHAB CENTER							OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009			ZZR06213H		18
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub. No.	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO OTHER MATTERS</u>												
18	Not Reported			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments due to incorrect billings. CMS Pub. 15-1, Section 2409 Title 22, CCR, Section 51458.1			\$0	\$10,227	\$10,227